

## **An Analysis of the Determination of the Selling Price of the Product to the Processed Products Coffee Sanggabuana Kampung Coffee Ecotourism based in Mekarbuana Village, Tegalwaru District, Karawang Regency**

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**Abstract.** This study aims to analyze the process of determining the selling price of products for processed Sanggabuana Coffee products with the trademark KOSA Coffee. The manufacture of this processed product is a product diversification of coffee products which will be carried out by the PKK BUMDes Buana Mekar, Mekar Buana Village, Tegalwaru Karawang District. This research determines the selling price. The method of determination is using the plus pricing method based on the costs used in the production process. The results of this study obtained the result that the selling price for coffee pudding was obtained for the selling price of coffee pudding products at a price of 37,000 IDR and the cake price is 34,000 IDR. This calculation is carried out simply so that it can be applied simply so that it is not a burden to do the calculations in determining the selling price. This value also includes an estimated expected profit of 25% of the initial selling price. One of the ways to anticipate an increase in production costs is the increase in raw material costs such as eggs, flour and market sugar, the market for which is always changing. Of the 25% operating profit, this can be anticipated, but if this business actor wants the same profit value, he must also increase the selling price of his product in accordance with the percentage increase in the price of production costs, in this case, namely the price of raw materials.

**Key words:** selling price, processed products coffee.

### **Introduction**

According to the Agricultural Data and Information System Center of the Ministry of Agriculture, national coffee consumption in 2016 reached around 250 thousand tons and grew 10.54% to 276 thousand tons. Indonesian coffee consumption throughout the 2016-2021 periods is predicted to grow at an average of 8.22 % / year (Haifa et al., 2021). In 2021, coffee supply is predicted to reach 795 thousand tons with consumption of 370 thousand tons, resulting in a surplus of 425 thousand tons. About 94.5% of coffee production in Indonesia is supplied by smallholder coffee plantation entrepreneurs. Meanwhile, 81.87% of national coffee production is of the Robusta variety, originating from coffee centers in South Sumatra, Lampung, Bengkulu, East Java and Central Java.



Fig. 1. Prediction of coffee consumption until 2021. Source: Databoks (2018)

One of the regions that produces coffee, namely Karawang Regency. In Karawang, there are around 300 coffee farmers who work on about 675 hectares of land in the Sanggabuana Mountains in the Districts of Pangkalan, Tegalwaru and Ciampel. In Ciampel also planted 80 hectares of liberika coffee. To improve the human resources (HR) of farmers, Apeki Karawang is coordinating with the Karawang and West Java Agriculture Services. Several trainings were conducted to increase the quantity and quality of Karawang coffee (Kompas, 2021).

One of the tourist areas that is a top priority in Karawang Regency is located in Mekarbuana Village, Tegalwaru District, which is in the south of Karawang Regency. This village is a protected area which is then used as a tourist area. environmental sustainability which includes natural resources and man-made resources as well as historical and cultural values is an asset owned by natural tourism in Mekarbuana Village. Spatial planning becomes an important factor, because it is in accordance with Law No. 26 of 2007 concerning Spatial Planning as a form of spatial structure and spatial pattern, whether planned or not.

The agricultural potential that is being developed by Bumdes Buana Mekar is coffee farming. Currently, Bumdes has succeeded in making processed coffee originating from the Sanggabuana mountains by turning it into renngan and premium coffee products with the KOSA trademark (Kopi Sanggabuana). However, the sales volume of Sanggabuana Coffee has not shown much increase every year, this is due to the lack of proper promotion and marketing, so there are still many Karawang residents who are not familiar with this KOSA product

The results of research from (Sulpa, 2014) show that the method of determining the selling price at Citra Minang Restaurant is based on the estimated production cost of the main raw material, namely side dishes. Determination of the selling price per portion that has been set by the company is 16,000 IDR and the mark-up achieved is 49.09%, while the mark-up percentage desired by the company is 60%, so the selling price that should be set by the company is 17.000 IDR. The results of research from (Noor & Endriatomo, 2021) show that the selling price of cassava chips for the salty flavor variant determined by the Sabrina Cassava UKM is higher than the selling price

of cassava chips for the salty flavor variant which is determined using the cost-plus pricing method with a full costing approach, with a difference of 1095.85 IDR, where as the selling price of cassava chips for the sweet and spicy flavor variant determined by Sabrina Cassava UKM is lower than the selling price of cassava chips for the sweet and spicy variant which is determined using the cost-plus pricing method with the full costing approach, with a difference of 246.13 IDR. Based on the studies above, a synthesis can be made, that it is necessary to calculate the correct addition of sales in order to obtain a selling price that is in accordance with the use of costs in producing the product.

