

## FFORTS To Increase Sales Turnover Through Financial Management Governance And Product Licensing In SMEs In Nania Village, Baguala District, Ambon City

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**Abstract**

The number of SMEs in Maluku is very large and most of them in business management are still what they are. Usually these SMEs in managing their business still do not know exactly how to manage finances well, besides that they also do not understand the importance of standardization in the products they produce. This is also found in UKM "MW" which is engaged in the food sector, especially the cracker business. This business does not yet have a standardization permit for P-IRT products and does not yet have an accounting record so that the owner does not know the actual profit generated, so on this occasion the Ambon State Polytechnic service team will work together to assist and assist SMEs "MW" in the problems they face so that they can compete. with the production of other cracker businesses in Ambon City, the plan for the Ambon State Polytechnic service team is to assist SMEs in preparing financial reports, especially in preparing profit and loss. The hope is that these SMEs are able to find out how much profit they get. In addition, the Polnam service team also assisted in the processing of the P-IRT permit.

**Keywords:** Financial Management, P-IRT Product Licensing

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### I. Background

Crackers are snacks that we usually use as snacks or side dishes and as complementary foods. Although there are many snacks, crackers still attract the hearts of Indonesian people as if people are not bored to enjoy this one snack. This phenomenon is an opportunity for the community, in this case the home industry, to pursue a cracker processing business. This is in line with the results of research conducted by Musaid (2019), which explains that the cracker product business in Nania Village is in dire need. licensing in order to increase product sales. This phenomenon is also felt by the SME cracker business "MW" which is located in Nania village. This UKM has been established since 2011 which has various types and flavors including: ramba crackers, puli crackers, impala crackers, macaroni crackers, shrimp crackers and rose crackers. The types of crackers can be seen as follows:

Figure 1. Types of Crackers



Crackers Ramba Crackers Puli Crackers Macaroni Crackers Shrimp Crackers Impala Crackers Rose Crackers. Mas Warno's cracker business can be said to have grown since the establishment of the business until now. This can be seen from the increasing number of production, labor and marketing area which reaches more than a thousand packs per day. This can be seen in the following table:

Table 1

No	Jenis Kerupuk	Jumlah Bahan Baku (kg)	Jumlah Hasil Produksi (bungkus)	Harga Jual (Rp)	Omset Penjualan (Rp)
1	kerupuk ramba	10	600	700	420.000
2	kerupuk puli	20	1.250	700	875.000
3	kerupuk impala	10	600	700	420.000
4	kerupuk macaroni	10	110	700	77.000
5	kerupuk udang	10	75	700	52.500
6	kerupuk mawar	15	1.125	700	787.500

Partner problems in general have not been able to manage finances well, especially in terms of calculating production costs and business profits (Farwitawati, 2018). The cracker production process carried out by partners is relatively easy, because the raw materials for these crackers are imported from the island of Java. Even so, partners are very concerned about the quality and expiration date of the crackers themselves, because food contaminated with microorganisms that produce toxins can cause disease (Mulia, 2005 quoted from Afifah, 2008).

Financial aspects and food quality are important issues in a food product, according to Law no. 18 of 2012 concerning food articles 71 and 86 "everyone who produces and trades food is obliged to meet food safety and quality standards in order to control the risk of danger to food. Regarding the food quality standard, partners have never applied for a Home Industry Food Permit (P-IRT), this is due to the partners' ignorance regarding the procedures for managing P-IRT.

P-IRT is a permit that must be included in the packaging of processed foods, PIRT permits can only be granted to processed foods with a low risk level, crackers are one of them. Nowadays, people are aware of the inclusion of the PIRT label in packaging, especially food, with the inclusion of a permit, the community is convinced of the quality and safety of the food, there are many benefits from the inclusion of the PIRT label, including the product is worthy of circulation, the product is free to be widely marketed, safety and quality the product has been guaranteed, and the buyer's trust has increased.

Based on the problems mentioned above, the servant plans to do service to overcome the problems of partner cracker production, especially the problem of financial governance in order to be able to improve.

