
**Business Feasibility Study Training for PKK Seruni RT.017, Mangun Jaya Village,
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Abstract

The PKK RT 017 group is pioneering productive activities in the form of a joint business of making mini pastel cookies and onde ketawa. The production is branded “Seruni17” in accordance with the name of the PKK dasawisma. The problem faced by this business group is that the quality of production is not good and there is no business feasibility analysis underlying the running of the business. Therefore, the purpose of this PkM activity is to assist partners in improving product quality and making business feasibility calculations. To achieve these objectives, the implementation team conducted training in the form of cooking classes and training on assessing business feasibility using the Benefit Cost Ratio (B/C ratio) formula. Training activities were carried out using lecture, question and answer and practice methods. In general, the PkM activities carried out have given positive and significant results to the PkM activities. The results achieved by the participants can be seen from the better quality of the products, and the feasibility of the business being run. Based on the B/C Ratio method, the results show that the business is economically feasible. Onde ketawa products have a higher B/C ratio value, making it feasible to be chosen as a superior product. Based on the results and evaluation, it is suggested that SMEs should be consistent with quality improvement and keep innovating the process so that productivity increases. Further training is recommended for Seruni SMEs on other aspects that can support increased productivity and efficiency, such as training on aspects of production management and marketing

Keywords: *Economic Empowerment, PKK, Product Quality, Business Feasibility, SMEs*

INTRODUCTION

Empowerment and Welfare (PKK) is one of the women's organizations that has grown and developed in society. Based on the Formulation of the Results of the 7th PKK National Working Meeting in 2015, it was stated that PKK is a movement that grows from below and is managed by, by and for the community in improving family welfare. The main drivers of PKK are women, who have a primary role in building, fostering, and forming families in order to realize family welfare as the smallest group in society. As an organization whose existence and role are recognized nationally and internationally, its institutions exist at the central, provincial, district, sub-district and village levels, and down to the smallest scope, namely the Citizens' Association (RW) and Neighborhood Association (RT). The existence of the PKK organization is expected to be able to play a role in increasing community participation in supporting regional economic growth, starting from the smallest scope, namely RT, RW, Village and so on.

RT 017 is located in the RW 012 area of Mangunjaya Village, Tambun Selatan District, Bekasi Regency. This area is located approximately 3 km from the sub-district capital, approximately 30 km from the capital of Bekasi Regency and approximately 35 km from the capital city of the Republic of Indonesia. The RW 012 community group is a community group that lives in the Villa Bekasi Indah 1 RW 12 housing complex in Mangunjaya Village. Like other community groups living in housing complexes, the economy of the population (residents) is supported by the formal and informal sectors in the industrial and service sectors, mainly home industries and small shops. From a social perspective, the population in the RT 017 and

RW 012 areas are generally immigrant groups from regions throughout Indonesia. This immigrant group then lives and settles permanently so that a community organization is formed in RW 012.

One of the community organizations that has grown and developed in the Mangunjaya Village area is the PKK. PKK institutions exist in each RT, including RT 017. PKK RT 017 has a name according to the name of the dasawisma, namely PKK Seruni RT 017. Based on observations and surveys in the field, it is known that until 2021, almost all of the main PKK programs have been carried out by PKK RT 017, such as the appreciation and practice of Pancasila, mutual cooperation, food, clothing, housing and household management, education and skills, health, development of cooperative life, environmental sustainability and healthy planning. Program planning and implementation are carried out in a monthly arisan meeting. The PKK Seruni RT 017 group has 58 families as members. One of the programs that has been implemented and is a flagship of PKK Seruni RT 017 is the development of cooperative life through a savings and loan cooperative unit. The amount of money circulating in the form of savings and loans is approximately between 20-25 million rupiah per month.

