

Enhancing the Entrepreneurial Capability of Housewives in Argopuro Sawahan through Training on Kimchi Production and Cost of Goods Sold Calculation

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ABSTRACT

Household entrepreneurs, especially housewives looking to supplement their income for their families, have new business options due to Indonesia's rising demand for Korean food. Unfortunately, many would-be business owners don't know enough about product costing, leading to poor pricing strategies and low profitability. By offering hands-on instruction in kimchi production and cost of goods sold (COGS) calculation, this community service initiative sought to enhance the entrepreneurial potential of twenty housewives in Argopuro Sawahan. The community needs assessment, program design, practical kimchi production instruction, and financial literacy training centered on COGS calculation using the full-costing method, which comprises the four steps of the program's participatory approach. The results showed that participants' understanding of kimchi manufacturing, identification of production cost components, computation of COGS, and determination of suitable selling prices had significantly improved by 156.42%. Additionally, participants showed greater confidence in starting food companies from home. Technical food production skills were successfully integrated with fundamental financial management to enhance entrepreneurial competencies and promote long-term household economic empowerment. The program emphasizes the importance of combining financial literacy with hands-on entrepreneurship training to enhance the competitiveness of micro and small businesses.

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1. INTRODUCTION

One of the main strategies for improving household welfare and reducing poverty is economic empowerment, especially in developing nations where women contribute significantly to household income. Housewives make up a significant portion of Indonesian society and have a great deal of opportunity to work in micro, small and medium enterprises (MSMEs). Their participation in home-based enterprises promotes community resilience and local economic growth in addition to household financial security. Entrepreneurial empowerment initiatives for women have been shown in numerous studies to significantly increase income, self-confidence, and financial independence (OECD, 2023; UN Women, 2024).

Due to shifting consumer tastes, rising urbanization, and the quick spread of global culinary trends, Indonesia's food and beverage industry continues to grow at one of the fastest rates. Among these trends, Korean food has grown significantly, partly due to the widespread appeal of Korean culture via social media, music, and television dramas (Fathurrohman, 2023). Kimchi, a traditional Korean fermented vegetable dish, has become increasingly popular among Indonesian customers for its distinctive taste, nutritional benefits, and probiotic properties (Hakim et al., 2025). For small-scale food producers, especially housewives interested in starting home-based culinary businesses with comparatively low capital investment, this expanding market demand offers exciting entrepreneurial opportunities (Maasikmets et al., 2025).

Even with these new business options, many home-based business owners still struggle to run their companies efficiently. Accurately estimating production costs is one of the most prevalent problems. Instead of using methodical financial calculations, most novice business owners rely on their intuition or competitors' prices to set their product prices. As a result, many companies either offer goods at less than their true production costs or set prices that are too high to compete in the market. Profitability, long-term growth, and business sustainability are all adversely affected by such methods (Horngren et al., 2021).

One of the most important components of corporate financial management is the cost of goods sold (COGS), also known as Harga Pokok Penjualan (HPP) in Indonesia. Before deciding on suitable selling prices, entrepreneurs can determine direct labor, direct materials, and manufacturing overhead costs using an accurate COGS estimate. Business owners can predict profit margins, assess operational effectiveness, and develop more competitive pricing strategies by applying financial literacy to COGS calculations (Memarista & Gestanti, 2025). Prior research has repeatedly shown that raising financial literacy considerably improves the performance of micro and small businesses (Lusardi & Mitchell, 2023; Muzdalifah & Gayatri, 2022).

Higher education institutions' community service programs have placed an increasing emphasis on entrepreneurship development as part of their social obligation to empower local communities (Fikri et al., 2026). Integrated entrepreneurship programs combine practical manufacturing techniques with financial management education, in contrast to traditional training that focuses solely on technical production skills. These methods are considered more successful because participants gain proficiency in cost estimation, pricing strategies, basic bookkeeping, and the creation of commercial products (Isnawati et al., 2023; Nuan et al., 2024; Sandrasari et al., 2024). These integrated learning experiences enhance community members' company sustainability and strengthen their entrepreneurial goals.

