



Computer-Based Full Costing Method to Increase MSME Profits

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ABSTRAK

Computer-based full costing methods can help increase MSME profits by providing more accurate and transparent production cost calculations. With a better understanding of costs, MSMEs can set appropriate selling prices, optimize resource allocation, and identify areas that require efficiency, thereby increasing profitability. Computer-based full costing is an effective tool to help MSMEs increase profits by providing accurate and transparent cost information. Although there are challenges in implementation, its long-term benefits in terms of cost efficiency, decision making, and increased profitability are significant for MSME business growth.

Keyword: Full Costing Method, UMKM, Community Service

1. Introduction

Situation Analysis

Effective inventory management is crucial for business continuity, especially for small and medium enterprises. Many MSMEs experience obstacles in managing their pricing properly, resulting in significant financial losses. The

causes of difficulties are lack of knowledge and skills in determining selling prices and lack of adequate technology.

Partner Problems

Some problems with partners, namely the desire to make efficiency in financial management and calculating COGS.

Table 1 is a SWOT analysis to determine the strengths and weaknesses of partners.

Strength		Weakness	
Internal	- The product has good quality	- Products are made manually	
	- It feels good	- Cost calculations are still manual and not standardized	
	- Has a variety of flavors	- Financial records are still manual	
	- It doesn't feel 'smear' in the throat, because it uses good oil	- Financial records are not yet organized	
Opportunity		Threat	
External	- Products are in demand by the public	- There are competitors with cheaper prices	
	- Products can be marketed widely		
	- Cooperation with local agencies		

Based on the weaknesses and threats that emerged in the SWOT analysis, it can be concluded that the priority problems of partners are in the fields of accounting and technology. The problems that arise from the accounting field are that the calculation of production costs and financial records are still done manually, and have not been done consistently.

The problem that arises in the technology field is that the calculation of production costs is manual and has not been standardized, so a system that can be applied needs to be created. This problem causes the accounting and technology aspects to not be met properly.

1. Accounting Aspects
 - a. Calculation of production costs is still manual and has not been standardized
 - b. Financial records are still done manually
2. Technology Aspects
 - a. There is no e-HPP system to support the accounting information system in calculating production costs

2. Problems and Solutions

Priority Problems

The problems currently being faced are as follows:

1. Accounting

Some problems that occur in the accounting field are:

 - a. Lack of knowledge in production cost calculation strategies. Production cost calculation strategies must

be adjusted to business objectives and consumer needs. By choosing the right strategy, businesses can grow, increase the attractiveness of products or services, and increase profits.

- b. Financial records that have not been carried out regularly and consistently, and are still manual, result in difficulties in managing business finances
2. Technology
 - a. The absence of an e-HPP system, so responsive and easy-to-use technology is needed to standardize costs, so that production costs can be monitored at all times.

This IKU activity aims to ensure that lecturers are able to teach students in assisting partners in increasing partner knowledge regarding aspects of calculating selling prices and implementing e-HPP in MSMEs. This activity will be carried out through training and the creation of an accounting information system that can help partners increase sales turnover. In addition, this activity will be carried out outside the campus, so that students can apply the knowledge they gain in a real environment. Thus, it is hoped that synergy can be created between lecturers, students, and MSMEs in increasing MSME turnover.

Problem Solutions

Some solutions developed to solve partner priority problems are shown in table 2.

Number	Problem	Solution	Target / Achievement Indicator
1	Lack of knowledge in production cost calculation strategies	Teaches how to calculate the cost of producing goods	Target: Partner knowledge increases Partner skills increase Achievement Indicator: There is a recording of production costs
2	Financial recording that has not been done regularly and consistently, and is still manual	Teaching financial record keeping	Target : Partners have financial records Partners' financial management quality increases Achievement Indicator : Turnover increases by 25%
3	There is no accounting information system for calculating production costs	Create an e-HPP platform that can be used for joint pricing	Target: Partners can calculate COGS accurately Achievement Indicator: The number of orders and sales increases.

