

Simple Bookkeeping and Cost of Production Training to Strengthen Financial Management of Bale Cita Rasa Laut Awang

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Abstract: This community service activity aimed to strengthen the financial management capacity of Bale Cita Rasa Laut Awang, a coastal microenterprise group in Awang Preparatory Village, Pujut District, Central Lombok, through simple bookkeeping and cost of production (Harga Pokok Produksi/HPP) training. Initial identification showed that financial records were limited to production and purchasing notes and had not systematically covered cash inflows, cash outflows, sales, inventory, or production costs. The activity was conducted on 1 August 2026 using a participatory approach consisting of needs identification, basic bookkeeping instruction, hands-on transaction recording, HPP simulation, introduction of an Excel-based calculator, and follow-up mentoring. The partner received a business ledger, training module, and Excel templates for HPP and business summaries. In the training simulation, total production cost of Rp402,500 for an assumed 25-pouch batch produced an HPP of Rp16,100 per pouch. The calculated minimum selling prices were Rp20,125 for a 20% margin and Rp21,467 for a 25% margin. The activity strengthened the partner's ability to identify cost components, record transactions systematically, and use cost information as a basis for pricing and business evaluation. Continued mentoring is needed to maintain recording discipline and update cost inputs for each production batch.

Keywords: bookkeeping; cost of production; financial management; coastal MSME; pricing

Pendahuluan

Coastal micro, small, and medium enterprises (MSMEs) can create additional value from local fishery resources when raw materials are processed into products with longer shelf life and higher market value. However, production capability alone does not guarantee business sustainability. Financial records that are incomplete or inconsistent can make it difficult for microenterprises to determine whether sales generate sufficient margins, identify cash availability, control inventory, and plan subsequent

production. Simple bookkeeping therefore becomes a practical management tool because it transforms daily transactions into information that can be used for business decisions.

Bale Cita Rasa Laut Awang is a community business group in Awang Preparatory Village, Pujut District, Central Lombok, that develops processed fish products, particularly tuna floss. Initial identification found that the group's financial records were still limited to production and purchasing notes. Cash inflows and outflows, sales, stock movements, and the complete components of

production costs had not yet been recorded systematically. The group had also not routinely calculated the cost of production (Harga Pokok Produksi/HPP), so the selling price was not fully supported by a calculation of the actual costs incurred in one production batch. This condition creates a risk that some costs are overlooked and the profit margin is overestimated.

Similar problems are frequently encountered among MSMEs. Inaccurate HPP calculation often results from incomplete identification of production cost components, while structured HPP calculation is important as a basis for setting a rational selling price (Hetika & Sari, 2019; Iswati et al., 2021). Community-service programs that combine explanations with practical exercises have shown that HPP training can improve participants' understanding of cost classification and pricing (Redaputri et al., 2024; Sofa & Yulia, 2024). Bookkeeping training is also more applicable when it uses simple formats, direct simulations, and tools suited to the users' daily routines (Mardianto et al., 2024; Sastrawan Farid et al., 2026).

Digital tools can complement manual records rather than replace them. For microenterprises, spreadsheets are useful because formulas can be prepared in advance and users only need to update quantities and prices. Previous community programs have used digital bookkeeping and spreadsheet-based HPP calculation to make financial information easier to process and interpret (Olimsar et al., 2024; Maryanti et al., 2024; Nainggolan et al., 2025). The combination of a physical ledger and an Excel template is particularly relevant for groups whose members have different levels of familiarity with digital technology.

This community service activity focused specifically on strengthening the financial management capacity of Bale Cita Rasa Laut Awang through simple bookkeeping and HPP training. The objectives were to enable the partner to (1) record cash receipts and payments, purchases, sales, and inventory more systematically; (2) identify direct and indirect cost components in tuna-floss production; (3) calculate HPP per unit using an Excel-assisted template; and (4) use HPP as a basis for selling-price simulation and routine business evaluation.

Metode

The activity was conducted on 1 August 2026 in Awang Preparatory Village, Pujut District, Central Lombok Regency, West Nusa Tenggara. The participants were members of Bale Cita Rasa Laut Awang, with particular involvement of the person responsible for the group's financial administration/treasury. The activity was part of a broader community empowerment program, but the intervention discussed in this article was limited to bookkeeping, HPP calculation, and follow-up financial mentoring.

A participatory and practice-oriented approach was used. The first stage was a brief needs identification based on the financial records previously used by the partner. The second stage introduced a simple bookkeeping flow covering cash inflows, cash outflows, purchases, sales, inventory/stock, and periodic financial recapitulation. Participants were encouraged to record transactions according to actual business events and to distinguish business transactions from other non-business expenditures. The third stage focused on identifying HPP components, including raw materials, cooking oil and fuel, packaging, labels, delivery-cost allocation, utilities and small consumables, labor, and equipment depreciation.