Many housewives in the Argopuro Sawahan area expressed interest in starting food-based companies to augment household income, according to a preliminary poll. Interviews, however, showed that the majority of participants had never had any instruction in business cost calculation or fermented food manufacturing. The knowledge of manufacturing costs was typically limited to basic materials; labor, packaging, shipping, utilities, and depreciation were seldom taken into account when setting selling prices (Memarista et al., 2023; Memarista & Oden, 2025). As a result, many participants lacked confidence in launching home-based businesses and felt unclear about the profitability of their products.

Therefore, the objectives of this community service program were to improve participants' knowledge and practical skills with a new business idea in making kimchi, increase participants' comprehension of production cost identification using the full-costing approach, improve participants'

ability to calculate cost of goods sold and determine competitive selling prices, and encourage entrepreneurial motivation among housewives as a strategy to strengthen household economic resilience. Additionally, the initiative aimed to demonstrate the success of combining financial literacy and culinary innovation as a workable paradigm for community-based entrepreneurial development.

2. METHODS

The university team and community members actively collaborated during the planning, execution, and assessment phases of this community service program, which used a participatory action approach. Because they enable participants to actively engage in problem identification, solution development, and program outcome evaluation, participatory techniques have been widely recognized as effective strategies for community empowerment (Stringer, 2014). Twenty housewives from the Argopuro Sawahan neighborhood who expressed interest in starting home-based food businesses were the target participants. The program, which combined theoretical instruction with hands-on training sessions, took place over the course of a whole day.

To determine the target community's obstacles to entrepreneurship, an initial requirements assessment was conducted. Direct observation, conversations with community leaders, and informal interviews were used to gather data. The evaluation showed that while many participants expressed interest in manufacturing food items for commercial use, they lacked adequate understanding of food processing methods, production cost estimation, pricing strategies, and financial management. Additionally, participants showed little understanding of how total production costs affect business profitability.

The community service team developed the goals, learning objectives, implementation plan, training materials, and evaluation tools based on the needs assessment. To find appropriate training locations, attract participants, and provide logistical support, the proposal also called for cooperation with local community members. To accommodate participants with diverse educational backgrounds, learning materials were created using straightforward language and real-world examples. After that, the planning was examined internally to ensure the program's goals aligned with both the community's genuine needs and the university's mission of community participation. The community service training implementation flow on COGS is depicted in Figure 1.

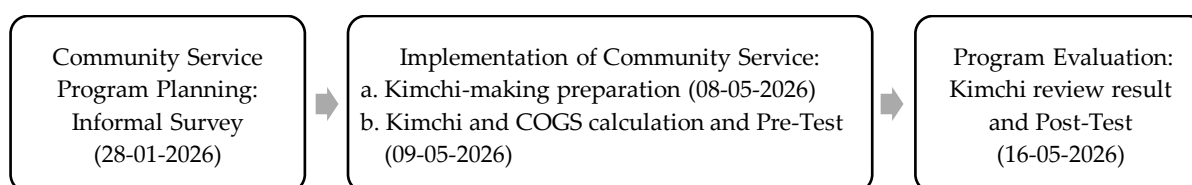


Figure 1. Community Service Training Implementation Flow on COGS

The preparation of instructional materials and useful resources for the training was the main emphasis of the planning phase. Traditional fermenting methods and food safety principles served as the foundation for developing Standard Operating Procedures (SOPs) for kimchi production. To ensure uniformity across practical sessions, all ingredients were napa cabbage, radish, carrots, garlic, ginger, spring onions, Korean chili powder (gochugaru), fish sauce, sugar, and salt, all of which were purchased before the training.

Additionally, financial literacy handouts utilizing the full-costing method were created to acquaint participants with the concept of COGS. The division of production costs into direct labor, direct materials, and manufacturing overhead expenses was described in the handouts. Additionally, Mrs. Gesti Memarista, a lecturer from the Faculty of Business at Universitas Katolik Widya Mandala Surabaya, provided participants with worksheets to track production expenses, determine unit costs, calculate profit margins, and set selling prices. To assess participants' knowledge before and after the

training, pre-test and post-test questionnaires with five Likert-scale statements. Mrs. Lila Gestanti, who helped interpret and assess the survey data, also assisted in analyzing the questionnaire responses.

