Research Article

Increasing the Potential of Pensioners at the Universitas Islam Bandung Foundation through Training on Cost of Production Calculations

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Abstract.
This study analyzes the increase in the understanding of the pensioners of the Universitas Islam Bandung Foundation who are registered with the Universitas Islam Bandung Foundation Pension Fund after being given training and assistance on the cost of production. The number of respondents to the research are 48 people. This research used primary data collected through interviews and questionnaires. The research method used is descriptive analysis and inferential analysis called average difference test to see differences in pre-test and post-test scores. Based on the test results with SPSS, the result of independent sample test is <0.05, this indicated that training and assistance on cost of production and sales had a significant effect on increasing understanding of the calculation of cost of production for pensioners of the Universitas Islam Bandung Foundation.

Keywords: cost of production, community partnership program, pension

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1. INTRODUCTION

The Unisba Foundation Pension Fund is under the auspices of the Universitas Islam Bandung Foundation, domiciled at Jalan Taman Sari No 26 Bandung City, which is a legal entity that manages periodic payments to retired employees of the Universitas Islam Bandung Foundation.

The income received by retirees today, which differs greatly from the amount during their working period, does not meet all their needs, giving rise to anxiety, one of the worries arising from economic problems [1] It is undeniable that the anxiety and uncertainty in facing retirement faced by retired employees is caused by psychological aspects, economic aspects and social aspects which are also influenced by one's self-adjustment.

Positive self-adjustment is determined by various factors including health, socioeconomic status, age, gender, and one's perception of retirement [2]. From the description above, the main problem is the non-utilization of all existing potential and resources in terms of education, skills, time, and funds for a productive activity that can make a major contribution to the family economy.

The Community Partnership Program (PKM) is motivated by various problems that exist in society, including: (1) the inability of most people to develop personal, family and community life in the era of globalization; (2) higher education science and technology has not been deliberately aimed at the welfare of the community; (3) the potential of the community and natural resources in the environment have not been utilized properly and wisely; (4) territorial physical management that is not yet proportional and professional.

Production training and basic pricing that has been carried out through grant funding from the Universitas Islam Bandung LPPM have proven to be able to provide improvements, especially in the areas of (1) production knowledge and (2) financial management skills, especially the calculation of cost of goods and selling prices of products. Because increasing business does not only focus on the production of goods but also has to pay attention to financial aspects (3).

2. LITERATURE REVIEW

2.1. Pension Fund

Pension Funds based on the Law of the Republic of Indonesia Number 11 of 1992 pension funds have the meaning as legal entities that manage and run programs that promise pension benefits. Currently the pension program implemented by the Universitas Islam Bandung Foundation is a defined contribution benefit program. In PSAK 18 and also regulated in law No. 11 of 1992 Article 1 paragraph 8 defined contribution benefits are retirement plans in which the amount paid as retirement benefits is determined by contributions to a fund along with investment income. The type of Pension Fund used is based on Law No. 11 of 1992, namely the Employer's Pension Fund, which is established by the employer who has the obligation to look after the interests of all employees under his umbrella.

The general description of the profiles that will face retirement at the Universitas Islam Bandung Foundation is as follows:

TABLE 1: Unisba Employees and Lecturers Retiring and Facing Retirement 2016 to 2022.

Year	Gender		Status		Average working time (Year)				Direct	The amount of money received (Rp)		
	Male	Female	Lecturer	Employee	20-25	26-30	31-35	>35		<750	<1jt	<1,2
2016	6	2	0	8	1	3	4	0	1	1	4	2
2017	8	2	2	8	2	2	4	2	0	6	2	2
2018	6	1	1	6	2	0	4	1	2	2	2	1
2019	9	6	1	14	4	6	2	3	2	3	10	0
2020	6	4	1	9	1	1	6	2	1	2	6	2
2021	7	2	4	5	3	1	3	2	2	1	2	4
2022	12	6	7	11	3	2	10	3	3	2	10	4
Total	54	23	16	61	16	15	33	13	9	17	36	15

Source: Dana Pensiun UNISBA, 2022

Based on the data above, the average pensioner from Unisba earns the most, which is less than IDR 1,000,000 in one month, or as much as 47%, while their average expenditure in one month ranges from IDR 2,000,000 – IDR 3,000,000, so with their retirement many experience frustration because of the insufficiency in the welfare of the family.

