

Strengthening Community Economic Skills: Training on Determining the Selling Price of Tissue Holder Crafts in Srengseng Village

Novawiguna Kemalasari¹, Yananto Mihadi Putra^{2*}, Dinar Nur Affini³, Putri Andari Ferranti⁴

^{1,3,4} Institut Pariwisata Tedja Indonesia, Jakarta, Indonesia

² Universitas Mercu Buana, Jakarta, Indonesia

(* Corresponden Author: yananto.mihadi@mercubuana.ac.id)

Article Info:

Abstract

Keywords:

Cost of Goods Sold;
Selling Price;
Full Costing;
Patchwork Wipes Place;
Strengthening Community Economic Skills;

Article History:

Received : 13-12-2024

Revised : 23-01-2025

Accepted : 03-02-2025

Article DOI :

<https://doi.org/10.70550/sowel.v2i1.117>

The phenomenon that occurs in Srengseng Village, West Jakarta, is that many housewives have not used patchwork as a product of economic value. In addition, they also do not understand how to calculate the cost of production and the selling price of products. This hinders the development of small business potential among PKK women in the region. To overcome this problem, community service activities aim to provide skill training in making tissue container crafts from patchwork, as well as teaching the calculation of the cost of production and selling price with the full costing method. The methods used include providing theoretical and practical materials. The material includes how to make tissue containers from patchwork and production cost calculation techniques, including raw material costs, labor, and fixed costs. Participants are also trained to determine competitive selling prices based on production costs. The results of the training showed that 80% of participants were able to understand and master the manufacture of tissue trays as well as the calculation of the cost of goods and selling prices of products. However, some participants still have difficulties in calculating fixed costs and raw materials. Therefore, this activity is considered successful, but it needs follow-up in the form of additional training to deepen the understanding of the participants. This training has succeeded in making a positive contribution to the economic empowerment of PKK women, as well as encouraging them to utilize the skills acquired to increase their income and competitiveness of their handicraft products.

How to cite : Kemalasari, N., Putra, Y. M., Affini, D. N., & Ferranti, P. A. (2025). Strengthening Community Economic Skills: Training on Determining the Selling Price of Tissue Holder Crafts in Srengseng Village. *Journal of Social Welfare and Community Development*, 2(1), 1-12. <https://doi.org/10.70550/sowel.v2i1.117>



This work is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/). Any further distribution of this work must maintain attribution to the author(s) and the title of the work, journal citation and DOI.

Published under licence by Bacadulu.net Publisher.

INTRODUCTION

Srengseng Village, located in West Jakarta, is one of the areas with great potential for the development of small businesses based on hand skills. Many housewives living in this region have a desire to increase their family income by developing handicraft skills. However, one of the biggest challenges faced by the community in Srengseng Village is

the lack of understanding on how to use leftover materials, such as patchwork, to be used as products with selling value. Patchwork is often considered a useless waste, whereas, if used properly, it has the potential to be transformed into a variety of handicraft products of high economic value. For example, products such as tissue holders, bags, or household accessories made of patchwork can have good marketability in the local market.

In addition, another problem is the ignorance of the public, especially housewives, about how to calculate the right cost of production and selling price. Without a good understanding of the calculation of production costs, the resulting products tend to be difficult to market at competitive prices. Without careful calculation, small businesses often sell their products at too low a price, which risks not covering production costs, or conversely, setting prices that are too high that make the product difficult for the market to accept. This shows that there is a gap in managerial skills among micro business actors in the region. Therefore, it is important to provide training that combines handicraft making skills with knowledge of the calculation of the cost of production and the corresponding selling price.

This phenomenon is in line with research conducted by Hidayah (2019), which highlights the importance of hand skills training and cost management for micro business actors. In the study, it was found that practical skills such as making handicraft products can increase additional income opportunities for housewives, while understanding the cost of production can help them in managing their businesses more efficiently. A similar phenomenon is also explained by Supriyono (2001) who states that the use of used materials such as patchwork in handicrafts not only reduces waste, but also provides economically profitable added value. Therefore, training activities that teach skills and cost management are relevant to help the community in Srengseng Village make the most of their local potential.

