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Gaining Effective Profitability with Training in Factory Overhead Cost Calculation for Printing Businesses

Yenny Wati[1*], Yusrizal[2], Mimelientesa Irman[3], Fadrul[4], Nicholas Renaldo[5]
[1,2,3,4,5] Akuntansi, Fakultas Bisnis, Institut Bisnis dan Teknologi Pelita Indonesia, Indonesia
*Corresponding author: yenny.wati@lecturer.pelitaindonesia.ac.id

Abstract

Inadequate information and the ineffective ability to distribute factory overhead costs to determine production costs might lead to lower-than-optimal earnings. This problem is the basis for this PKM action because the business owner's intended strategy is ineffective. This PKM activity wants to assist and boost efficiency in obtaining profits for printing entrepreneurs by developing knowledge and capacity to accurately calculate the cost of production, particularly factory overhead costs, to estimate a business's profit or loss each period. The approaches used in this PKM action include empowerment, instruction, and practice. On Saturday, September 7, 2024, the owner of a printing business and three of his employees participated in PKM offline. In line with evaluation findings, instruction, and practice boosted competency by 75%. This improved ability is the outcome of mistakes being identified through offline instruction and the PKM team suggesting fixing any difficulties that exist. This PKM action can maximize the annual profit gained for the printing business's long-term viability. This PKM was held so that the printing business may develop, improve, and actively contribute more to Indonesia's economic growth.

Keyword: Cost Classification; Cost Calculation; Factory Overhead Costs; Cost of Goods Manufactured

Abstrak

Pengetahuan yang minim dan kemampuan mengalokasikan biaya overhead pabrik yang tidak efektif dalam menentukan harga pokok produksi dapat mengakibatkan laba yang diperoleh kurang optimal. Permasalahan tersebut menjadi dasar dilakukan kegiatan PKM ini karena strategi bisnis yang direncanakan oleh pemilik usaha menjadi tidak tepat. Kegiatan PKM ini bertujuan untuk membantu dan meningkatkan efisiensi dalam pencapaian laba bagi pelaku usaha percetakan dengan meningkatkan pengetahuan dan kemampuan dalam menentukan biaya produksi khususnya biaya overhead pabrik secara akurat untuk mengetahui besarnya laba maupun rugi suatu bisnis setiap periodenya. Metode dalam kegiatan PKM ini adalah pemberdayaan, pelatihan, dan praktik. Pelaku usaha percetakan dan tiga orang pegawainya mengikuti PKM secara luring pada Sabtu, 7 September 2024. Bersumber pada data evaluasi, setelah latihan dan praktik, kemahiran berkembang sebesar 75%. Kemahiran yang meningkat tersebut disebabkan kekeliruan bisa diketahui dalam pelatihan secara luring dan tim PKM menyampaikan rekomendasi untuk membenahi kekeliruan yang terjadi. Kegiatan PKM ini bisa mengoptimalkan pendapatan laba yang diperoleh setiap tahun berjalan untuk kelangsungan usaha percetakan. PKM ini diadakan agar usaha percetakan dapat berkembang, meningkat, dan berperan aktif dalam pertumbuhan perekonomian Indonesia.

Kata Kunci: *Penggolongan Biaya; Perhitungan Biaya; Biaya Overhead Pabrik; Harga Pokok Produksi*

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BACKGROUND

Small and medium-sized enterprises (SMEs) in many countries, including Indonesia, are critical drivers of a strong people's economy (Wati et al., 2024). This is because the vast majority of small and medium-sized businesses are founded by family members or from home (Anggoro et al., 2024). As a result, consumers are primarily from the lower middle class. Aside from that, the role of SMEs, especially in the aftermath of the financial crisis, can be considered a lifeline in the national economic recovery process, both in terms of boosting economic growth and employment (Okista et al., 2024). The expansion of the SME sector in Indonesia suggests that there is great potential. If properly managed and grown, this has the potential to establish powerful medium-sized firms (Wati et al., 2023).

Business rivalry is getting increasingly fierce, needing firms' ability to establish a diverse range of options and business strategies to maintain and expand their market share (Anggorowati et al., 2019). This is done to ensure the company's survival and increase profits (Fajarini & Nursanti, 2021). To attain this goal, the corporation must be able to appropriately and effectively manage its economic resources (Azizah et al., 2022). For this reason, thorough preparation is required to meet the company's aims (Hernawati, 2022). Planning is not effective until it is followed by control (Putri & Octafian, 2024).