The approach used to implement solutions to solve problems is through Focus Group Discussions (FGD) consisting of PKM implementers, UMKM owners and their employees. The results of the FGD are a framework for solving problems presented sequentially in Figure 3 and described as follows:

1. Making e-HPP

- Discussing with UMKM regarding the design and design of system requirements.
- Designing a system that is easy to use according to UMKM HR
- Developing a system based on FGD
- Testing the system

2. Providing a room for training. The training contains information on how to calculate prices. So it requires a computer that can run the application program.

- Providing a comfortable training room
- Providing adequate computers to run the program
- Providing LCD Projectors and printers

3. Compiling a module book. This book makes it easier for partners to increase their knowledge of pricing strategies in groups.

- Compiling modules that are easy to understand
- Explaining the basic concept of pricing
- Providing a guide to steps in using e-HPP

4. Providing facilities and infrastructure for training. Facilities and infrastructure needed for training, such as computers to run e-HPP, LCD projectors to conduct presentations, and printers to print reports.

- Provide comfortable training rooms
- Provide adequate computers to run the program
- Provide LCD projectors and printers

5. Conduct training on the use of e-HPP. The training aims to provide partners with the knowledge to calculate the price of goods (add, edit, or delete costs).

- Provide direct assistance to MSMEs
- Ensure that MSMEs understand how to calculate selling prices, add, edit, and delete costs
- Provide solutions to problems faced by MSMEs in using e-HPP

6. Provide assistance to partners for the implementation of e-HPP. This assistance aims to ensure that partners are able to run e-HPP and can then be used to facilitate

work related to the sale of merchandise.

- Conduct periodic evaluations
- Collect input from MSMEs about the system and training

- Make improvements and enhancements
- Develop features and functions

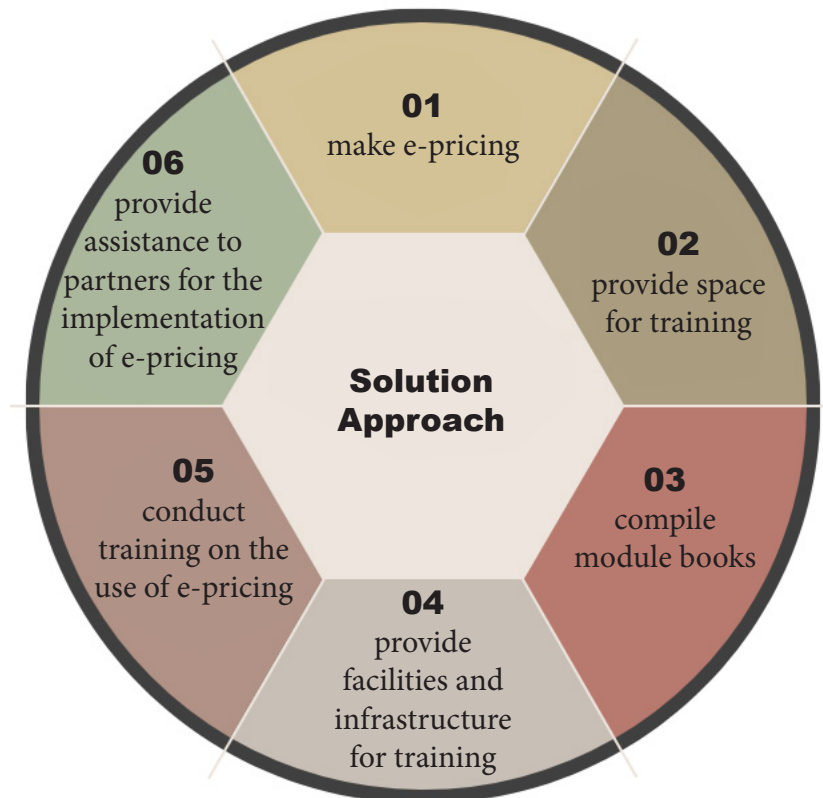


Figure 4 - Partner problem solving approach

The results of the solution approach are also based on considerations of accounting and information system aspects, so that they are able to partially solve partner problems that are implemented in the e-HPP training and mentoring program.