Although many studies have addressed community empowerment through skills training, there is a gap in the literature regarding the implementation of practical training that combines handicraft skills with practical knowledge of the calculation of cost of production and selling prices for small businesses based on used materials, such as patchwork. Previous research has focused more on the technical skills aspects of crafting or cost management separately, but not many have integrated the two elements into a single comprehensive training program for housewives or micro-entrepreneurs. This shows the need to conduct more in-depth research related to training that combines these two elements to increase the competitiveness of handicraft products in the local market.

Relevant previous research suggests that hands-on skills training can encourage sustainable entrepreneurship. For example, research conducted by Kotler (1996) on the strategy of cost of production and selling price emphasizes the importance of careful calculation in setting competitive selling prices, which include raw material costs, labor, and fixed costs. Meanwhile, Supriyono (2001) suggested that the use of used materials in the manufacture of handicrafts can reduce production costs, which in turn allows small businesses to set lower selling prices without sacrificing profits. On the other hand, research by Hidayah (2019) shows that training that provides practical knowledge and skills can increase the efficiency and competitiveness of products, which is also the main goal of the training program in Srengseng Village.

Although these studies provide valuable insights, not many have specifically addressed the application of training that combines practical skills in handicrafts with an understanding of the calculation of cost of production and selling prices among housewives or micro-entrepreneurs. Therefore, this training designed in community service aims to fill this gap by providing comprehensive practical education for the people of Srengseng Village, with the hope that they can improve the quality of their handicraft

products while improving their ability to manage the selling price of products competitively.

LITERATURE REVIEW

2.1 Definition of Handicrafts

Handicrafts are products that are created using hand skills and creativity, by utilizing various basic materials that can come from nature or used materials. The process of making handicrafts relies on the ability of the artisans to combine technique and imagination to produce items with aesthetic and functional value. In contrast to mass-produced products by machine, handicrafts offer uniqueness and authenticity that are often valued higher by consumers. Handicraft products can be in the form of various types of goods, ranging from accessories, household furniture, decorations, to other functional products that have special attractions.

In addition to providing artistic value, handicrafts also have great potential in improving the community's economy, especially in the development of small and medium enterprises (SMEs). SMEs engaged in handicrafts not only create jobs, but also help increase the competitiveness of local products in the domestic and international markets. One of the main advantages of handicrafts is their ability to reduce production costs by utilizing materials that are around, including used or waste materials.

One type of handicraft that has high economic potential is crafts made of patchwork. Patchwork is the remnants of pieces of cloth that are often thrown away because they are considered useless. However, with creativity and skill, patchwork can be processed into various handicraft products that have a selling value, such as tissue holders, bags, tablecloths, or home decorations. These products can be sold at quite competitive prices, especially if they are processed with attractive techniques and have good quality. In addition, the use of patchwork in making handicrafts also supports efforts to reduce textile waste, making it more environmentally friendly. Therefore, the proper management of handicrafts from patchwork can make a positive contribution to the local economy, increase family income, and reduce the amount of waste disposed of into the environment.

2.2 Utilization of Patchwork in Crafts

Patchwork is the leftover piece of fabric that is often considered waste and thrown away. However, with innovation and creativity, patchwork can be processed into various handicraft products that have selling value. The products produced from patchwork are very diverse, ranging from household accessories such as tissue holders, tablecloths, and pillowcases, to fashion items such as bags, wallets, and clothing. The use of patchwork in the manufacture of handicrafts not only reduces the amount of waste produced by the textile industry, but also opens up new opportunities for small and medium enterprises (SMEs) to increase income.