The fourth stage consisted of hands-on practice using two instruments: a manual business ledger and an Excel-based HPP calculator. Participants entered quantities and unit prices into the spreadsheet and reviewed how changes in production costs affected HPP and the minimum selling price. HPP per pouch was calculated by dividing total production cost by the assumed number of pouches produced. A target selling price for a desired profit margin was simulated using the relationship $\text{Selling Price} = \text{HPP} / (1 - \text{target margin})$. The spreadsheet also displayed expected revenue, profit, margin, and the minimum number of pouches that must be sold under selected price scenarios.

The fifth stage was follow-up mentoring and evaluation. Evaluation was descriptive and focused on participants' ability to use the ledger, classify cost components, enter cost data into the spreadsheet, interpret the resulting HPP, and relate HPP to the selling price. The partner received the business ledger, a simple bookkeeping module, and the Excel files so the instruments could be reused in subsequent production cycles. The evaluation

emphasized practical adoption rather than a formal experimental comparison.

Hasil dan Pembahasan

Initial Financial Management Condition

Before the training, the partner's records did not yet form an integrated financial record. Production and purchasing information existed, but cash receipts, cash payments, sales, inventory, and the full cost structure were not consistently connected in one bookkeeping system. Consequently, the group had limited information for monitoring cash balances and evaluating whether the selling price adequately covered all production costs. This baseline condition is consistent with findings from other MSME assistance programs, where business owners often record only visible cash expenditures and do not systematically incorporate labor, overhead, or depreciation into HPP (Iswati et al., 2021; Satono & Utami, 2024).

The training therefore began with a transaction-based logic rather than accounting terminology. Participants were shown that each purchase, sale, receipt, payment, and stock movement should leave a record. This approach simplified the link between bookkeeping and operational decisions. A ledger was introduced as the primary manual instrument, while the Excel file served as a calculation aid for HPP and business summaries. The use of simple and directly applicable formats is important for MSMEs because the sustainability of bookkeeping depends not only on understanding the concept but also on whether the recording routine is considered manageable in daily operations (Fadhilah et al., 2026; Sastrawan Farid et al., 2026).



Gambar 1. Practical bookkeeping and HPP training with Bale Cita Rasa Laut Awang.

Bookkeeping Practice and Financial Recording Instruments

During the practice session, participants worked with a bookkeeping structure that separates cash inflows from cash outflows and links them with sales, purchases, and stock records. The purpose was to make the movement of money traceable and to create a simple basis for periodic financial recap. The training also emphasized that the usefulness of bookkeeping depends on consistency: transactions should be recorded close to the time they occur, supported by available receipts or notes, and summarized regularly. This is particularly important for community-based businesses where several members may participate in purchasing, production, and sales activities.

The partner was provided with a business ledger and a module so that recording could continue after the training. The Excel workbook complemented the manual records by automatically summarizing inputs and providing a structured HPP calculation. This hybrid approach is appropriate because manual books remain accessible when digital devices are unavailable, while the spreadsheet reduces repetitive calculation and allows rapid scenario analysis. Comparable assistance activities report that practical spreadsheet or digital-bookkeeping tools can help MSMEs organize financial data and strengthen the use of accounting information for decisions (Olimsar et al., 2024; Maryanti et al., 2024; Nainggolan et al., 2025).

HPP Calculation and Selling-Price Simulation

The HPP exercise used a tuna-floss production scenario based on the cost inputs prepared during the training. The spreadsheet included raw fish, cooking oil, LPG, standing pouches, labels, allocated packaging delivery costs, water/electricity/tissue and other small materials, labor, and equipment depreciation. Including labor and depreciation was deliberately emphasized because these items can be overlooked when producers equate production cost only with cash used to purchase raw materials. A more complete cost structure provides a more realistic basis for pricing and for comparing production batches.

Tabel 1. HPP and selling-price simulation produced during the training.

Indicator	Value
Production cost	Rp402,500/batch
Assumed output	25 pouches
HPP	Rp16,100/pouch
Min. price (20%)	Rp20,125/pouch
Min. price (25%)	Rp21,467/pouch
At Rp20,000	Profit Rp97,500 (19.5%)
At Rp25,000	Profit Rp222,500 (35.6%)

The simulation generated a total production cost of Rp402,500 per batch. With an assumed output of 25 pouches, HPP was Rp16,100 per pouch. When the target margin was set at 20%, the calculated minimum selling price was Rp20,125 per pouch; at a 25% target margin, the minimum price was Rp21,467 per pouch. A separate scenario showed that a price of Rp20,000 per pouch would generate a simulated batch profit of Rp97,500 with a 19.5% margin, whereas Rp25,000 per pouch would generate Rp222,500 with a 35.6% margin, assuming the batch output and all recorded cost inputs remained unchanged.

These figures should be interpreted as a training simulation rather than a fixed price recommendation. The spreadsheet itself indicates that several inputs are expected to change, including the price of fish, the amount of oil used, packaging requirements, and actual output. Therefore, the value of the HPP tool lies in its repeatability: users can update the data for each production batch and immediately observe the consequences for unit cost and pricing. This reinforces the principle that selling prices should be supported by current cost information rather than habit or competitor imitation alone (Mardianto et al., 2024; Redaputri et al., 2024).