One of the printing enterprises in Pekanbaru's viability is inextricably linked to management's efforts to oversee business activities through accounting. In this circumstance, one option for a firm to maximize profits is to reduce manufacturing and operating costs (Okista et al., 2024). This strategy is the most feasible and relevant, as it is an inside company aspect. Therefore, businesses must know how much it costs to make each product (Haryanto, 2018).

Production costs are an important issue to consider during the manufacturing process (Hamdani & Susianto, 2024; Putri & Octafian, 2024). Production costs assist management in determining the cost of goods produced (Azizah et al., 2022; Mulyana & Susilawati, 2021). These costs must be regulated to avoid waste, which might result in high prices for the commodities produced (Anggorowati et al., 2019; Sa'diah & Suparman, 2024). The size of waste can be used as a baseline for evaluating corporate efficiency. So, the less waste generated in a corporation, the higher the level of efficiency (Oktaviani et al., 2023). As a result, companies must run as efficiently as possible to reduce waste to its minimum or, if possible, prevent it altogether (Hernawati, 2022). In this sense, making the proper judgments requires thorough and reliable information about manufacturing costs (Anggoro et al., 2024).

The production cost information obtained can be utilized as a planning tool, cost control, a basis for defining product selling prices, as well as cost analysis (Putri & Octafian, 2024; Wati et al., 2022). Accurate production cost data allows for the calculation of the proper cost of production (Fajarini & Nursanti, 2021; Sinambela & Darmawan, 2022). So that business owners may identify the exact costs incurred in producing each unit of goods (Anggoro et al., 2024). Production costs include raw material costs, direct labor costs, and factory overhead costs (Utami & Nurayuni, 2022). Among these three production costs, factory overhead costs are the most common cause of problems in calculating the cost of production because there are many different types of factory overhead costs, they take a long time to calculate, some are fixed and some are variable, and these costs have no direct relationship to the products produced (Azizah et al., 2022; Oktaviani et al., 2023; Putri & Octafian, 2024).

Factory overhead costs are manufacturing expenditures that are not included in raw material costs or direct labor costs (Santoso et al., 2024). If an enterprise has other departments besides the production department, the costs incurred in these supporting departments (including labor costs) are considered factory overhead (Hernawati, 2022). Factory overhead costs are typically incurred for the usage of additional supplies, indirect labor costs, supervision of production machinery, taxes, insurance, and additional facilities necessary in the manufacturing process (Utami & Nurayuni, 2022). Factory overhead costs are a cost component that is included in the element of determining the cost of production, where the cost of production is used to determine the price of the product per unit that will be marketed by the company to calculate the company's profit or loss per period (Putri & Octafian, 2024; Susetyo & Abdurohman, 2024).

One of the printing enterprises in Pekanbaru was not able to allocate and assess factory overhead costs appropriately and comprehensively. The cost of production is estimated based on the business owner's experience during the production process. This is primarily due to the complexities of calculating production costs for business owners. As a result, this service activity seeks to provide an awareness of production costs, particularly factory overhead expenses. Financial management is a critical component of the company's growth (Wati, 2022). MSME enterprises with transparent and accurate financial management and reporting will have a favorable impact on the business itself (Wati et al., 2024). If every entrepreneur accomplishes this, there is a significant chance of turning a small business into a medium-sized and even a huge business. Micro, small, and medium-sized firms (MSMEs) are growing at a very quick pace in Indonesia. According to data from the Ministry of Cooperatives and Small and Medium Firms (PL-KUMKM) in 2023, there were 65.4 million MSMEs in the country. This demonstrates that MSMEs in Indonesia have enormous potential for growth and enhanced economic benefits. Thus, the purpose of this service activity is to give printing companies in Pekanbaru a better grasp of factory overhead costs so they may operate more profitably.

METHOD OF IMPLEMENTATION

Training in the calculation of factory overhead costs through offline community service projects. The service team conducted training on factory overhead cost computation on September 7, 2024, for printing entrepreneurs (AA Photocopy & Printing) and their three employees in Pekanbaru. Training, coaching, and empowerment are the results of the method strategy. The three approaches that will be used show that the undertakings are viable (Wati et al., 2023).

The training, which included resource person discussions and presentations, was led by the community service team of the Pelita Indonesia Business and Technology Institute. To ensure the success of this community service project, several personnel from the printing company assisted the five accounting educators from the Pelita Indonesia Institute of Business and Technology. Lecturers act as resource persons for accounting material related to factory overhead costs, and employees in the printing business prepare supplies and equipment to support this community service activity.