1. Accounting Aspect
 - Providing training on strategies for calculating production costs appropriately
 - Providing assistance in designing and designing production cost calculations needed by partners
2. Information System Aspect

- Providing training on the use of e-HPP so that they are able to add data, edit data and delete data.
- Providing assistance in the use of e-HPP so that it can be used routinely by partners.

The target to be achieved in this PKM program is to increase partner knowledge in the field of accounting for calculating production costs and information systems to increase sales profits. The achievement indicator is the use of the e-HPP system in products as shown in table 3.

Table 3 - Target achievement indicators

Field	Problem	Solution	Target / Achievement Indicator
Accountancy	There is still confusion in the strategy for calculating production costs.	Teaches how to calculate production costs	Target: Partner knowledge increases Partner skills increase Achievement Indicator: There is a recording of production costs
Information Systems	Use of technology and information systems	Create an e-HPP platform that can be used to calculate production costs	Target: e-HPP Platform Achievement Indicator: Using e-HPP to set prices

3. Metode

The method of implementing the PKM activity entitled "Computer-Based Full Costing Method to Increase Sales Turnover" follows the flow of implementation stages as in Figure 5. This implementation stage is an implementation of the problem solution offered to partners. The following is an explanation of the stages of implementing the solution provided.

1. Preparation of PKM activities includes the following steps:
 - a. Completing legality, such as a letter of assignment, a statement of willingness to cooperate with partners and other supporting documents for the realization of matching funds from partners that have been agreed upon.
 - b. Forming a core team for implementing PKM activities consisting of 3 PKM implementers (chairman and two members), 2 assistant lecturers for implementing PKM, and 2 students assisting PKM implementers
 - c. PKM implementers make plans and checklists for PKM activities containing details of the name of the activity, equipment requirements, participants, activity time, person in charge, partner and student participation.
 - d. Preparing the cost calculation system to be used
 - e. Preparing the design of the e-pricing system that will be implemented in the Krima Community
2. Coordinating activities with PKM partners which contains:
 - a. Socialization of implementation schedule
 - b. Partners prepare time and place for e-HPP training activities
 - c. Partners prepare supporting instruments in the form of a list of production costs
 - d. The PKM implementation team procures equipment for e-HPP training
 - e. Together with partners, plan training activities and mentoring for the implementation of the pricing method and e-HPP
3. Management of the PKM lecturer-student team as partner mentors.
 - a. Conducting socialization to lecturers and students to participate in PKM partner mentoring as an effort to increase the number of lecturer and student participation.
 - b. Managing the participation of lecturers and students as mentors in e-HPP training and implementation activities
4. Conducting training and mentoring for calculating production costs, as well as teaching and providing mentoring for the use of e-HPP
 - a. Management of the PKM lecturer-student team as partner mentors.

- b. Conducting socialization to lecturers and students to participate in PKM partner mentoring as an effort to increase the number of lecturer and student participation.
5. Evaluation
 - a. Together with partners, evaluate training and mentoring activities by observing activity achievement indicators.
 - b. Submission of e-pricing training tools to partners.
 - c. Making a report on the implementation of PKM activities.

The sustainability of the PKM program is shown in the figure which is a diagram of the cycle of training activities and assistance in making e-HPP. The program will continue to be implemented every year to improve the business by providing training and assistance in different fields, such as accounting for calculating HPP with the e-HPP system. A comprehensive and continuous evaluation of the HPP calculation model is the key to achieving optimal profitability and competitiveness in the market. With accurate data, sophisticated models, and integration with other systems, companies can determine the right production costs, increase operational efficiency, and maximize profits. In addition, the e-HPP evaluation will be carried out once before being given to MSMEs by conducting training 8 times so that it will continue to run without servants.

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