KALKULATOR HPP DAN LADA ADON IKAN TUNA					
Komponen	Jumlah	Satuan	Harga/Beli	Total	Uraian
Danu	14 kg		Rp 19.500		Uraian dapat dilihat
Basil abon	25 pouch			Rp 273.000	Rp 273.000 Rp 10.920 - Rp 10.920 kg
Bumbu	1 batch				Target hasil 17 - 18 pouch #100 gram
Miscellaneous	1.00 liter		Rp 50.000		Target berdasarkan bahan nyata
Oil LVO	6.25 tabung 3 kg		Rp 25.000		Rp 50.000 (kemungkinan pembelian aktual)
					Rp 6.250 (dikawat pembelian per produksi)
B. Biaya Kemasan, Operasional, dan Tenaga Kerja					
Komponen	Jumlah	Satuan	Harga/Beli	Total	Uraian
Standing pouch 100 gram	25 pcs		Rp 270		Rp 6.750 Jumlah standing pouch 100 gram
Sliter/label	25 pcs		Rp 410		Rp 10.250 (sliter roll bisa belum selesai label)
Jumlah pouch dibeli	100 pcs				Uraian berdasarkan jumlah pouch
Uraian pouch 100 gram	1 pouch		Rp 30.000		Uraian pouch 100 gram
Alat listrik, tisu, dan bahan kecil	1 batch		Rp 10.000		Rp 10.000 (biaya produksi)
Uraian tenaga kerja	1 batch		Rp 35.000		Rp 35.000 (biaya tenaga kerja)
Pengemasan alat	1 batch		Rp 8.000		Rp 8.000 (biaya pengemasan)
Alat ukur per pouch	Rp 300 Rp/pouch				Rp 7.500 (biaya alat ukur)
C. Hasil Perhitungan					
Komponen	Jumlah	Satuan	Harga/Beli	Total	Uraian
Total biaya produksi	Rp 402.500 Rp/batch				Uraian biaya produksi
HPP per pouch	Rp 16.100 Rp/pouch				HPP per pouch
Harga jual minimum margin 20%	Rp 20.125 Rp/pouch				HPP + 20%
Harga jual minimum margin 25%	Rp 21.467 Rp/pouch				HPP + 25%
Residuasi	17,3% %				Residuasi
D. Simulasi Harga Jual					
Harga jual per batch		Harga jual per pouch		Margin	
Rp 20.000	Rp 20.000	Rp 800.000	Rp 8.000	19,5%	17
Rp 25.000	Rp 25.000	Rp 1.250.000	Rp 12.500	35,6%	17

Gambar 2. Excel-based HPP and profit calculator used during the training.

Adoption, Benefits, and Sustainability

After the activity, the financial manager of Bale Cita Rasa Laut Awang began using the provided instruments as a basis for more orderly financial recording and HPP calculation. Follow-up mentoring reviewed the use of the ledger and the Excel workbook. Within the broader empowerment program, the partner had completed five independent tuna-floss production runs by the evaluation stage and had started marketing the product. These production and marketing outcomes cannot be attributed solely to the financial training, but they provide an operational context in which the bookkeeping and HPP tools can be repeatedly applied.

The principal benefit of the intervention was the establishment of a simple decision-making chain: transactions are recorded, costs are classified, HPP is calculated, and the result is used to evaluate selling-price scenarios. This structure makes hidden or frequently ignored cost components more visible and reduces the risk of interpreting cash remaining after production as business profit. Studies of similar MSME training programs also emphasize that HPP knowledge is closely related to pricing accuracy and that repeated mentoring is important for transforming one-time training into a routine management practice (Sofa & Yulia, 2024; Jonardi et al., 2025; Napisah et al., 2026).

Nevertheless, several practical challenges remain. First, a spreadsheet will produce misleading results if quantities and prices are not updated accurately. Second, the actual number and weight of pouches can vary between batches, which directly changes HPP per unit. Third, bookkeeping requires discipline in documenting small expenditures that are easy to forget. Fourth, community businesses need clear responsibility for who records transactions and who verifies the recap. For sustainability, the partner is encouraged to maintain one standardized ledger, update the HPP file after every production cycle, reconcile cash and stock periodically, and use the resulting information in group discussions on purchasing, production volume, and selling price.

Kesimpulan

The simple bookkeeping and HPP training provided Bale Cita Rasa Laut Awang with practical financial-management instruments that can be used

directly in its tuna-floss business. The activity addressed the initial limitation of incomplete transaction recording by introducing a business ledger covering cash flows, purchases, sales, and stock, while the Excel-based calculator helped the partner identify production-cost components and translate them into HPP and selling-price scenarios. In the training simulation, total production cost of Rp402,500 for an assumed 25-pouch batch resulted in HPP of Rp16,100 per pouch; the minimum simulated selling prices were Rp20,125 for a 20% margin and Rp21,467 for a 25% margin. More importantly, the partner gained a repeatable process for updating cost information rather than relying on a one-time price calculation.

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