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# **Technical Assistance for Product Management of Donuts and Bakery Business EL DONUTS in Gumiwang Village, Purbalingga**

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### **ABSTRACT**

The aim of this community empowerment program is to provide technical assistance in managing the donuts and bakery business owned by EL DONUTS. The problems faced are financial management that is not neat and not standard, limited understanding of product legality, and the main production tools those are not yet owned. The community service method used is to assist in providing training in standard financial management, attempting to an understanding of the importance of product legality, and providing main equipment of production. The results of this program are better capability for financial management, better understanding of product legality, and having main equipment for increasing the selling value.

**Keywords:** Technical assistance; financial management; product legality.

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### **1. Introduction**

In the era of globalization, one of the business efforts that is widely discussed by the public is food creativity and innovation. A form of innovation where food processing does not depend on just one type of food. Donuts are a snack or snack that is quite popular in Indonesia (Arief et al., 2018; Hanafie, 2010)).

The Donuts and Bakery business "EL DONUTS" was founded and started with Mrs. Lestari's passion for eating donuts, giving rise to the idea of learning to make donuts that were delicious, soft, and had many different flavors, and were worth selling. Therefore, Mrs. Lestari took a donut making course at Fauzia Baking Course Yogyakarta for 1 day, then started a business. However, she still faces obstacles, namely incomplete capital and equipment. This is because during the course the equipment used was modern equipment, so that when done manually at home, the donut results were not as expected.

Furthermore, in November 2019, she participated in the Purbalingga Regency Job Training Center (BLK), in the culinary field, for 20 days. In this training, Mrs. Lestari was taught the science and techniques for making dough manually so that she could practice it at home. After completing the training program, she became more determined to start a donut business.

As time goes by, she faces more and more challenges. Among these challenges are the increasing number of orders, increasing business competition, namely with the availability of other brands, untidy financial management, and the main production equipment still being used which operates manually/on a small scale, so that production output is limited.

Regarding these challenges and obstacles, assistance and training are needed to minimize the problems faced, according to Hamalik (2007) and Susilo et al. (2014), the general objectives of mentoring and training are: (a) developing skills so that work can be completed more quickly and more effectively, (b) developing knowledge so that work can be completed rationally, (c) and developing attitudes so that it creates a willingness to cooperate with fellow employees and management (leadership). Likewise, Alhempri (2013) explains that coaching/mentoring also has an important meaning in developing a business venture, namely a process or development that includes a sequence of understandings, starting with establishing, growing, maintaining this growth accompanied by efforts to improve, perfect and develop it.

One of the assistances is financial management. The matter of managing business finances is often a very complicated problem for novice entrepreneurs and owners of small businesses and home industries (Farida, 2011). Furthermore, the function of financial management according to Mishkin (2010) in Kasmir (2012) is divided into four, namely (1) forecasting and planning finances, (2) capital, investment and growth decisions, (3) exercising control, and (4) liaison with capital markets. Thus, managing or managing business finances effectively is a method for maintaining the rate or flow of funds in a business venture so that there are no leaks that lead to financial losses.

Regarding product legality, Assauri (2007) said that by looking at the development of this condition, it is important to prioritize brands that are standardized and pay attention to the legality aspect. In general, a standardized brand is an identity that will be easily recognized by many people so that it will become a characteristic that differentiates it from other similar products. It is important for brands made in this way to be legalized, for example in the form of a Home Industry Food permit (PIRT) and a Food and Drug Supervisory Agency (BPOM) permit.

In connection with the amount of production and product variations, to improve marketing strategies requires equipment that supports large production and creativity to develop product specifications or additional product variants. Ariani & Ashari (2003) state that basically food diversification includes three interrelated areas of understanding, namely diversification of food consumption, diversification of food availability, and diversification of food production. In addition, product quality standards are also maintained so that nutritional and nutritional content still meets health standards (Jaya, 2014).

Thus, it can be concluded that the EL DONUTS business really needs assistance with financial management, and product legality, as well as large-scale main production equipment.

## **2. Method**

### *2.1 Time and Location*

This program was carried out at the Donuts and Bakery business "EL DONUTS" which was founded by Mrs. Lestari Setyawati, precisely located at Gumiwang Village RT 09 RW 05

Kejobong District, Purbalingga Regency. It has been implemented during 2024 to achieve several predetermined goals.

### 2.2 Problems and Methods

The first problem, namely partners' difficulties in managing business finances, was overcome by financial management assistance by the service team. With this training, it is hoped that partners will gain the right knowledge and techniques for managing finances, including managing cash flow and calculating business profits correctly and effectively.

