

# **Transformation of Knitting MSMEs Wukirsari, Yogyakarta: Integration of HPP Calculation and Business Sustainability Strategy.**

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## **Abstract**

This study analyzes the impact of cost of goods sold (COGS) calculation methods on pricing strategies and business sustainability in the case of Rajut Wukirsari MSMEs, Yogyakarta. The research highlights that local knittercraft MSMEs often rely on simple, unstructured cost estimations based on raw material costs and product complexity, without comprehensive COGS calculations. This results in product prices that do not fully reflect actual production costs, potentially reducing competitiveness and long-term profitability. Using a qualitative descriptive case study approach, the research compares traditional artisan calculations with the full costing method. The findings indicate that the full costing method yields more accurate and transparent COGS figures, enabling MSMEs to set more competitive selling prices and optimize profit margins. The study also identifies key challenges such as limited financial management skills and lack of regular training in cost calculation. Recommendations include consistent implementation of full costing, improved financial record-keeping, and digital marketing strategies to enhance market reach and business growth. Accurate COGS calculation is shown to be essential not only for effective pricing and profit optimization but also as a foundation for strategic business decisions in a competitive market environment.

***Keywords: MSMEs, COGS, Business Sustainability and Mukirsari Village***

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This study analyzes the impact of the cost of goods sold (COGS) calculation method on pricing strategies and business sustainability in the case of Knitting MSMEs Wukirsari, Yogyakarta. This study highlights that local knitting MSMEs often rely only on simple cost estimates based on the cost of raw materials and the level of complexity of the product, without a comprehensive HPP calculation. This causes the price of the product to not fully reflect the actual cost of production, thus potentially reducing competitiveness and long-term profitability. Using a qualitative descriptive case study approach, this study compares the traditional calculations of craftsmen with the full costing method. The findings show that the full costing

method produces more accurate and transparent HPP figures, thus enabling MSMEs to set more competitive selling prices and optimize profit margins. The study also identified key challenges such as limited financial management capabilities and lack of regular training in cost calculation. The recommendations given include the consistent implementation of full costing methods, improving financial records, and digital marketing strategies to expand market reach and business growth. Accurate calculation of HPP is proving to be important, not only for pricing and profit optimization, but also as a basis for strategic decision-making in a competitive market environment.

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## 1. INTRODUCTION

### **Background**

Knitting crafts are one of the leading MSMEs in Wukirsari Village, which is managed by local craftsmen, especially village women. The products produced are very diverse, ranging from keychains, knitting shoes, bags, to household accessories (Sutriso, 2023). This knitting skill is passed down from generation to generation and continues to grow with model inspiration from social media and YouTube. Each product is made manually with high precision, so it has its own artistic value and uniqueness.

Knitting MSMEs in Wukirsari not only provide additional income for artisan families, but also strengthen the village's identity as a creative economy center. Knitting products are marketed through various channels, both directly in the showroom, through each craftsman's personal social media, or through resellers from outside the region such as Jakarta. In addition, facility support from the local government and CSR, such as building renovation and store construction, has also encouraged the growth of these MSMEs. However, business capital comes entirely from the personal funds of the craftsmen, without any external capital, so business development is highly dependent on the group's internal capabilities.

Knitting MSME products in Wukirsari are very varied. Knitted keychains made with various characters and bright colors are neatly displayed on the display rack, making it easy for shoppers to choose their favorite motifs. The manufacturing process is done manually, so that each product has a distinctive touch and high art value. In addition, knitting shoes are another superior product with various motifs and colors, done with traditional knitting techniques and high precision[3]. The selling price of the product varies, depending on the level of complexity and materials used, ranging from IDR 10,000 to IDR 200,000 per unit.

The main problems faced by knitting MSMEs in Wukirsari are the lack of optimal data collection systems for craftsmen and marketing, limited capital, and lack of regular business management and digital marketing training. In addition, the determination of product prices so far is still based on the estimated cost of raw materials and the level of complexity, without a structured calculation of the cost of production (COG). This causes the selling price of products

often not reflecting the overall production cost, so that it can reduce the competitiveness and sustainability of the business (Parahita et al., 2024).