Activities related to community service are conducted through offline procedures, practice and lecture techniques, and discussion techniques. The material on the definition and classification of factory overhead costs, calculating factory overhead cost rates, handling

variations in factory overhead costs, departmentalizing factory overhead costs, calculating the cost of production, and calculating the cost of production per unit is presented offline as part of the lecture method and practical training. Participants who had trouble understanding the information provided by the resource person after the training material was presented used the discussion method by posing a variety of questions. Continuing the instructional session, the mentoring session involved actual practice utilizing pre-prepared data and information from printing firm participants to calculate factory overhead costs. The following steps are involved in carrying out this service activity:

1. Observation phase
   The service team interviewed potential participants to find out if they were available and prepared, and they also gathered information about any papers that might be available to support training on manufacturing overhead cost computation.
2. Phase of preparation
   Training processes, equipment, and materials, as well as training materials for factory overhead cost computation, have all been produced up to this point.
3. Step of implementation
   The community service team from Pelita Indonesia Institute of Business and Technology now gave accounting information on factories' overhead costs. During the hands-on training phase, the lecturer or another member of the support staff demonstrates to the participants how to compute factory overhead costs.
4. Aspects of training implementation that involve execution and evaluation
   The service staff assists in calculating factory overhead costs. Evaluation and implementation are carried out concurrently, allowing problems to be identified directly. At this point, questionnaires containing questions about community service activities were sent to participants to determine the effectiveness of the training. The service team provides comments, suggestions, and awards based on service results for factory overhead cost calculation training programs.

RESULTS AND DISCUSSION

This community service activity will help participants understand the meaning and classification of factory overhead costs, as well as how to determine factory overhead cost rates, treat differences in factory overhead costs, departmentalize factory overhead costs, determine the cost of production, and calculate the cost of production per unit. The cost of production is an essential factor in determining the performance of trading and manufacturing firms (Wati et al., 2023). The cost of production is directly tied to metrics of firm success, such as gross profit on sales or net profit (Azizah et al., 2022; Santoso et al., 2024). Depending on the product's selling price-to-cost ratio, relatively minor changes in cost can have a substantial impact on its success indicators (Oktaviani et al., 2023).

The cost of production is calculated using three elements: raw material costs, labor costs, and factory overhead costs (Wijaya et al., 2022). Raw material costs are the purchase prices of various raw materials used in product processing activities. This cost covers the cost of all materials that can be directly identified as constituents in the finished product. Direct costs of labor are the compensation paid by the corporation to direct labor and traces of the benefits can be found in certain products. These costs include salaries and wages for all direct labor that is directly associated with the processing of materials into completed or semi-

finished goods. Indirect labor costs encompass all expenditures (salaries/wages) incurred by production workers who are not directly involved in the conversion of raw materials into final goods. The foreman's pay and wages are examples of indirect labor costs.

Factory overhead costs encompass all manufacturing expenses other than raw material and direct labor costs (Wati et al., 2024). As a result, manufacturing overhead costs include auxiliary material costs, indirect labor costs, and other indirect production costs (Anggorowati et al., 2019). Factory overhead costs include depreciation and amortization of fixed assets, as well as insurance fees (Azizah et al., 2022). Factory overhead costs are classed as fixed, variable, or semi-variable based on their production behavior (Wijaya et al., 2022). Fixed factory overhead costs, namely changes in production volume, will have no impact on costs that remain constant or comparable, within set parameters. Variable factory overhead costs are factory overhead costs that vary (grow or decrease) in direct proportion to changing production volumes. Semi-variable factory overhead costs are factory overhead costs that vary in direct proportion to changes in production volume.

The goals of this community service activity are: (1) to increase understanding and application of calculating factory overhead costs, (2) to implement accounting related to factory overhead costs in business activities through training for printing entrepreneurs, and (3) to increase the knowledge and abilities of printing entrepreneurs in determining profits and business strategy.