Four successive learning exercises made up the implementation step. The first session introduced participants to the principles of entrepreneurship, the market potential for Korean culinary products, and the importance of financial management in small enterprises. The entire kimchi production process, including ingredient preparation, salting methods, seasoning preparation, mixing, fermentation, hygienic procedures, packing, and storage techniques, was demonstrated in the second session. The kimchi-making workshop also assisted with Mrs. Pauline Tanza, who graduated from Dongseo University in the Republic of Korea. She provided her knowledge and hands-on experience in producing traditional Korean kimchi with us. After that, participants were split up into smaller groups and instructed by the facilitators to practice making kimchi on their own.

Participants attended a course on calculating the cost of goods sold using real production data from the practical exercise after the production session. Facilitators emphasized how every production expense, including raw materials, labor, packaging, utilities, and transportation, should be factored into product costing. Using spreadsheet worksheets, participants practiced calculating overall production costs, manufacturing expenses per package, anticipated profit margins, and suggested selling prices. To strengthen participants' comprehension and promote active engagement throughout the learning process, interactive talks and Q&A sessions were held. Figure 2 shows the preparation of materials and introduction to kimchi making.



Figure 2. (a) Preparation of materials and (b) Introduction of COGS to kimchi making

Quantitative assessment methods were used in program evaluation. Pre-test and post-test questionnaires with a five-point Likert scale from 1 (strongly disagree) to 5 (strongly agree) were used for the quantitative assessment. However, the community service team also asks participants about their knowledge of financial recording procedures, their confidence in setting selling prices, their comprehension of cost of goods sold ideas, their ability to identify manufacturing cost components, and their capacity to compute COGS consistently. Knowledge acquisition after the program was assessed using improvements in participants' average scores.

Additionally, a question-and-answer session during the practical was used to evaluate. Practical skills in kimchi manufacturing and financial computation were the main topics of observation. To support the ongoing development of community service initiatives, participant input on training materials, teaching strategies, facilitator performance, and future training needs was also gathered. This assessment method provided robust evidence of the extent to which the training program improved participants' financial literacy and entrepreneurial skills.

3. FINDINGS AND DISCUSSION

Twenty housewives from the Argopuro Sawahan neighborhood participated in the community service activity. Participants were recruited through the neighborhood women's group and represented varied educational and occupational backgrounds. The majority participants are more than 40 years old. Although none of the participants had prior experience manufacturing kimchi commercially, most

had experience cooking home-cooked meals and expressed interest in starting home-based food businesses. Their goal of increasing household income while retaining flexibility in handling family chores was their main source of inspiration.

3.1. Kimchi Production Training

The focus of the kimchi production session was on product consistency, standardized processing techniques, and hygiene. Before participating in hands-on activities, participants learned about the fundamentals of fermentation and the nutritional advantages of fermented vegetables. The following steps make up the production process. First, napa cabbage cleaning and chopping. Second, salt the cabbage for about two hours. Third, the participants will clean and remove excess salt, then prepare a seasoning paste using garlic, ginger, Korean chili powder, sugar, fish sauce, carrots, radish, and spring onions. Fifth, thoroughly combine the seasoning with the vegetables, and then participants can place the kimchi in sanitized plastic containers. Ferment the result for a day at room temperature before refrigerating. Figure 3 shows the kimchi production training below.



Figure 3. (a) Rinsing and washing the salted napa cabbage prior to seasoning, (b) Coating the vegetables with kimchi seasoning, and (c) Tasting the freshly made kimchi

3.2. Cost of Goods Sold Calculation

After the practical session, participants learned how to compute the cost of goods sold using the full-costing technique, which accounts for direct labor, direct materials, and manufacturing overhead. The 20 containers (250 grams each) of kimchi were produced as part of the production exercise. The COGS computation for kimchi production is presented in Table 1. To determine the suggested selling price per container, the computation accounts for direct labor, direct material expenses, and manufacturing overhead, and applies a 30% profit margin.