The purpose of this study is to analyze the cost structure and HPP calculation process in knitting MSMEs, identify craftsmen's obstacles in financial management and pricing, provide recommendations for the application of simple and applicable HPP calculations for knitting artisans in Wukirsari and provide input for digital marketing strategies to help increase business growth and income (Khuluqi et al., 2024).

## 2. THEORETICAL STUDY

### Micro, Small, and Medium Enterprises (MSMEs) Theory

Micro, Small, and Medium Enterprises (MSMEs) are one of the main pillars of the Indonesian economy. According to Law No. 20 of 2008 (Law of the Republic of Indonesia Number 20 of 20 Years, 2008), MSMEs are independent productive economic enterprises, carried out by individuals or business entities, and are not the children of artisans or branches of medium or large businesses, which meet certain criteria based on net worth and annual sales results (Fahrani et al., 2024). MSMEs are divided into three main categories:

- **Micro Business:** A productive business owned by an individual or an individual business entity with a maximum asset of IDR 50,000,000 (excluding land and buildings) and a maximum annual sales yield of IDR 300,000,000<sup>[4][3]</sup>.
- **Small Business:** Productive economic businesses with assets of more than IDR 50,000,000 to IDR 500,000,000 and annual sales results above IDR 300,000,000 to IDR 2,500,000,000<sup>[1][4]</sup>.
- **Medium Business:** Productive economic enterprises with assets of more than IDR 500,000,000 to IDR 10,000,000,000 and annual sales results above IDR 2,500,000,000 to IDR 50,000,000,000<sup>[1][4]</sup>.

The characteristics of MSMEs in Indonesia include being labor-intensive, using simple technology, having limited access to banking, and not clearly separating business and family finances<sup>[5][6]</sup>. MSMEs play an important role in economic equity, job creation, poverty alleviation, and increasing community income. In Wukirsari Village, knitting MSMEs are one of the real examples, where local artisans produce various knitting products such as keychains, shoes, bags, and household accessories, which not only provide income but also strengthen the village's cultural identity.

### Cost of Production (HPP) in MSMEs

Cost of Production (COG) is the entire cost incurred to produce a single unit of product, consisting of raw material costs, direct labor costs, and production overhead costs (Lestari et

al., 2024). In the context of knitting MSMEs in Wukirsari Village, HPP is an important basis in determining the selling price of products so that the business remains competitive and sustainable. Proper HPP calculation will help craftsmen set reasonable prices, obtain optimal profits, and avoid losses due to pricing too low or not reflecting actual costs (Putri et al., 2022).

### **HPP Components in Knitting MSMEs:**

1. **Cost of Raw Materials:** Includes knitting yarn, accessories, and other additives used in each product. In Wukirsari, the price of yarn ranges from IDR 9,000 to IDR 11,000 per roll, depending on the quality and color.
2. **Direct Labor Costs:** The wages given to artisans for each product produced, e.g. IDR 20,000 per pair of shoes, with adjustments based on the complexity of the product.
3. **Overhead Costs:** Indirect costs such as electricity, shrinkage of knitting tools, transportation, and other supporting needs related to the production process.

### **Full Costing Method:**

This method is highly recommended for MSMEs because it includes all cost components, both variable and fixed, resulting in a more accurate and transparent HPP calculation. Case studies on other MSMEs show that the use of the full costing method can improve the accuracy of selling pricing and business profitability (Lestari et al., 2024) (Al-Dhubaibi, 2021).

### **Example of Simple Calculation of Knitting Product HPP (Rini et al., 2024):**

$$\text{Cost of goods sold per Unit} = \frac{\text{Raw material Cost} + \text{Total Raw Material Cost} + \text{Total Overhead Cost}}{\text{Number of Product}}$$

MSMEs benefit from accurate HPP calculations such as determining product selling prices accurately and competitively, optimizing profits and business efficiency, becoming the basis for strategic decision-making in business management. A common mistake that occurs in MSMEs is not including all cost components, indetailed recording, and pricing based on estimates or market prices without clear calculations (Putri et al., 2022). Therefore, training and assistance in the calculation of HPP is very important to improve the understanding and financial performance of knitters in Wukirsari.