Table 1. Illustration of Calculating Factory Overhead Cost Rates

Account Number	Costs Type	Fixed Costs / Variable Costs	Amount (IDR)
5101	Auxiliary material costs	Variable costs	xxx
5102	Electricity costs	Variable costs	xxx
5103	Fuel costs	Variable costs	xxx
5104	Indirect labor costs	Variable costs	xxx
5105	Employee welfare costs	Fixed costs	xxx
5106	Repair and maintenance costs	Variable costs	xxx
5107	Building insurance costs	Fixed costs	xxx
5108	Depreciated cost	Fixed costs	xxx
Amount		**Variable costs**	**xxx**
		Fixed costs	**xxx**
Total			**xxx**

The start of the session began with a discussion of the significance of factory overhead cost calculations for business participants. Then proceed with providing material in the form of understanding and classifying factory overhead costs, determining factory overhead cost rates, treatment differences in factory overhead costs, departmentalization of factory overhead costs, determining the cost of production, and determining the cost of production per unit using the lecture method, followed by questions and answers. Furthermore, the training program included real-world experience applying factory overhead cost calculations utilizing previously provided data and information from printing industry participants. Factory overhead costs allow businesses to more properly calculate product selling prices. Companies that successfully understand and manage overhead expenses can set selling prices that cover

all cost aspects, including indirect manufacturing costs. If training participants are having struggles calculating factory overhead expenses for the printing firm, the service team allows them to pose inquiries and conduct the discussion. The participants followed this training session properly. They were also enthusiastic to ask questions on the use of factory overhead cost calculations in printing companies looking to improve business continuity.

Table 2. Cost of Goods Manufactured in 2022

No.	Description	Acceptance of Bookbinding (Rp)	Receipt of Prints (Rp)	Total
1	Raw Material Costs	70.500.000	15.000.000	85.500.000
2	Direct Labor Costs	4.850.000	4.850.000	9.700.000
3	Factory Overhead Costs	54.528.000	13.632.000	68.160.000
4	Cost of Goods Manufactured	129.878.000	33.482.000	163.360.000
5	Production Quantity (units)	240	260	500
6	Cost of Goods Manufactured per unit	541.158	128.777	326.720

Table 3. Cost of Goods Manufactured in 2023

No.	Description	Acceptance of Bookbinding (Rp)	Receipt of Prints (Rp)	Total
1	Raw Material Costs	71.117.000	15.840.000	86.957.000
2	Direct Labor Costs	4.850.000	4.850.000	9.700.000
3	Factory Overhead Costs	58.889.600	14.722.400	73.612.000
4	Cost of Goods Manufactured	134.856.600	35.412.400	170.269.000
5	Production Quantity (units)	250	270	520
6	Cost of Goods Manufactured per unit	539.426	131.157	327.440

Table 4. Cost of Goods Manufactured Based on 2023 Analysis Results

No.	Description	Acceptance of Bookbinding (Rp)	Receipt of Prints (Rp)	Total
1	Raw Material Costs	71.117.000	15.840.000	86.957.000
2	Direct Labor Costs	4.850.000	4.850.000	9.700.000
3	Factory Overhead Costs	62.433.600	15.608.400	78.042.000
4	Cost of Goods Manufactured	138.400.600	36.298.400	174.699.000
5	Production Quantity (units)	250	270	520
6	Cost of Goods Manufactured per unit	553.602	134.439	335.960

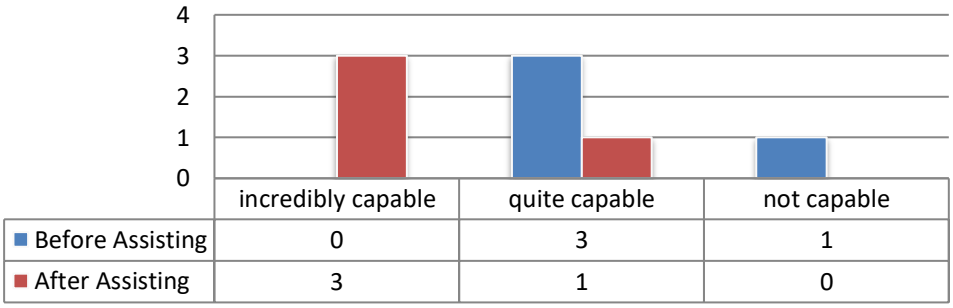
Table 5. Factory Overhead Costs

Factory Overhead Costs	Year 2022 (Rp)	Year 2023 (Rp)	Year 2023 (Analysis Results)

Electricity and water costs	6.840.000	8.244.000	8.244.000
Equipment depreciation costs	2.570.000	2.826.000	2.956.000
Auxiliary costs and other costs	58.750.000	62.542.000	66.842.000
Total	68.160.000	73.612.000	78.042.000

The higher the effectiveness ratio, the better the distribution of manufacturing overhead costs. Mahmudi (2010) identified five effectiveness assessment indicators: highly effective (>100%), effective (100%), moderately effective (90%-99%), less effective (75%-89%), and not effective (<75%). The efficacy of manufacturing overhead cost allocation based on raw materials utilized in 2022 is 80% lower (Rp68.160.000/Rp85.500.000), and it is likewise 85% lower in 2023 (Rp73.612.000/Rp86.957.000). According to the service team's estimate, the manufacturing overhead cost allocation based on raw materials used in 2023 will be effective at 90% (Rp78.042.000/Rp86.957.000).