#### *Formulation of the Problems*

Based on in the background the so formulation of problems appointed which are how to determine the selling price done by the processed products coffee sanggabuana their coffee based ecotourism in Mekarbuana Village, Tegalwaru District, Karawang Regency and How calculation the selling price products if calculated by cost plus pricing.

### **Material and Methods**

#### *Research Design*

This research includes quantitative descriptive research. The descriptive method is a method of examining the status of a group of people or objects, a set of conditions, or a system of thoughts and events that are happening now. The use of a descriptive approach in this study is to determine the relationship and influence of one variable with another variable. While quantitative research is an approach to conducting research that is oriented towards something that can be measured in numerical units (numbers).

This research will be carried out at Bumdes Buanamekar, Mekarbuana Village, Tegalwaru District, Karawang Regency. The selection of research sites was done purposively. Research will begin in May 2022 and will end in December 2022.

The object of this research is processed coffee products in the form of coffee pudding and coffee cakes which will be developed by PKK BUMDes Buana Mekar Mekar Buana Village.

Data source consist of: (i) Primary data, direct research on research objects, direct interviews with PKK BUMDes women in Mekar Buana Village. (ii) Secondary data, data obtained from companies such as costs used to manufacture products, The selling price is set, as well as literature, scientific essays and library materials that support this research.

To obtain data and information obtained in this study, researchers used several data collection techniques, namely: (i) Observation, namely making direct observations in the field to obtain data concerning the condition and position of the company, organizational structure, company activities and company history. (ii) Interviews; Interviews were conducted directly with PKK BUMDes Mekar Buana women who were related to this research; and (iii) Documentation, namely the way of collecting data by looking at the records/documents in the business of business actors production costs, selling prices, fixed costs, and variable costs as well as other data that support the subject matter discussed in this study.

#### *Data Analysis Techniques*

The selling price of a product or service under normal circumstances is determined by the formula (Sunarto, 2002; Sulpa, 2014), as follows:

$$\text{Selling Price} = \text{Estimated full cost} + \text{Expected profit}$$

The selling price based on cost-plus pricing is calculated using the same formula used to calculate the selling price under normal circumstances mentioned above (Sunarto, 2002; Sulpa, 2014), namely:

$$\text{Selling Price} = \text{Estimated full cost} + \text{Expected profit}$$

The formula for calculating the selling price on the basis of cost can be stated in the following equation (Sunarto, 2002: 137; Sulpa, 2014):

$$\text{Selling price per unit} = \text{Costs directly related to volume per unit} + \text{Cost mark-up percentage directly related to}$$

## **Results**

Buana Mekar Village Owned Enterprise (BUMDesa): is a village-owned institution that develops businesses according to the potential and needs of each village. The purpose of establishing BUMDesa is as an effort to accommodate all activities in the economic sector or public services managed by the village or cooperation between villages to empower all economic potential, economic institutions, as well as the potential of natural and human resources to improve the welfare of the village community, especially in Mekarbuana village.

Buana Mekar Village Owned Enterprise (BUMDesa) was established on July 31 2015 which started with the Jalin Matra Program which is a program from the province, in the form of savings and loans but not all communities can afford to be given loan funds only selected and recorded communities are entitled to savings and loans (by name by address) by way of grouping and owning a business.

In 2020, economic conditions are on the brink due to the Covid-19 pandemic. The same is true for BUMDes Buana Mekar. This year, Bumdes Buana Mekar experienced a very significant decline, there were several business units that were not operating at all, these business units included the Tourism Business Unit, Waste Management and other business units. To maintain business continuity, BUMDes Buana Mekar was forced to reduce the number of members/employees. This was done because the condition of BUMDes was very worrying. Even so, the administrators continue to try to find solutions so that the BUMDes remains standing. The methods adopted include reducing members and administrators to work voluntarily regardless of salary or honorarium. For operational activities, sometimes the management's personal budget is used.

These conditions make BUMDes have to carry out product developments from coffee, namely by making processed products, namely Coffee Sponge and Coffee Pudding products, where this can be done by PKK women who can increase income and can increase the selling value of coffee produced from BUMDes Mekar Buana. Products in Sanggabuana Kampung Kopi Processed Coffee Products are a product diversification of coffee products produced by BUMDesa Buana Mekar in Mekar Buana Village, Tegalwaru Karawang District.

### *Results of Data Analysis*

To market a product, it is very important to determine the right selling price. Because from determining the selling price, the company can get the desired profit. BUMDes so far sells coffee with various kinds of packaging, namely premium packaging. and renceng packaging. Apart from that, there is also a Café that is developed by BUMDes in the coffee marketing process and there are also coffee trucks

that are used to participate in events or sales that are held at certain times, for example on Sundays at Sunday markets in the area Karawang Public Housing. The following are photos of coffee development at BUMDes Mekar Buana.