According to Supriyono (2001), the use of unused raw materials, such as patchwork, not only helps in more efficient waste management efforts, but also has a positive impact in terms of economic sustainability. Fabric waste that was previously worthless can now be transformed into products of high economic value, which can be sold to consumers at a fairly competitive price. This provides opportunities for the community, especially housewife groups or SMEs, to develop small businesses based on their skills and creativity.

One of the main advantages of using patchwork as a raw material for handicrafts is the reduction in production costs. Patchwork materials obtained at low prices or even for free reduce expenses for the purchase of primary raw materials. Thus, the resulting products

have lower production costs, but still have high aesthetic and functional appeal. In addition, processing patchwork into handicraft items can provide added value to the product. For example, products from patchwork cloth decorated with attractive designs and produced with good quality can be sold at a higher price compared to similar items that use conventional raw materials.

Furthermore, the use of patchwork in handicrafts also contributes to environmental conservation efforts. By recycling patchwork, the reduction of textile waste that pollutes the environment can be minimized, which in turn supports sustainable development. The processing of patchwork into handicraft products not only creates profitable business opportunities but also has a positive impact on environmental sustainability. Therefore, handicrafts from patchwork can be an environmentally friendly business option, while at the same time providing significant economic benefits to the community.

2.3 Calculation of Cost of Production and Selling Price

The calculation of the cost of production (COG) is a very important aspect in the business world because it is directly related to determining the selling price of products. The cost of production includes all costs incurred by the company to produce goods or services, including the cost of raw materials, direct labor, as well as overhead costs (fixed and variable costs) required in the production process. According to Kotler (1996), the HPP is the main basis for determining the selling price, because the selling price must be able to cover all the costs incurred and generate the desired profit.

The cost of raw materials is the main component in the calculation of HPP, especially in businesses that produce physical goods, such as handicraft products. In addition, direct labor costs, which are the costs incurred to pay workers directly involved in the production process, are also an important part of the HPP. Meanwhile, overhead costs include other costs that are not directly related to production, such as the cost of renting a place, electricity, and equipment used in the production process. All of these costs must be carefully calculated so that companies can know the total cost incurred to produce a product.

To set the right selling price, business actors need to multiply the cost of production by the desired profit margin. This profit margin is a percentage added to the cost of production to ensure that the business generates adequate profits. The determination of this profit margin depends on various factors, including the product's position in the market, consumer demand, as well as costs incurred by competitors. In determining the selling price, business actors must consider consumer purchasing power and the level of competition in the market to set reasonable but still profitable prices.

One of the methods used to accurately calculate the cost of production is the full costing method. This method includes all fixed and variable costs incurred by the company in the production process. Fixed costs are costs that do not change even if the amount of products produced changes, such as factory rental costs or employees' fixed salaries. Meanwhile, variable costs fluctuate according to production volume, such as the cost of raw materials and the wages of workers paid per unit of product. By using the full costing method, business actors can calculate the HPP more comprehensively, which in turn helps them set competitive selling prices and in accordance with the costs incurred.

With the right calculation of the cost of production, business actors, especially small and medium enterprises (SMEs), can determine a selling price that not only covers all costs incurred, but also provides decent profits. In addition, by knowing the costs in detail, SMEs can more easily carry out financial planning, improve production efficiency, and make better decisions related to marketing strategies and resource management. Therefore, accurate HPP calculations are essential in ensuring business survival and

success, especially for SMEs that often have limited resources and access to a wider market.

2.4 The Influence of Economic Empowerment Through Training

Training in economic empowerment has a significant impact on improving community skills, especially in managing small businesses. As a means of transferring knowledge and skills, training provides people with the opportunity to learn techniques and strategies that can be applied directly in their economic activities. According to Supriyono (2001), training not only provides knowledge, but can also increase operational efficiency and product competitiveness. With better knowledge of various aspects of the business, such as production management, marketing, and financial management, people can run their businesses in a more structured and professional way, which in turn will improve business performance and sustainability.