The second problem, namely partners' limited understanding of product legality, is overcome by training and mentoring regarding the importance of product legality as well as how to manage it. With this, it is hoped that partners can clearly understand the legality of the product and that in the future their products will have a product legality permit, for example PIRT.

The third problem is that the main production equipment is not yet owned, so the production process is not yet fully effective and efficient. Therefore, the team is trying to provide the main production equipment so that production quantities can be greater, and the production process can be more effective and efficient.

## 3. Results and Discussion

### 3.1 Financial Management Assistance

So far, financial matters, such as cash flow, have not been managed properly and neatly. Finances are often still mixed between household finances and business finances.

Financial management assistance in the form of techniques for preparing cash flow reports, profit and loss, and business debts that are simple and easy to apply. Also taught to use computer applications (Excel) and cellphones. With this assistance, partners gain appropriate, correct and neat knowledge and techniques in managing finances. Below is a table relating to a simple calculation of Cost of Goods Sold (COGS) and Profit and Loss Statement.

Table 1. Calculation of EL DONUTS cost of goods sold (COGS) per month

No	Food material	Volume	Unit	Price	Total (IDR)
				Unit (IDR)	
1	Flour	80	kg	15,000	1,200,000
2	Margarine	120	pc	11,000	1,320,000
3	Chocolate	20	kg	65,000	1,300,000
4	Egg	100	kg	25,000	2,500,000
5	Sugar	30	kg	14,000	420,000
6	Milk powder	4	kg	30,000	120,000
7	Oil	15	kg	32,000	480,000
8	BOX	400	box	2,000	800,000
COGS					8,140,000

In Table 1, a list of the main goods/raw materials used, and their costs is presented. This business can outline these main needs in carrying out production for one month, or what is commonly referred to as Cost of Goods Sold (HPP), that is IDR 8.1 million.

Next, the HPP is included in the next financial record, namely the Profit and Loss Report to determine the net income received by the partner. The following Table 2 presents the Profit and Loss Report prepared by partners for May and June 2024.

Table 2. EL DONUTS EL DONUTS Profit and Loss Report for April and May 2024

No	Revenue/Cost	Total (IDR)	
		May	June
1	Sales Revenue	15,000,000	16,500,000
2	Other Revenue		
	Total Revenue	15,000,000	16.500.000
1	Cost of goods sold	8,140,000	9.500.000
2	Labor Salaries/Wages	3,500,000	3.500.000
3	Telephone, Electricity and Water	370,000	370.000
4	Transportation	350,000	350.000
	Total Cost	12,360,000	13.720.000
	Profit	2,640,000	2.780.000

In Table 2 it is shown that COGS has been included in the calculation in the business costs or expenses account. In simple terms, partners can determine the total income from their sales. Because this business is the main business, other income is not filled in or is empty. Furthermore, in business expenses, apart from COGS, other expenses are also included in the calculation as total production costs, namely labor wages; telephone, electricity, and water; as well as transportation. The result was that in May the operating profit reached IDR 2.64 million, then in June it increased to IDR 2.78 million. So, even though there has been an increase in COGS in June 2024 (from IDR 8.14 million to IDR 9.50 million), this business profit can still increase.

### 3.2 Understanding Product Legality

Furthermore, providing an understanding of the importance of product legality in order to strengthen the competitive position of the business. In this activity, producers' doubts about the legality of the product are minimized and they will be directed and assisted in the process.

This mentoring activity is carried out to increase human resources to make them more adequate as well as foster competitiveness and increase confidence that the products produced will be in demand on the market. The key to this activity is that producer members are more enthusiastic about doing business and eliminate doubts about the importance of product legality. Below are several photos of mentoring activities for entrepreneurial motivation and product legality.

### 3.3 Providing Grants for Main Production Equipment (Large Capacity Ovens)

The availability of production equipment is still very limited, so we cannot produce in large quantities, while orders are increasing, requiring large capacity equipment. Therefore, the service team aided in the form of the main equipment for the production process, namely a large capacity oven. Through this grant, it is hoped that this tool can be a solution to the increasing number of orders, so that it can be produced in greater quantities with various new variants. Below are several photos of the granting of the main production equipment.

## 4. Conclusion

Financial management assistance teaches techniques for managing business finances correctly and neatly, such as cash flow reports, profit and loss reports, business debts and receivables. Assistance for understanding the importance of product legality can increase enthusiasm, fighting power, not giving up easily, and always being creative and innovating, as well as daring to compete, one of which is through product legality. Providing grants for main production equipment, namely large ovens which are expected to increase production output and various variations can be further developed so that they can meet consumer orders.

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