Table 1. Cost of Goods Sold Calculation with Microsoft Excel

Category	Item	Quantity	Unit Price (IDR)	Total Cost (IDR)
Direct Material Cost	Napa cabbage	3 kg	20,000	60,000
	Carrot	0.5 kg	12,000	6,000
	Radish	0.5 kg	15,000	7,500
	Garlic	250 g	40,000	10,000
	Ginger	100 g	30,000	3,000
	Korean chili powder	250 g	120,000	30,000
	Fish sauce	250 ml	28,000	7,000
	Sugar	250 g	18,000	4,500

Category	Item	Quantity	Unit Price (IDR)	Total Cost (IDR)
	Salt	500 g	10,000	5,000
	Spring onion	200 g	18,000	3,600
	Total Direct Material Cost			136,600
Direct Labor & Manufacturing Overhead	Direct labor	-	-	60,000
	LPG (Gas)	-	-	15,000
	Electricity	-	-	8,000
	Water	-	-	5,000
	Thinwall container packaging	20 pcs	-	40,000
	Labels	20 pcs	-	10,000
	Plastic bag	-	-	5,000
	Total Labor & Overhead Cost			143,000
COGS Summary	Total Production Cost			279,600
	Number of Products	20 containers		
	COGS per Container			13,980
	Expected Profit (30%)			4,194
	Recommended Selling Price per Container			18,500

Source: Community Service Implementation Results (2026)

Table 1 presents the COGS calculation for homemade kimchi produced during the training program. Napa cabbage was the most expensive raw ingredient, followed by Korean chili powder, with a total direct material cost of IDR 136,600. A total of IDR 143,000 was spent on direct labor and manufacturing overhead in addition to raw supplies. These expenses comprised labor, utilities (LPG, electricity, and water), packing, labeling, and plastic bags. Consequently, 20 containers of kimchi were produced at a total manufacturing cost of IDR 279,600 per batch. The COGS per container was IDR 13,980 according to this computation. Figure 4 shows the ingredients and equipment for kimchi making.



Figure 4. Ingredients and tools for kimchi making

A recommended selling price of IDR 18,500 per container was determined by applying a target profit margin of 30%, resulting in an expected profit of IDR 4,194 per container. This pricing strategy enables participants to set competitive selling prices while ensuring corporate success by providing a real-world example of cost-based pricing (Novyarni et al., 2024; Santioso et al., 2023; Widiastuti & Yudiono, 2024).

3.3. Evaluation Results

After the practical session, participants learned how to compute the cost of goods sold using the full-costing technique, which accounts for direct labor, direct materials, and manufacturing overhead. The effectiveness of the community service program was assessed before presenting the pre-test results to determine whether the training enhanced participants' practical abilities and knowledge of how to compute the COGS, as shown in Table 2. A structured questionnaire with five statements on a five-point Likert scale (1 = strongly disagree, 5 = strongly agree) was used in the evaluation's pre-test and

post-test design. Participants' comprehension of COGS principles, identification of manufacturing cost components, awareness of indirect costs, ability to compute COGS methodically, and confidence in setting appropriate selling prices were evaluated using the statements. The evaluation shows how well the program improved participants' financial literacy and strengthened their ability to implement cost-based pricing in their home-based food enterprises by comparing their replies before and after the training.

Table 2. Pre-test Results

Statement	Mean
I understand the basic concept of COGS before community service.	1.85
I can accurately identify all components of production costs before community service.	1.90
I understand the importance of including indirect costs before community service.	1.80
I can calculate COGS systematically before community service.	1.65
I am confident in my ability to determine product selling prices before community service.	1.75
Overall Mean	1.79

Source: Community Service Implementation Results (2026)

The pre-test findings, which gauge participants' understanding of COGS prior to training, are shown in Table 2. A low level of comprehension across all evaluated aspects was indicated by the overall mean score of 1.79. Participants' proficiency in methodically calculating COGS was the lowest (Mean = 1.65), although their scores for identifying production cost components were somewhat higher (Mean = 1.90). These findings support the idea that participants' knowledge and business management abilities should be strengthened through hands-on training.