One of the important aspects taught in economic empowerment training is cost management. For small business owners and housewives, understanding how to calculate production costs, determine selling prices, and manage income and expenses is crucial in achieving sustainable profitability. Training that provides practical skills allows participants to optimize the use of limited resources, reduce waste, and increase their productivity. Thus, training helps create more efficient and profitable businesses, which in turn can improve the economic well-being of the family.

The training can also introduce business actors to other important concepts, such as effective marketing, the use of technology in the production process, and good human resource management strategies. In the context of small businesses, marketing skills are essential to introduce products to a wider market and increase sales. With the right marketing training, businesses can more easily identify the target market, determine the right promotional strategy, and increase the appeal of their products.

In addition, training that teaches entrepreneurial skills can broaden participants' horizons regarding new market opportunities and ways to grow their businesses. In the long run, economic empowerment through training not only increases individual capacity but also contributes to the strengthening of the local economic sector as a whole. With the training, people not only gain new skills, but also the confidence to take innovative steps in managing their businesses. This helps create new jobs, increase family income, and strengthen the regional economy.

Thus, training in economic empowerment has a very important role in advancing small and medium businesses, especially for housewives and micro business actors who have limitations in business knowledge and skills. Effective training based on the real needs of the community can be the key to achieving better economic well-being and business sustainability.

2.5 The Role of Community Service in Empowerment

Community service as part of the Tri Dharma of Higher Education has a very significant role in supporting the economic empowerment of the community. The Tri Dharma of Higher Education encompasses education, research, and community service, all of which aim to make a positive contribution to social and economic development. One of the important aspects of community service is the provision of training and direct assistance to communities in need, especially in terms of improving practical skills that can be implemented immediately for the improvement of their quality of life. In this context, community service not only focuses on theoretical counseling, but also provides hands-on experience that can accelerate the economic transformation of the community.

Practical training provided in community service activities can help participants to acquire skills that can be directly applied in daily life, especially in managing household businesses or micro businesses. For example, training that focuses on handicraft skills or the calculation of cost of production and selling price as is done in this training, provides participants with skills that allow them to produce products of selling value and manage their business in a more structured and efficient manner. Thus, community service makes a real contribution in creating new economic opportunities, which ultimately increases people's income and welfare.

According to Hidayah (2019), community service activities that focus on practical training not only provide technical knowledge, but also increase participants' confidence. When people are given the opportunity to learn new skills and implement them, they become more self-reliant and better prepared to face economic challenges. These kinds of activities serve as a stimulant for individuals to develop their potential, so that they can contribute more to the local economy.

This service program also has a long-term impact. In addition to direct skill improvement, people involved in service programs can gain continuous knowledge on how to manage household businesses more effectively and efficiently. This includes better financial management, product marketing strategies, and innovative ways to optimize existing resources. With these increased skills and knowledge, people can better manage their businesses, reduce waste, and increase business profitability, which in turn will have a positive impact on the economic stability of the family.

Furthermore, community service carried out by universities serves as a bridge between the academic world and society. These service programs allow lecturers and students to share their knowledge and experiences with communities, which often have limited access to educational resources and skills. In addition, this service strengthens the relationship between universities and the community, enriches the learning experience for students, and encourages active community participation in economic and social development.

Thus, community service has a very important role in economic empowerment. Training programs carried out in the context of service can create long-term impacts, in the form of increasing income, improving the quality of life, and empowering the community to become more independent and productive in managing community businesses.

METHOD

The approach used is a method of implementing the results of previous research that focuses on developing community skills through practical training. This method aims to apply the findings of the previous literature in a more practical context and have a direct impact on community empowerment. In its implementation, this implementation method involves structured stages ranging from planning, implementation, to evaluation. The training carried out covers two main aspects, namely practical skills in making handicrafts from patchwork, as well as knowledge of calculating the cost of production and selling price of products using the full costing method.