Fig. 2. Coffee Products and Coffee Serving  
 Source: BUMDes Buana Mekar Desa Mekar Buana (2022)

Based on Fig. 2 above, the coffee produced by BUMDes Buana Mekar has gone through various diversifications of beverage and market products, but it is not yet in processed food, so coffee processing is made in the form of food products using premium coffee which is sold per pack at a price of Rp. 30,000.-. Processed coffee products in the form of food are made into steamed coffee cakes and coffee pudding

The following photo the processed products coffee in the form of food:





Fig. 3. The Processed Products Food of Coffee  
Source: Team Devotion Management UBP Karawang FEB (2022)

The beginning of the manufacture of this processed product was from the Community Service Lecturer of Management at Karawang UBP, which was then carried out by training with PKK women from Mekar Buana Village. This processed food product requires calculating the price of materials, determining the price of production so that the right selling price is formed.



Fig. 4. PKK Women in the Process of Making Processed Coffee Products  
Source: FEB UBP Karawang Management Service Team (2022)

The following Table 1 consists of data on price for the tools used in the manufacture of processed coffee products:

Table 1. Making Processed Coffee Products

Tools Name	Quantity	Unit	Price	Total Price
Pudding Mold	1	pcs	11,500 IDR	11,500 IDR
Sponge Cake	1	pcs	32,000 IDR	32,000 IDR
Square Baking	1	pcs	40,000 IDR	40,000 IDR
Blender	2	pcs	125,000 IDR	250,000 IDR
Mixer	1	pcs	89,900 IDR	89,900 IDR
Glass	1	pcs	3,200 IDR	3,200 IDR
Steam Pot	1	pcs	75,000 IDR	75,000 IDR
Stove and Equipment	1	pcs	219,000 IDR	219,000 IDR
Spoon	2	pcs	1,000 IDR	2,000 IDR
Gas	1	pcs	150,000 IDR	150,000 IDR
Napkin Cloth	3	pcs	5,000 IDR	15,000 IDR
Stick	1	pcs	8,000 IDR	8,000 IDR
Filter	1	pcs	22,000 IDR	22,000 IDR
Tissue	1	pcs	7,000 IDR	7,000 IDR
Mug	1	pcs	6,000 IDR	6,000 IDR
Packaging	1	pack of 25	45,000 IDR	45,000 IDR
Stainless Basin	1	pcs	40,000 IDR	40,000 IDR

Source: FEB UBP Karawang Management Service Team (2022)

The following is the price data for the ingredients used in making Coffee Pudding (Table 2).

Table 2. Coffee Pudding Price Table

Materials	Quantity	Unit	Price
Agar-Agar Swallow	1	pack	4,500 IDR
White Bread	1	pack	18,000 IDR
Sweetened Condensed Milk	1	can	12,200 IDR
Granulated Sugar	1	pack	12,500 IDR
Kosa	1	gram	30,000 IDR
Air	4	glass	2,000 IDR
Gas	1	tube	18,500 IDR
Total			97,500 IDR

Source: FEB UBP Karawang Management Service Team (2022)

The following is the price data for the materials used in making Coffee Pudding in 1 (one) Baking Pan (Table 3).

Table 3. Price Table for Coffee Pudding ingredients in 1 Pan

Tools Name	Quatity	Unit	Price	Amount Price
Agar-Agar Swallow	1	pcs		4,500 IDR
White Bread	3	pcs	@ 1,800 IDR	5,400 IDR
Sweetened Condensed Milk	185	pcs	@ 2,257 IDR	6,100 IDR
Granulated Sugar	90	pcs		1,125 IDR
Kosa	5.6	pcs		168 IDR
Air	4	pcs		2,000 IDR
Gas	7	pcs		3,000 IDR
Total				22,293 IDR

*Source: FEB UBP Karawang Management Service Team (2022)*

The following is the price data for the materials used in making Coffee Sponge (Table 4).

Table 4. Price Table for Coffee Sponge ingredients (in Indonesia)

Materials	Quatity	Unit	Price
Chicken Eggs	1	pcs	2,000 IDR
Flour	1	pack	10,600 IDR
Milk Powder	1	sachet	3,500 IDR
Granulated Sugar	1	pack	12,500 IDR
Kosa	1	pack	30,000 IDR
Coconut Cream	1	pcs	3,300 IDR
tbm/sp	1	pcs	7,120 IDR
Margarine	1	pack	11,700 IDR
Gas	1	tube	18,500 IDR
Total			99,220 IDR

*Source: FEB UBP Karawang Management Service Team (2022)*

The following is the price data for the materials used in making Coffee Sponge in 1 (one) Baking Pan (Table 5).