The savings and loan program and other programs have provided many benefits to PKK members in helping to realize family welfare. However, they also want the PKK group to have a productive business that can provide additional knowledge and income. The potential to develop a productive business is based on the consideration that there are human resources as drivers and implementers. In addition, there are also funding sources from the savings and loan cooperative unit, as well as the availability of time owned by the PKK mothers. Currently, the Seruni RT 017 PKK group is pioneering a dry cake making business in the form of mini pastels and onde ketawa. The average daily production of mini pastels is approximately 1.6 kg per day, with the initial cost of purchasing materials (capital) of approximately Rp. 75,000. In the initial pilot, mini pastels were packaged in plastic (@ 200 grams), sold for Rp. 15,000 per pack. The sales results for 8 packs were approximately Rp. 120,000. Meanwhile, the production of onde ketawa cakes on average costs Rp. 70,000 per day for materials. The cake is packed in 250 grams, and sold for Rp15,000. The sales results range from Rp150,000-Rp160,000. This production activity has only been running for about 4 weeks. The packaging and product name or brand are made very simple.

1. Furthermore, from the results of interviews with the business unit coordinator and other PKK administrators, it was discovered that there were several problems faced by both the business unit and the PKK organization, including:
2. From the aspect of cooperative membership, PKK members who are members of the business unit do not know much about how to run a business
3. From the aspect of production, group members feel that they are not yet able to make good dry onde cakes and dry pastel cakes, which are not easily "rancid", delicious and crispy. This is because the group does not yet have sufficient knowledge and skills in making goods. The group is still in the process of learning and experimenting with many techniques and recipes.
4. From the aspect of business operations, administrators lack knowledge about the feasibility of the business run by the group for the production of dry onde cakes and pastels. When pioneering a joint business, the group had not used a business analysis that considered economic and business feasibility. They said that the important thing was that production was running first.

From the organizational aspect, how to make institutions strong and inclusive, considering that the business is a joint effort, not a personal effort. So the problem lies more in how to give members confidence that this business will provide benefits.

RESEARCH METHODS

In accordance with the agreement of the partners, this Community Service Activity is intended to help with two prioritized problems. The first is how to make the products produced better in quality. Because so far they have not been confident in the pastel abon and onde ketawa dry cake products. The products produced are still not standard in size, the taste is still not good enough, and cannot be stored for long. The first problem-solving effort was carried out by facilitating direct cake-making training (cooking class) by presenting competent speakers. This training activity was also added with entrepreneurship training. Participants will practice making cakes directly under the guidance of an instructor.

second problem is how to help assess business feasibility. The solution to this problem is carried out by using a training approach and practice in assessing business feasibility, for example using the Benefit Cost ratio (B/C ratio) method. Training activities will be carried out using lecture, question and answer and practice methods so that participants can understand more easily.

Community service activities (Community Service) with UKM Seruni group partners are carried out by an implementing team consisting of lecturers and students. The Implementation Team consists of three lecturers and one student. One lecturer serves as the chief executive while two other lecturers and students serve as members. The lecturer as the chief executive is tasked with compiling proposals and activity reports, providing training materials, coordinating between members of the implementation team and activity partners. Meanwhile, the lecturer as the member of the implementation is tasked with compiling training materials and providing training, compiling IPR and other PkM outputs. Students are tasked with helping to prepare for the implementation. This community service activity is also assisted by one administrative staff for correspondence purposes.

The activity materials delivered to participants follow the objectives to be achieved. Some of the training materials delivered include several things, including:

1. Training to improve production quality through cooking classes:
 - a. Selection of materials used in the production process
 - b. To produce quality products, it is also necessary to pay attention to the use of materials. The use of "premium" ingredients will produce good, tasty, durable and crispy products, compared to using random ingredients. Therefore, during practice, the instructor shows and uses "premium" category ingredients in the main ingredients such as flour, cooking oil, margarine, shredded meat for filling and so on.
 - c. Production techniques, including techniques for making dough, printing, frying to cooling cooked cakes.
 - d. Product packaging to make it more attractive.
 - e. Introduction to entrepreneurship in joint business groups
2. Training to assess business feasibility
 - a. Identify and calculate the costs incurred to make the product, then can be grouped into fixed costs and variable costs

- b. Identify the income generated
- c. Using a simple B/C Ratio formula to assess whether the business being run is economically feasible or not.