### **Formulation of the problem**

Based on the analysis of the situation described above, it can be identified that the main problem faced by partners is that they do not have financial records in accordance with accounting rules. In addition, the "MW" cracker product does not yet have a distribution permit (PIRT) on the packaging, making it easier to market to the public.

Based on the identification of the problems above, this community service activity will try to solve the following problems:

1. How to record simple financials for cracker snack products in accordance with accounting rules.
2. Provide an understanding of how to obtain a Home Industry Food permit (PIRT) and how to obtain a cracker product license number at the Maluku Provincial Health Office

### **IMPLEMENTATION METHOD**

This type of research is applied research. Applied Research is research aimed at finding solutions to problems that exist in society, industry, government. Thus, this paper is expected to be able to provide solutions to the problems that exist in the community. The design in solving the problem is as follows:

1. Partners are given material and taught in advance about how to make financial records up to calculating operating profit.
2. Partners are given an understanding of the hygienic production process.
3. The research team provides assistance in the practice of preparing financial records up to calculating operating profit.
4. The research team provides assistance in the administration of NPWP, NIB to PIRT certificates.
5. The research team will evaluate the activities to determine the extent of effectiveness, so that the planned program runs well.

## II. RESULTS AND DISCUSSION

### a. Selling Price Determination

Before the team gave material to partners on how to calculate profit and loss, partners were taught how to calculate the selling price of their cracker production. The pictures of the activities are as follows:

Figure 2  
Activities for the Implementation of Financial Statement Preparation

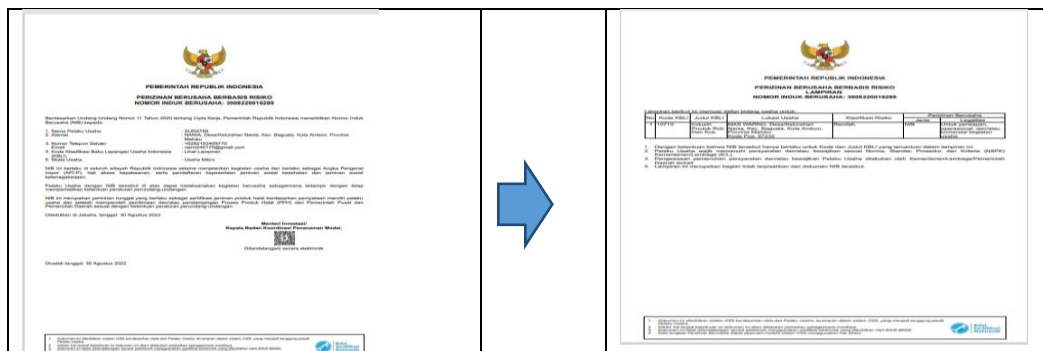


The calculation of profit and loss that has been calculated is as follows:

Table 2  
Profit and Loss Calculation Table

uraian	unit		Harga	Total
Pendapatan	300	Bgs	700	210.000
Biaya :				
a. bahan krupuk mentah	5	Kg	18000	90.000
b. tenagakerja	1	Org	20000	20.000
c. Minyakgoring	1	Liter	16000	16.000
d. plastic	1	Pak	18000	18.000
e. transportasi	1	Paket	20000	20.000
			jumlahbiaya	164.000
			<b>Labausaha</b>	<b>46.000</b>

In addition to preparing financial reports, he also provides assistance for the management of P-IRT (home industry food). The steps are assisting SMEs in the framework of making NIB (Enterprise Identification Number). The results of the NIB are as follows:



After the NIB (business license number) is issued, the next step is to carry out activities by bringing the Ambon city health office, the head of Nania Village and the local health center to provide direction in order to fulfill the P-IRT requirements. Furthermore, the output of this research is able to help the community to issue PIRT certificates:



### III. Conclusion

The difficulties faced by "MW" cracker SMEs initially encountered problems in the preparation and calculation of their business profit and loss, our team helped to calculate the profit or loss from the results of their own business production. In addition, our team is also assisted to market their products by standardizing products, namely PIRT licensing.

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