Table 5. Price Table for Coffee Sponge Ingredients in 1 pan (in Indonesia)

Materials	Quatity	Unit	Price	Amount Price
Chicken Eggs	4	pcs	@ 2,000 IDR	8,000 IDR
Flour	250	gram		2,650 IDR
Milk Powder	27.5	gram		96.25 IDR
Granulated Sugar	90	gram		1,125 IDR
Kosa	22.4	gram		675 IDR
Coconut Cream	1	pcs		3,300 IDR
tbm/sp	10	gram		71 IDR
Margarine	15	gram		175.5 IDR
Gas	10	minutes		5,000 IDR
Total				21,093 IDR

*Source: FEB UBP Karawang Management Service Team (2022)*

The following is the estimated costs used in the manufacture of processed coffee products (Table 6).



Table 6. Costs of Processed Coffee Products (in Indonesia)

Materials	Amount Cost	Cost per Pan
Coffee Pudding Material Cost	22,923 IDR	
Coffee Sponge Material Cost	21,093 IDR	
Electricity	5,000 IDR	
Depreciation	405.49 IDR	202.75 IDR
Labour Cost	4,584.6 IDR	2,292.3 IDR
Marketing	2,292.3 IDR	1,146.15 IDR
Other Cost	1,146.15 IDR	573.08 IDR
<i>estimated production of 'Pudding' and 'Sponge Cake' with the same amount</i>		
<i>Source: FEB UBP Karawang Management Service Team (2022); Author Processed Results (2022)</i>		

The following is the estimated production cost of making Coffee Pudding products (Table 7).

Table 7. Estimated Selling Price for Coffee Pudding

Cost Type	Amount Cost
Coffee Pudding Material Cost	22,923 IDR
Electricity	5,000 IDR
Depreciation	202.75 IDR
Labour Cost	2,292.30 IDR
Marketing	1,146.15 IDR
Other Cost	573.08 IDR
Production Cost	29,564.20 IDR
Profit (25 %)	7,391.05 IDR
Selling Price	36,955.25 IDR
be Rounded	37,000 IDR
<i>Source: FEB UBP Karawang Management Service Team (2022); Author Processed Results (2022)</i>	

Table 8. Estimated Selling Price for Coffee Sponge Making

Cost Type	Amount Cost
Coffee Sponge Material Cost	21,093 IDR
Electricity	2,000 IDR
Depreciation	202.75 IDR
Labour Cost	2,292.30 IDR
Marketing	1,146.15 IDR
Other Cost	573.08 IDR
Production Cost	26,734.20 IDR
Profit (25 %)	6,683.55 IDR
Selling Price	33,417.75 IDR
be Rounded	34,000 IDR
<i>Source: FEB UBP Karawang Management Service Team (2022); Author Processed Results (2022)</i>	

### Discussion

This study aims to determine the estimated selling price of processed products,

namely Coffee Pudding and Coffee Cake. These two products were created to provide product diversification which will later become an additional product in the processed coffee produced by BUMDes Buana Mekar, Mekar Buana Village, Tegalwaru District. This diversification activity is part of the Coffee village preparation process project carried out by the Management Team of the Faculty of Economics, UBP Karawang. The plan to create a Coffee Village is also the aspiration of the head of Mekar Buana Village because the village is a village that has tourist attractions including Curug Cigentis, tourist villages and others. Where this tour can also increase the economy of the surrounding community, and can also be an additional business for mothers around tourist attractions. This is the target of the management service team, namely one of the PKK women to be able to make processed coffee products which have become superior products from BUMDes. In this study, the authors made calculations regarding the determination of the selling price of coffee pudding and coffee cake, where the costs that were calculated were costs that had already been tested for making coffee pudding and coffee cake. The cost of raw materials and auxiliary materials is the price that applies when the trial is carried out, namely in 2022, as well as the price of the equipment used. Based on the results of data analysis, the selling price of the coffee pudding product was 37,000 IDR and the cake price is 34,000 IDR. This calculation is carried out simply so that it can be applied simply so that it is not a burden to do the calculations in determining the selling price. This value also includes an estimated expected profit of 25% of the initial selling price.

### Conclusion

Calculation of the selling price is done by calculating the use of materials, both raw materials and auxiliary materials, then estimating the costs incurred in the production process, equipment costs, and depreciation costs which are usually not calculated by MSMEs. Based on the calculations, it was concluded that the selling price of the coffee pudding product was obtained at a price of 37,000 IDR and the cake price is 34.000 IDR.

The selling price calculation is carried out simply so that it makes it easier for PKK women to determine the selling price, so that for further research it is hoped that it will be able to carry out more detailed calculations, namely adding depreciation of buildings or houses used in the production process, then additional equipment that will be used later in the production process. implementation of production processes that have not been included in this study.

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