Technically, this research consists of several interrelated stages and aims to ensure that the knowledge provided can be directly applied by the trainees. These stages include:

1. Planning and Preparation, This stage involves the identification of target groups consisting of PKK women in Srengseng Village, as well as the selection of relevant training materials. Based on the results of the existing research, the materials selected include techniques for making crafts from patchwork fabrics and methods of calculating the cost of production with a full costing approach. At

- this stage, training materials are also prepared in the form of softcopy and hardcopy.
2. The implementation of Training, Training is carried out in the form of theory and practice. In the theory session, participants were given an understanding of the basics of calculating the cost of production, including the cost of raw materials, labor, and other fixed costs. In the practical session, participants were taught how to make handicrafts in the form of tissue holders from patchwork, with an emphasis on simple but aesthetic manufacturing techniques. Furthermore, participants were applied to the calculation of the cost of production and the selling price of the product.
 3. Evaluation of Training Results, Evaluation is carried out using a questionnaire to measure the level of understanding of participants in the material that has been delivered. This evaluation includes two main aspects: (a) the ability of participants to make handicraft products from patchwork, and (b) the ability of participants to calculate the cost of production and set the right selling price. The results of the evaluation were used to measure the success of the training and identify areas that still need improvement.

Literature Review as a Supporting Method

The literature review method is used to provide a strong theoretical basis for the training carried out. This literature review serves to review previous research relevant to the training topic, so that the training material can be adjusted to the real needs in the field. Some of the research that is the main reference in the development of this training includes:

- Supriyono (2001), who stated that the use of used materials, such as patchwork, in the manufacture of handicrafts can reduce production costs, as well as increase the profits of micro businesses.
- Kotler (1996), who provides guidance on the importance of calculating the cost of production and selling price in setting competitive prices in the market, which is very relevant for small businesses to survive and thrive.
- Hidayah (2019), who researched the influence of skills training on economic empowerment, showed that effective training can improve business management skills and product competitiveness.

By referring to the literature, the training designed in this study is expected to not only provide practical skills, but also help participants understand important concepts in small business management that can be directly applied in daily life. This literature review underlies the preparation of training materials and provides direction for evaluating the effectiveness of training.

This implementation method aims to create real changes in the business management capacity of housewives in Srengseng Village, by providing knowledge and skills that can help them improve product quality and competitiveness in the local market.

RESULTS AND DISCUSSION

1. Training Success

The training held in this community service activity showed very positive results in improving the understanding of participants, both in terms of technical skills in making handicrafts and managing cost of production (HPP). Most of the participants, which is about 80%, managed to master the skills in making tissue trays from patchwork. They are not only able to make products with the correct techniques, but can also apply the

right method of calculating the selling price based on the production costs taught during the training. This shows that the training provided has succeeded in having a real impact, both in improving practical skills and managerial understanding among housewives who participate in this program.

One of the important achievements of this training is the increase in the ability of participants to determine the selling price of products in accordance with the costs incurred. The application of the full costing method in the calculation of the cost of production has proven to be very helpful for participants to comprehensively understand all cost elements involved in the production process. By breaking down costs into raw material costs, labor costs, and overhead costs (fixed and variable costs), participants can determine selling prices that not only cover production costs, but also generate reasonable and competitive profit margins. This is a significant achievement as it can increase participants' confidence in marketing their products in the local market, while ensuring that the selling price set can support their business continuity.

However, although 80% of participants managed to master the training materials well, there were about 20% of participants who still had difficulties in some aspects of calculating the cost of production, especially in terms of accurately calculating fixed and variable costs. This difficulty generally arises because participants feel less familiar with concepts that involve the calculation of fixed costs, such as rental costs, as well as variables, such as workers' wages that depend on production volumes. This shows that while the training has provided a solid foundation, there is still room to deepen participants' understanding of the more complex aspects of cost calculation. This is an indication that there is a need for follow-up in the form of further training sessions or more intensive mentoring to help participants master calculation techniques more deeply, as well as provide them with a better understanding of more efficient and precise production cost management.