Table 3. Post-test Results

Statement	Mean
I understand the basic concept of COGS after community service.	4.65
I can accurately identify all components of production costs after community service.	4.55
I understand the importance of including indirect costs after community service.	4.60
I can calculate COGS systematically after community service.	4.45
I am confident in my ability to determine product selling prices after community service.	4.70
Overall Mean	4.59

Source: Community Service Implementation Results (2026)

The post-test results after participants completed the COGS program are summarized in Table 3. Participants' comprehension of production cost calculations significantly improved, as evidenced by the total mean score rising to 4.59. Confidence in setting product selling prices had the highest mean score (Mean = 4.70), followed by comprehension of the fundamental idea of COGS (Mean = 4.65). Participants largely agreed or strongly agreed that they had grasped the concepts and practical skills covered throughout the course, as evidenced by all indicators having mean scores above 4.40. These results show that the training successfully increased participants' confidence in using cost-based pricing techniques and their financial literacy.

Table 4. The Improvement in Financial Literacy of Cost of Goods Sold

Indicator	Pre-test	Post-test	Increase	Improvement (%)
COGS Concept	1.85	4.65	+2.80	151.35
Production Cost Identification	1.90	4.55	+2.65	139.47
Indirect Cost Awareness	1.80	4.60	+2.80	155.56
COGS Calculation Skills	1.65	4.45	+2.80	169.70
Selling Price Determination	1.75	4.70	+2.95	168.57
Overall Mean	1.79	4.59	+2.80	156.42

Source: Community Service Implementation Results (2026)

Table 4 compares participants' knowledge before and after the community service, highlighting improvements across all measured indicators. The overall mean score increased by 2.80 points, from 1.79 on the pre-test to 4.59 on the post-test, representing a substantial gain in learning outcomes (156.42%). The greatest improvement was observed in participants' ability to determine appropriate selling prices (168.57%), while understanding of the COGS concept, awareness of indirect costs, and COGS calculation skills each improved by 2.80 points (151.35%, 155.56%, and 169.70%, respectively). The ability to identify production cost components also increased considerably (139.47%). Overall, these results confirm that the training successfully enhanced participants' knowledge, practical cost calculation skills, and confidence in making informed pricing decisions, thereby supporting their readiness to operate sustainable micro-businesses.

The results show that participants' entrepreneurial competencies were effectively enhanced through the combination of financial literacy instruction and hands-on kimchi production training. The significant rise in post-test scores indicates improved comprehension of pricing strategies, production cost components, and COGS. These results are consistent with other research indicating that financial literacy improves business sustainability and entrepreneurial decision-making (Lusardi & Mitchell, 2023). Additionally, the practical training method supported experiential learning, which improves knowledge retention and practical skills by allowing participants to directly use production procedures and calculate actual production costs (Memarista & Gestanti, 2025).

Additionally, by raising participants' awareness of often-overlooked expenses such as labor, utilities, and packaging, the training helped them set more precise and profitable selling prices. Because informal costing methods often lead to product underpricing, this is especially crucial for home-based firms (Horngren et al., 2021). Participants stated that they were more confident in their ability to launch home-based culinary businesses and intended to advertise their products online and in local communities. These results show that integrating entrepreneurial education with vocational training can successfully empower communities and promote sustainable household economic development (UN Women, 2024).

4. CONCLUSION

By combining financial management instruction with hands-on kimchi production, this community service program effectively improved the entrepreneurial skills of housewives in the Argopuro Sawahan neighborhood. Both standardized production methods and the full-costing approach of calculating COGS were taught to participants through practical training. Participants' knowledge significantly improved between the pre-test and post-test, with the total mean rising from 1.79 to 4.59, showing notable improvements in financial literacy, production cost analysis, and confidence in setting fair selling prices.

The initiative offered participants the opportunity to diversify household income through value-added products by introducing kimchi, an innovative food with strong market potential in Indonesia. Participants were better equipped to launch long-lasting home-based businesses and make informed pricing decisions by integrating technical production skills with financial awareness. These results emphasize the importance of integrating real practical financial management with entrepreneurship education to increase the profitability and sustainability of businesses.

Overall, this program highlights how crucial universities are to strengthening local communities through capacity building and information transfer. In particular, SDG 1 (No Poverty), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 12 (Responsible Consumption and Production) are all supported by the initiative. To improve participants' long-term business sustainability and provide a replicable model for community-based entrepreneurship development, future programs should include digital marketing, branding, food safety certification, halal certification, basic bookkeeping, and ongoing mentoring.

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