The purpose of evaluation in this activity is to determine the success of this service activity (Wati et al., 2023). This type of evaluation is conducted by seeing how participants utilize factory overhead cost figures. According to the overall evaluation results, the participants were able to remember more than 85% of the training content presented. Based on the results of the community service lecturer team's assessment obtained through observations, questionnaires, questions and answers, and the application of factory overhead cost calculations carried out by the participants, conclusions were obtained from the activity implementers, as depicted in Graph 1 below.



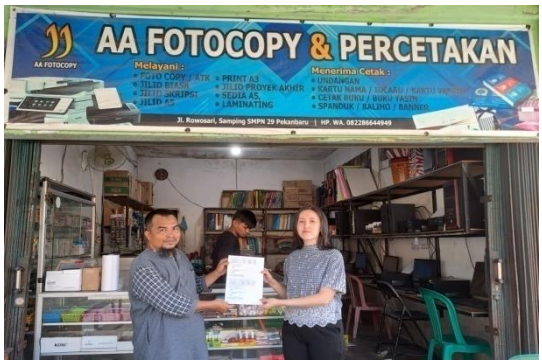
Graph 1. Capability Changes Before and After Training for Printing Business Participants
Source: Processed Data

Further to the graph, 25% of the participants did not understand how to apply factory overhead cost calculations before the training, while three participants were quite capable of understanding how to do so correctly. As seen in the graph, after completing this course, the participant's ability to understand the proper application of manufacturing overhead cost calculations improved by 75%. The evaluation is then completed by comparing factory overhead cost data and information to the cost for manufacturing report provided by the printing business participant. According to the evaluation results, the average participant in this service activity can calculate manufacturing overhead costs.

Picture 1 represents the service team's material presentations, discussions, and training on the use of accounting to compute factory overhead costs for printing businesses. Following the training, the service team delivered the results of the factory overhead cost calculations to the printing industry participants, as illustrated in Picture 2. Since the session's execution,

there have been no issues with using factory overhead cost estimations, thus this training provides maximum benefits to participants printing business in Pekanbaru.

Picture 1. The service team demonstrated things, held discussions, and trained printing business participants on how to use accounting to calculate factory overhead costs



Picture 2. The service team presented an analysis of training on the application of factory overhead cost calculations to printing business participants

This community service action was graded as follows: (1) Participants mentioned that they extremely concurred 100% that the material was suitable for the needs of the printing business to boost its efficiency; (2) Participants mentioned that they extremely concurred as much as 90% and agreed as much as 10% with the provision of training in the application of calculating factory overhead costs that were simple to learn; (3) Participants reported that they completely concurred that the overall purpose of community service activities through training in the implementation of manufacturing overhead cost calculations was satisfying and highly valuable.

CONCLUSIONS AND SUGGESTIONS

Reflecting on the foregoing, it is possible to infer that, in general, the execution of factory overhead cost calculation training activities went well, with almost all participants encouraged about and benefiting from the training. Participants in this training session, led by a team of community service lecturers from the Pelita Indonesia Institute of Business and Technology, learned how to accurately assess factory overhead costs and assist businesses in determining product selling prices. Businesses that understand and manage overhead expenses efficiently can generate selling prices that include all cost aspects, including production-related indirect costs. Entrepreneurs can plan and regulate their operations by accurately and precisely calculating factory overhead costs. With proper planning and adequate control, it is hoped that the goals of a firm can be met.

The service team's instruction on the application of factory overhead cost calculations to printing company participants helps and improves printing enterprises' efficiency. According to the evaluation results, participants' knowledge and abilities have grown by 75%. Printing industry participants welcomed this training program and hope that it will continue in the future. After engaging in training activities, it is best for printing firm owners and employees to execute it constantly so that they can determine whether their business is efficient or not, and so that their business grows and succeeds.

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