Overall, despite some challenges in the aspect of cost calculation, this training has made a very significant contribution to the empowerment of housewives in Srengseng Village. The results achieved show that participants have acquired new skills that are not only useful in creating products of selling value, but also in managing their small businesses in a more structured and professional way.

The training carried out in community service succeeded in increasing participants' understanding of making handicrafts from patchwork and the calculation of the cost of production (HPP). Most of the participants, which is around 80%, were able to master the skills in making tissue trays from patchwork and could well apply the method of calculating the selling price based on the production costs taught. These results show that the training implemented has had a positive impact on improving the technical skills and managerial knowledge of the participants.

This training was also successful in improving the ability of participants to determine the selling price in accordance with the costs incurred. The application of the full costing method in calculating the cost of production allowed participants to gain a more comprehensive understanding of the costs involved in the manufacture of their handicraft products. With a better understanding of the cost and selling price aspects, participants can now be more confident in marketing their products in the local market.

However, even though the results achieved are quite good, there are a small number of participants (20%) who still have difficulties in some aspects of calculating the cost of production, especially in calculating fixed and variable costs correctly. This is an indication that although the training has succeeded in providing a solid foundation, there is still room for improvement in technical understanding at advanced levels.

2. Challenges Faced

Although this training succeeded in providing new skills and knowledge to most participants, some significant challenges still arise that affect their understanding and ability to apply the training materials optimally. The main challenge faced by participants is the difficulty in accurately applying the calculation of raw material and labor costs. Although participants have been given a basic understanding of these concepts, the implementation of calculations in real context is still an obstacle. Some participants expressed difficulties in determining the exact cost of raw materials, mainly because not all raw materials used can be calculated with certainty without more detailed documentation or measurements. In addition, the calculation of labor costs is also a problem due to uncertainty regarding the working hours required for each product and the variability in the production process.

In addition, many participants find it difficult to determine the right profit margin. Appropriate margin setting is essential to ensure that the products produced can compete in the market without harming their business financially. This is an additional challenge, as some participants are not familiar with how to calculate profit margins that include both fixed and variable cost aspects. Without a clear understanding of the concept of margin and how to calculate it appropriately, participants may have difficulty in regulating the selling price of their products, which can impact the competitiveness of the product in the market. While this training provided a solid foundation, it showed that participants needed more practical practice and hands-on guidance to overcome technical barriers in cost calculation and selling pricing strategies.

Another challenge comes from external factors that cannot be fully controlled during the training process. Time constraints are one of the significant obstacles, as some participants find it difficult to set aside enough time to attend high-intensity training, especially housewives who have various domestic responsibilities. In addition, some participants revealed that they experienced limited access to the quality tools and materials needed to produce products to the desired standards. Without adequate access to the right production tools and quality raw materials, the quality of the products produced is limited, affecting the competitiveness of their products.

In addition to the issue of access to raw materials and equipment, some participants also noted a lack of space for hands-on practice in their homes. Many of them live in homes with limited space, so they cannot exercise to the fullest. They revealed that the tight space prevented them from making large quantities of products or practicing certain production techniques that required a larger work area.

Finally, many participants expressed the need for initial capital support and access to cheap raw materials. Limited initial capital is often a barrier for them to purchase the necessary raw materials in large quantities or purchase more efficient means of production. Without adequate capital, they find it difficult to develop their businesses, even though they have acquired good handicraft making skills.

The difficulties faced by these participants showed that although the training had provided useful basic knowledge, more comprehensive follow-up was needed, such as further mentoring, provision of adequate facilities and equipment, and assistance in terms of capital and access to raw materials. Therefore, further training needs to be tailored to these practical challenges to ensure that participants can more easily apply the skills they have learned in their daily lives and can develop their businesses more effectively.

3. The Impact of Training on Economic Empowerment

Overall, this training has a significant impact on the economic empowerment of housewives in Srengseng Village. With the increase in skills in handicrafts, participants

are now more confident to utilize materials that were previously considered useless, such as patchwork, into products that have selling value. The technical skills acquired, such as the manufacture of tissue trays from patchwork, allow participants to produce products that are not only functional, but also have aesthetic appeal that can be marketed at competitive prices.