## **2.2 Digital Marketing for Knitting MSMEs**

Digital marketing is a set of marketing strategies that utilize digital platforms to promote products, build brands, and reach consumers more widely and efficiently. For knitting MSMEs in Wukirsari, digital marketing is an important solution to overcome the limitations of conventional marketing, expand the market, and increase sales (Dellaert et al., 2020) (Herrada-Lores et al., 2022).

An Effective Digital Marketing Platform for Knitting MSMEs can be done on social media such as Instagram, Facebook, WhatsApp, and TikTok are the main platforms used by artisans to display products, build *brand awareness*, and interact directly with consumers (Zainuddin

et al., 2023). Google Business which can make it easier for products to be found on search engines and Google Maps, increase business visibility locally and nationally, Online Marketplaces such as Shopee, Tokopedia, and other marketplaces can expand the sales reach beyond the region and nationally (Sharif et al., 2022).

### 3. RESEARCH METHODOLOGY

#### 3.1 Research Design

This study uses a qualitative descriptive method with a case study approach on knitting MSMEs in Wukirsari Village. This approach was chosen to gain an in-depth understanding of the production process, business management, pricing, as well as challenges and opportunities for the development of knitting MSMEs in the village. The case study focuses on a group of knitting artisans who actively produce and market a variety of knitting products, such as keychains, shoes, bags, and sweaters (Putri et al., 2022)(Khuluqi et al., 2024).

#### 3.2 Location and Subject of Research

Wukirsari Village, located in Imogiri District, Bantul Regency, Special Region of Yogyakarta, is one of the best tourist villages in Indonesia and even the world. The village is about 17 km from the center of Yogyakarta City and can be reached within 30–40 minutes using private vehicles or public transportation. Administratively, Wukirsari consists of 16 hamlets and 91 RTs, with a population of around 18,300 people. The selection of PKM locations is that Wukirsari Village has won various awards, including being named the World's Best Tourism Village 2024 by UNWTO (United Nations World Tourism Organization). This recognition was given because Wukirsari is considered to have succeeded in managing the potential of culture, tourism, and the creative economy in a sustainable manner, and was able to preserve cultural heritage such as knitting crafts, Giriloyo written batik and wayang kulit. The subjects of the study include active knitting craftsmen (about 2 core people out of a total of 378 craftsmen), group coordinators, marketing departments, and resellers involved in distributing products outside the region, such as Jakarta.

#### 3.3 Data Collection Techniques

- **Field Observation:** Direct observation is carried out on the production process at the craftsman's house, showroom, and product display such as bags, clothes, knitting keychains and knitting shoes. Observations are also made on marketing activities, both offline in stores and online through social media.



- **In-Depth Interviews:** Conducted in a semi-structured manner with artisans, coordinators, and marketing parties to dig up information about production flows, pricing, wage systems, capital sources, and revenue sharing.



- **Documentation:** Visual data collection in the form of product photos, displays of knitted keychains, knitting shoes, and documentation of artisan group activities.



### 3.4 Data Analysis Techniques

1. **Data Reduction:** Data from observations, interviews, and documentation are selected to obtain information relevant to the research objectives (Lestari et al., 2024).
2. **Data Presentation:** Data is presented in the form of descriptive narratives, tables, and visuals (photos of knitted products and showroom displays).
3. **Conclusion:** The analysis was carried out thematically to identify production patterns, pricing strategies, main obstacles, and opportunities for the development of knitting MSMEs in Wukirsari.

### 3.5 Data Validity

Data validation is carried out by triangulation technique, which is comparing the results of observations, interviews, and documentation to ensure the accuracy and consistency of findings. Discussions with group coordinators and other business actors were also carried out to strengthen the results of the research (Adolph, 2024).