The implementation of PkM has two activity objectives. The first objective is to improve product quality. To achieve the first objective, a cooking class is held and a competent resource person in the field is invited. The activity was held at the resource person's place, Mrs. Salbiyah, on February 11, 2022 at the Tridaya Housing Complex, Tridaya Sakti Village, South Tambun District. The activity took place from 08.00-12.00 offline. The cooking class was carried out using the lecture method and direct practice of making onde ketawa cakes and abon pastel cakes. The second objective of the PKM activity is to help assess the economic feasibility of a business. In this case, the implementing team conducted training to assess the feasibility of the business. The training was carried out face-to-face using the lecture method, questions and answers, and practice in assessing the feasibility of the business. The training activity was held on Sunday, March 27, 2022, at 14.00-17.00, at Saung Edukasi RT 17 RW 12 Perumahan Villa Bekasi Indah 1 Desa Mangunjaya, South Tambun District

RESULTS AND DISCUSSION

Before presenting the results obtained from the implementation of PkM, it is necessary to provide some descriptions of the Seruni RT 17 PKK Joint Business Group. The description is based on observations and questionnaire results before the training. The number of training participants was 14 people. Of that number, 8 did not have a business, and 6 people had a household business such as a wet cake business, dry cake, stalls, or small-scale clothing trading. A total of 10 training participants joined the Seruni PKK RT 17 Joint Business, while 4 others did not because they were still working. Some of the reasons that encouraged mothers to join the Seruni joint business group include:

- a. To fill their free time
- b. Increase family income
- c. Socialize

The Seruni PKK RT 17 Joint Business Group produces dry cakes onde ketawa and abon pastel as their main products. Occasionally they also produce other types of products, such as spicy crispy potatoes, onion sticks and cheese sticks. The group focuses on the production of cookies because the type of cookie product is more durable or can be stored for a relatively long time, and the production process requires the involvement of many people. So it can be done in the form of a joint venture. When starting a business, this business group did not understand and calculate in detail whether the business being run was really feasible or profitable to run. Meanwhile, the products made also still have poor quality, and still often experience failure during production. On the capital side, it is known that the initial capital for the Seruni joint venture is an interest-free loan (service fee) from the PKK RT 17 Cooperative. Furthermore, the PkM implementation team carried out training activities so that the performance of the Seruni PKK business group improved. The results of the training carried out have provided positive results for training participants or activity partners. If detailed, the results of the PkM activities achieved by the participants can be stated as follows:

1. Increased knowledge and skills of participants in techniques. The results of the training can be seen from the quality of the onde ketawa and abon pastel products which are better than before the training.

2. Increased quality of dry cake products onde ketawa and abon pastel

Before the training in the form of a cooking class, the Seruni business group used ordinary ingredients, including wheat flour, cooking oil or bulk margarine. The results of the dry cake products were still large, not crispy, and only lasted for a few days, and there was still a lot of cooking oil attached to the fried food. After participating in the training, the Seruni business group has used "premium" ingredients for cooking oil, margarine, abon, and wheat. The results are that the products are tastier, crispier, and have a longer shelf life. The shape of the onde is smaller than before so that when fried it has a higher level of maturity. The packaging and stickers used also look more attractive than before the training.

Difference in production before and after training:



Figure 1. Dry cake products onde ketawa and abon pastel before training



Figure 2. Dry cake products onde ketawa and abon pastel after training

1. Increased knowledge and insight of participants towards entrepreneurship, especially in businesses run together. At the beginning of the business, some members still considered that the production activities carried out were voluntary and without a purpose. After attending the training, participants became more aware that the group business must be run professionally in order to generate profits.
2. Participants became more knowledgeable in assessing the feasibility of the business being run. Participants can identify and detail the expenses and income obtained. The results of the questionnaire on the components of expenditure and income of the Seruni business group can be displayed as follows:

Expenditure for the main ingredients needed:

a.1. Expenditure for dry cakes and abon pastel for one production (one recipe)

Table 1. Cost of Ingredients for Making Shredded Pastel per Recipe

No	Material Name	Amount (Volume)	Total (Rp)
1	Terigu kunci biru	1 kg	13.000
2	Margarine (blue band)	300 gram	15.000
3	Egg	0,5 kg	8.000
4	Shredded Meat	0,5 kg	45.000
5	Cooking oil	1,5 liter	20.000
6	Spice	enough	2.000
7	Gas (3 kg for 2 months of production)	-	2.000
	Total cost of ingredients per recipe		105.000

Expenditure for packaging and stickers 12 pieces @ Rp1,500, amounting to Rp18,000,-
a.2. Expenditure for dry onde ketawa cookies for one production (one recipe)

Table 2 Cost of Ingredients for Making Onde Ketawa Cake per Recipe

No	Material Name	Amount (Volume)	Total (Rp)
1	Terigu kunci biru	1 kg	13.000
2	Margarine (blue band)	200 gram	10.000
3	Egg	0,5 kg	8.000
4	Sugar	700 kg	8.000
5	Cooking oil	1,5 liter	20.000
6	Sesame	secukupnya	20.000
7	Gas (3 kg untuk 2 bulan produksi)	-	2.000
Total cost of ingredients per recipe			81.000

Expenditure for packaging and stickers 14 pieces @ Rp1,500, amounting to Rp21,000,-
Labor expenses are estimated to average Rp 880,000 per month. Other expenses for electricity, water, gasoline, administration books are Rp 70,000/month.

On the income side, participants can detail the types of income obtained and the amount. The main source of income comes from the sale of cakes produced. For one production of abon pastel, 12 packages of products weighing 180 grams can be produced. Meanwhile, for onde ketawa cakes, 14 packages weighing 190 grams can be produced. In one week they produce 2 times. So that the total product produced is 208 packages. The price per package for both products is the same, which is IDR 15,000 / package. So that in one production, the income value from abon pastel cakes is IDR 180 thousand. While the income from onde ketawa is IDR 210,000.

After knowing the components of expenditure and income, participants can calculate the feasibility of their business by using a simple Benefit Cost Ratio (B/C Ratio) formula. The results obtained are as follows.

The results of the benefit cost ratio above can be read that economically the joint venture that is run to produce dry cakes pastel abon and onde ketawa is feasible. This result shows the B/C ratio value is more than one, both when calculated per product unit or calculated in total per month. Participants are happy because they are able to make the business feasible.

Table 3 Calculation of Benefit Cost Ratio of Seruni UKM

No	Category	Benefit (Rp)	Cost (Rp)	B/C Ratio
1	Just take into account the cost of ingredients per production of shredded abon pastel	180.000	123.000	1,4634
2.	Taking into account the cost of materials alone per production of laughing onde	210.000	102.000	2,0588
3	Take into account all types of expenses and income in a 1 month period	3.135.000	2.783.583	1,1262

The PkM activities carried out not only provide positive results to participants but also to the community or general public, including:

- i. Economically, the community and society can synergize with the Seruni business group to spread knowledge, or help with sales, thereby increasing family income and welfare.

- ii. The results of the activities socially can improve relations between community members and increase the spirit of mutual cooperation and harmony between residents.
- iii. The next result is that it can drive the economy in the area

PkM activities also provide positive results to the implementing team, namely:

- (1) Implementation of tridharma activities
- (2) Implementation of lecturers carrying out activities outside the campus to share knowledge and learn from the community

Obtained one case study of teaching materials for the Business Mathematics course, sub-topic of feasibility analysis of the application of the Benefit Cost Ratio method (B/C ratio) Evaluation of PkM activities was carried out by asking directly about the quality of the activities by asking questions about whether the training carried out by the implementing team from FEB USAKTI provided benefits to participants. In general, the responses or answers of participants can be summarized as follows:

- 1. This training is very useful, to increase knowledge in running a business, so you know whether your business is really profitable or not
- 2. The training provided increases the knowledge and skills of participants or groups in improving product quality, making it look better, tastier, more durable, crispy, one of which is in the selection of raw materials

Specifically, activity evaluations were also conducted on several matters related to the implementation of PkM activities, including the suitability of the required materials, delivery of materials by the team (instructor), interaction between participants and the implementing team, and responses to subsequent activities. The results can be summarized as follows:

Table 3 Participant Responses to PkM Activities as a Benchmark for PkM Evaluation

No	Statement	Average answer
1	Suitability of the material presented to the needs of the participants	Very Suitable
2	Clarity of material delivery	Clear
3	Interaction with participants, Q&A, discussion	Very interactive, integrated
4	Consent to follow-up activities	Agree
	Overall Quality of Activities	Very good

The PkM activity went smoothly. The participants who attended were PKK members, most of whom were also members of the Seruni RT 17 Joint Business Group. The implementation of the PkM activity with the theme "Productive Economic Empowerment for PKK Seruni RT 17 Mothers, Mangunjaya Village, Tambun Selatan District" was supported by several factors, including: (1) Support from environmental management factors such as RT management and local community leaders to mobilize MSMEs in the area. (2) The high interest and enthusiasm for progress possessed by MSME participants, so that they were enthusiastic about participating in the activity until it was finished. (3) Availability of facilities and infrastructure for the activity, including a training location.

In addition to supporting factors, the PkM activity that was carried out also encountered several obstacles or barriers, including: (1) Limited time to be able to practice individually. (2) The form of joint business is often an obstacle when making decisions related to production management and so on. This is because it is sometimes difficult to unite visions and opinions between members. (3) The calculation method is still done manually, so it seems a bit long

CONCLUSION

Referring to the problems faced by partners and the goals achieved, as well as the results and evaluations that have been obtained, it can be generally concluded that the PkM activities carried out by the implementing team from FEB USAKTI have provided positive results and benefits to participants, the community/society, and the implementing team. Furthermore, based on the types of activities carried out, the following detailed conclusions can be made:

1. The cooking class activities facilitated by the FEB PkM team have succeeded in improving the quality of Seruni UKM products. This can be seen from the changes in abon and onde ketawa pastel cakes which are tastier, crispier, have a better texture, and have a longer shelf life (not easily damaged). Product quality is one of the determining factors for business success. Improvements in the use of ingredients and cooking techniques are one way to make products of better quality.
2. The training activity to assess the feasibility of the study has provided participants with knowledge on how to make an assessment of the business being run using a simple method. Business feasibility is important to know, so that actors can make a decision regarding the continuation of their business. The results of the B/C ratio calculation in the Seruni UKM Group Business have shown that the production of pastel abon and onde ketawa cookies is economically feasible. Thus, the business is feasible to be continued. Onde ketawa products have a higher B/C value compared to pastel abon. Therefore, from an economic perspective, onde ketawa products can be selected as the leading product of Seruni UKM.

Related to the conclusions obtained from the results of the PkM activity "Productive Economic Empowerment for PKK Seruni Women RT 17 RW12 Mangunjaya Village, Tambun Selatan District", several suggestions can be submitted as follows:

1. Seruni UKM must be consistent with product quality that is better than before the training. This must be done to maintain and expand the market. However, Seruni UKM can innovate the process so that productivity also becomes better.
2. The dry cake production business run by Seruni UKM is declared economically feasible. However, Seruni UKM must continue to strive to increase productivity so that the value of benefits or income increases. Efficiency measures are also needed to reduce costs. Both of these efforts need to be done because of the thin difference between total income and total expenses. Efforts to increase income can also be done by focusing production and marketing on superior onde ketawa products.

Based on the suggestions submitted, it is generally recommended to carry out advanced PkM activities with inventory training materials, so that they can know the pattern of storing raw materials and production to be more efficient. Furthermore, marketing and sales training to increase income. Activities should be carried out with more emphasis on practice so that the benefits can be felt directly by partners

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