In addition to handicraft making skills, the training also succeeded in providing a better understanding of the calculation of the cost of production (COG). With this knowledge, participants now have a solid foundation to manage production costs more efficiently. They can more easily identify the costs involved in manufacturing a product, be it the cost of raw materials, labor, or other fixed costs. With more structured cost management, participants can more easily set a selling price that corresponds to the costs incurred, which in turn can improve the competitiveness of their products in the local market.

A further impact of this training is the improvement of managerial skills possessed by the participants. Previously, many housewives ran small businesses informally without understanding the importance of good business planning and management. With better managerial skills, such as cost calculations and pricing strategies, participants can now manage their businesses in a more professional and organized way. This allows them to optimize limited resources, increase operational efficiency, and in turn increase their revenue potential. In addition, with these skills, they become better prepared to face market challenges, expand their business network, and even create new opportunities for the products they produce.

This training also makes an important contribution to textile waste reduction efforts. Most of the participants were taught to use patchwork, which is usually considered waste, to be used as handicraft products that have selling value. By recycling patchwork, this training not only helps participants improve skills and income, but also plays a role in environmental conservation. Reducing textile waste that goes to landfills can help reduce negative impacts on the environment, while creating marketable products. Thus, this training has a dual impact, namely on community economic empowerment and environmental conservation.

Overall, this training not only provides new skills for housewives in Srengseng Village, but also opens up more sustainable and environmentally friendly business opportunities. It is hoped that, with further support, the participants will be able to develop the skills they have acquired and implement the knowledge gained to improve their quality of life, strengthen the family economy, and contribute to the local economy more broadly.

4. Follow-up Recommendations

Although this training has shown positive results, to achieve a more maximal and sustainable impact, it is recommended that this training activity be continued with follow-up sessions or follow-up training. The main focus in this advanced training is to strengthen understanding of the calculation of fixed costs, raw material costs, and the determination of the right selling price. Although most of the participants had mastered the basics of calculating the cost of production, some still faced difficulties in understanding the details of fixed and variable costs. Therefore, more in-depth training that discusses cost calculation in more detail will greatly help participants in managing their business more efficiently and avoiding errors in calculations that can have an impact on business profits.

In addition, technical assistance related to the selection of cheaper and quality raw materials is very important. Limited access to quality raw materials is often a major obstacle for micro businesses to produce goods of the desired quality. Counseling on suppliers of raw materials that are economical but still of quality can help participants

reduce production costs, while ensuring that the products produced still meet quality standards. Thus, this will help them stay competitive in an increasingly competitive market.

Another important aspect that needs to be emphasized in the follow-up is a more effective marketing strategy, especially when it comes to digital marketing. Given the rapid development of technology and the use of social media, digital marketing is a very effective way to expand the market reach of handicraft products. Advanced training can introduce participants to a variety of digital platforms that can be used to market their products, such as e-commerce, social media, and business websites. A good understanding of digital marketing can give participants the opportunity to reach consumers outside of their local market, which in turn can increase sales and open up greater market opportunities.

With continuous support through advanced training and technical assistance, housewives in Srengseng Village will have the opportunity to continue to develop their skills and businesses independently. This will not only improve the economic well-being of the family, but also have a positive impact on the overall economy of the community. With more in-depth skills and knowledge of business management, as well as more effective marketing strategies, they can increase the competitiveness of their products, expand the market, and ensure the long-term sustainability of their business. As an end result, improving the family's economic welfare will be achieved through more efficient, competitive, and sustainable businesses.