### 3.6 Research Flow

1. Identification and mapping of active knitting craftsmen groups in Wukirsari.
2. Observation of the production and marketing process of knitting products at business locations and showrooms.
3. In-depth interviews with artisans, coordinators, and resellers.
4. Visual documentation of knitted products, such as keychains and knitting shoes<sup>[1][2]</sup>.
5. Data analysis and preparation of business development recommendations.

With this methodology, the research is expected to provide a comprehensive overview of the business practices, challenges, and strategies for the development of knitting MSMEs in Wukirsari Village, as well as support the economic empowerment of local handicrafts-based communities.

## 4. ANALYSIS AND DISCUSSION

### Determination of Cost of Production

The pricing of knitted products is based on the cost of raw materials, the level of complexity and labor wages. and can increase according to the level of complexity of the design. However, the calculation of the cost of production (COG) has not fully included overhead costs such as electricity, equipment depreciation, and transportation (Lestari et al., 2024; Putri et al., 2022). This causes the selling price of products often not reflecting the entire production cost as a whole. Financial recording and data collection of craftsmen and resellers have not been managed systematically. Business capital comes from personal funds, sometimes even borrowing from family if orders increase. The distribution of proceeds is carried out after the product is sold, either through showroom stores and resellers.

The method used in this study is a descriptive analysis, namely identifying and providing an overview of the application of *the Variable costing* method in calculating the cost of production of knitted dolls in Wukirsari Village, Jogjakarta. The steps taken in this HPP calculation training are as follows:

1. Identify production costs. The data used used data on the average real cost of the simulation results by the participants.

**Table 4.1**  
**Costs incurred in the production of order dolls**

Remarks	The amount of Needed	Unit price Rp	Quantity Rp
Snail Fabric	150 yar	34.300	5.145.000
Dacron	150 kg	21.300	3.195.000
Knitting yarn	7 roll	10.000	70.000
Velboa fabric	1 yar	25.500	25.500
Nylex Fabric	3 yar	10.300	30.900
Plastic	6.5 kg	21.000	136.500
In lacquer	1 roll	9.000	9.000
Needle	1 pack	12.000	12.000
Scissors	1 piece	2.500	2.500
Knitting Cost	1 service x 300 pcs	2.300	690.000
Ongkos Finishing	1 org x 300 pcs	1.300	390.000
Transportation			240.000
Electricity			1.000.000
Phone/credit			500.000
Kiosk rental			500.000
Shrinkage mesin cutting 2)			10.000
Shrinkage sewing machine 3)			28.400

2. Cost Separation by Craftsman and Full Costing Method

There is no difference between the data on raw material costs and direct labor costs according to the craftsmen and the full costing method.

Raw Material Cost Data Table		Power Cost Data Table Direct work		Cost Data Table Non-production	
Remarks	Amount of Rp	Remarks	Amount of Rp	Remarks	Amount of Rp
Snail Fabric	5.145.000	Knitting Cost	690.000	Transportation	240.000
Dacron	3.195.000	Ongkos finishing	390.000	Quantity	240.000
Yarn	70.000	Quantity	1.080.000		
Quantity	8.410.000				

Auxiliary Material Cost Data differs according to craftsmen with the full costing method

Auxiliary Material Cost Data Table  
According to the Craftsman

Remarks	Amount of Rp
Velboa fabric	25.500
Nylex Fabric	30.900
Plastic	136.500
Duct tape	9.000
Needle	12.000
Scissors	2.500
Quantity	216.400

Data on the Cost of Auxiliary Materials

According to the Full Costing Method

Remarks	Amount of Rp
Velboa fabric	25.500
Nylex Fabric	30.900
Plastic	136.500
Needle	12.000
Scissors	2.500
Quantity	207.400

### 3. Analysis of the Calculation of the Cost of Production

**HPP calculation comparison table**

Remarks	Craftsman (Rp)	Full costing (Rp)
Raw material cost	8.410.000	8.410.000
Direct labor costs	1.830.000	1.830.000
Factory overhead costs	2.000.000	574.800
Cost of auxiliary materials	216.400	207.400
Non-production costs	240.000	240.000
Total cost of goods	12.696.400	11.044.000
Persentase mark up	15%	17,5%
Selling price / unit	48.700	42,900