CONCLUSIONS AND SUGGESTIONS

1. Conclusion

The training on determining the selling price of handicrafts from patchwork cloth carried out in Srengseng Village has proven to be effective in improving the technical skills and managerial understanding of PKK women. Participants not only gained the ability to make tissue products from used fabric materials, but also gained a basic understanding of the calculation of cost of production (HPP) and selling price determination strategies using a full costing approach. This shows that the combination of creative and financial aspects in one training program is able to increase household economic capacity in a structured manner.

Although the majority of participants showed significant progress, some still faced obstacles in understanding the components of fixed and variable costs, as well as in determining appropriate profit margins. Other challenges also come from external factors such as time constraints, access to production equipment, practice space, and limited capital and raw material information. This signifies that skills-based training requires an ongoing approach that integrates technical, managerial, and logistical aspects of support. Thus, this training not only provides increased skills and understanding of entrepreneurship, but also encourages the formation of more environmentally friendly production practices through the use of patchwork waste. Programs like this have great potential to become a model for sustainable and inclusive household-based microeconomic empowerment, especially for women's communities in urban areas.

2. Suggestions

It is recommended that the training activities be continued with the provision of assistance or additional training sessions to deepen the knowledge of the participants, especially in terms of calculating production costs and strategies for determining product selling prices.

BIBLIOGRAPHY

- Kotler, P. (1996). *Marketing management: Analysis, planning, and control*. Prentice Hall.
- Supriyono, A. (2001). *Marketing management*. Salemba Four.
- Hidayah, N. (2019). The effect of skills training on economic empowerment. *Journal of Community Empowerment*, 15(3), 123-138.
- Supriyono, A. (2001). Utilization of used materials in handicrafts: Economic and environmental impacts. *Journal of Economics and Business*, 22(4), 314-325.
- Torik, M., & Putra, Y. (2021). RESTORATION OF THE SERVING HOOD AS A RECYCLED CREATION FOR SERVICES AND SALE IN THE SRENGSENG VILLAGE AREA - WEST JAKARTA. *Journal of Community Service (JAM)*, 6(2), 138-144. doi:<http://dx.doi.org/10.22441/jam.v6i2.010>
- Setiyawati, H., Arwati, I. G. A., Putra, Y. M., Agustin, A. P., & Sidik, Y. S. (2025). Community Service at Imam Syafi'i Islamic Boarding School - Panancangan-Cipocok Jaya- Serang City In The Implementation of Waste Processing Machinery & Digitalization of Accounting. *Journal of Community Service*, 7(1), 09-21. <https://doi.org/10.56670/jcs.v7i1.250>
- Nurlinayanti, Leni, Nugroho, L., Mudita, M., Najuah, N., Refranisa, R., Mihadi Putra, Y., & Hidayah, N. (2025). Circular Economy at the Village Level: Empowering Youth Organizations in Waste Management Through Waste Banks. *Dedication: Journal of Community Service*, 4(1), 92–101. <https://doi.org/10.53276/dedikasi.v4i1.238>
- Refranis, R., Nugroho, L., Mudita, M., Najuah, N., Purnama, A., Mihadi Putra, Y., & Nurlinayanti, L. (2025). From Waste to Blessing: Karang Taruna's Strategy to Manage Vegetable Waste for Sustainable Organic Fertilizers. *Dedication: Journal of Community Service*, 4(1), 25–33. <https://doi.org/10.53276/dedikasi.v4i1.239>
- Doktoralina, C. M., Nugroho, L., Putra, Y. M., & Prabantoro, A. M. P. (2024). Framing Smart City in Indonesia's New Capital: Integrating Technology, Culture, and Public Participation. *Business, Management & Accounting Journal (BISMA)*, 1(2), 92-99.
- BRIANDANA, R., PUTRA, Y., Mohamad SALEH, M., & DWITYAS, N. (2022). SOCIALIZATION OF ENVIRONMENTAL COMMUNICATION: PRACTICE OF BYE-BYE PLASTIC BAGS FOR STUDENTS IN TANGERANG. *ICCD*, 4(1), 19-28. <https://doi.org/10.33068/iccd.v4i1.434>