1. The cost of products according to the craftsman's calculation of Rp. 12,696,400 is greater than the calculation according to full costing of Rp. 11,044,000, thus causing a difference of Rp. 1,652,400. This resulted in a different selling price charged to the customer, which was Rp. 48,700 according to the company and Rp. 43,300 according to full costing, thus causing a loss of Rp. 5,400.
2. The difference in the calculation of the Cost of Production (COG) for example between the traditional calculation carried out by craftsmen and the full costin method directly affects the pricing strategy of your product. In the determination of margin and selling price If the calculated HPP is higher (as in the calculation of the craftsman), the set selling price also tends to be higher to maintain the profit margin. Conversely, if the HPP is lower (such as the full costing method), the selling price can be more competitive in the market, but the profit margin per unit can be smaller.
3. In a Market Competitiveness Analysis, a higher selling price due to a large HPP can make your product less competitive, especially if competitors use more efficient HPP calculations. Lower selling prices (due to low HPP) can increase product appeal, but care needs to be taken not to compromise long-term profitability<sup>[1]</sup>.
4. Market Segment Strategy If your target market is a premium segment, high HPP and high selling price can be justified by adding value (e.g. extra service, better quality). For price-sensitive mass markets, the HPP must be pressed as low as possible to keep selling prices competitive. So that in Business Decision Making every entrepreneur must understand the cost structure (fixed and variable costs) of both HPP calculation

methods to help you in making more precise pricing decisions, both for the short term and the long term.

5. The difference in HPP can also be the basis for evaluating operational efficiency and identifying potential cost savings. Implications on financial statements and business analysis. The difference in HPP is also reflected in the financial statements, affecting your profitability analysis, break-even point, and business growth strategy.

## 6. CONCLUSIONS AND RECOMMENDATIONS

The difference in the method of calculating the Cost of Production (HPP)—between the traditional method of craftsmen and the full costing method—has a significant impact on pricing strategies and business sustainability, especially for MSMEs such as knitting crafts in Wukirsari. A higher calculated HPP (e.g., using an in-house approach of the craftsman that is not yet fully structured) will result in a higher selling price as well, but often less competitive in the market. In contrast, lower HPP (e.g., with an efficient and accurate full costing method) allows for more competitive selling pricing, but must be balanced with careful profit margin management to keep the business sustainable.

Many MSMEs still use a simple calculation method that only includes the cost of raw materials and labor, without taking into account all overhead costs such as electricity, equipment depreciation, transportation, and other supporting costs. As a result, the selling price of the product often does not reflect the overall cost of production, so there is a risk of incurring losses or thin profit margins. In addition, untidy financial records and lack of cost management training make it difficult for MSMEs to evaluate efficiency and make strategic decisions.

Research and case studies in various MSMEs show that the application of the full costing method or even activity-based costing can improve the accuracy of HPP calculations, produce more realistic selling prices, and help entrepreneurs understand the cost structure and potential savings that can be made<sup>[2][3][4]</sup>. Thus, accurate HPP calculation is not only the basis for determining the right selling price, but also an important foundation in maintaining profitability and business competitiveness in the midst of increasingly fierce market competition.

### Recommendations

1. Apply the Full Costing Method Consistently, MSMEs are advised to use the full costing method in calculating HPP, because this method includes all cost components—both variable and fixed—so as to produce a more accurate and transparent cost of goods. Make sure all overhead costs such as electricity, tool depreciation, transportation, and other supporting costs are recorded and allocated proportionately to each product.
2. Adjust the Pricing Strategy to Market Segments For the premium segment, a higher selling price can be justified if accompanied by added value such as quality, exclusive design, or after-sales service. For price-sensitive mass markets, press the HPP as low as possible without sacrificing quality to keep the selling price competitive.
3. Optimize Digital Marketing and Diversify Sales Channels, Leverage digital platforms such as social media, marketplaces, and Google Business to expand market reach and increase

sales volume. Diversify products and distribution channels to reduce the risk of dependence on a single market or segment.

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