2.2. Training on Cost of Production and Product Selling Price Determination

In building entrepreneurship, especially for novice entrepreneurs, it is very important to determine the basic price and product selling price. The cost of production, which takes into account the total cost of goods completed during the current period [3]. Furthermore, [4] argues that "The cost of production is a number of costs incurred to process raw materials into finished products that are ready for sale". From this definition, the costs in question include costs in the production process including raw materials, employee intentions, and overhead costs.

From the definition and cost elements above, the respondent's assessment includes the following categories: (1) Understand the components of production costs; (2) Understand the cost of production; (3) Understand direct material costs; (4) Understanding indirect materials; (5) Understanding factory overhead costs; (6) Understand the determination of the selling price [5].

3. METHOD

Qualitative descriptive analysis method was carried out on independent variables without making comparisons or connecting with other variables to see how the understanding of the retirees of the Universitas islam Bandung Foundation in calculating the cost of production and determining the selling price of products and then measuring the increase after training. According to [6]: Qualitative research is an inquiry process of understanding based on distinct methodological traditions of inquiry that explore a social or human problem [6].

The research method used is a survey descriptive analysis method that uses sampling from a population through data collection using a questionnaire. This study uses primary data collected through interviews and questionnaires with retirees at the Universitas

Islam Bandung Foundation. The data collected will use a Likert scale. The scale used in compiling the questionnaire contains the following five levels of answer choices:

TABLE 2: Table of the Likert.

Scale	Answer
1	Extremely Don't Understand
2	Don't Understand
3	Quite Understand
4	Understand
5	Very Understand

4. RESULTS AND DISCUSSION

4.1. Descriptive Statistics

Based on the processed questionnaire data, there were 48 eight respondents in this study, of which 40 of the four respondents were known to be female and 8 respondents were male.

TABLE 3: Gender.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	MAN	8	16.7	16.7	16.7
	WOMAN	40	83.3	83.3	100.0
	Total	48	100.0	100.0	

Source: Data Processed, 2023.

The data description of respondents' responses can be used to enrich the discussion, through the description of respondent response data, it can be known how the condition of each indicator of the variables being studied.

Before the training was held, it was seen that a score of 1 which meant "Extremely Don't Understand" dominated the answers of the 48 activity participants, namely 19 people or around 40%. Furthermore, a score of 5 which means "Very Understand" was chosen by 3 people or 7% of the participants. This means that the participants' ability to understand the calculation of the cost of production in determining the selling price is still very low.

After the training was held, it was seen that the score was dominated by a score of 4 which means "Understand" which was chosen by 22 people or around 47% of

TABLE 4: Recapitulation of Respondents' Responses Before Training and Mentoring.

Statement	Answer Category					Total
	1	2	3	4	5	
Understand the components of production costs.	26	8	8	4	2	48
Understand the cost of production.	15	15	11	4	3	48
Understand direct material costs.	18	11	9	5	5	48
Understand indirect material.	21	8	10	5	4	48
Understand factory over-head costs.	23	9	9	4	3	48
Understand the determination of the selling price.	15	14	10	6	3	48
Average	19.67	10.83	10.17	4.67	3.33	48
Percentage	41 %	22%	21 %	9.7%	7%	100%

Source: Data Processed, 2023.

TABLE 5: Recapitulation of Respondents' Responses After Training and Mentoring.

Statement	Answer Category					Total
	1	2	3	4	5	
Understand the components of production costs.	1	1	17	24	5	48
Understand the cost of production.	1	3	18	20	6	48
Understand direct material costs.	2	1	12	27	6	48
Understand indirect material cost.	1	2	14	24	7	48
Understand factory over-head costs.	1	3	13	22	9	48
Understand the determination of the selling price.	1	2	17	19	9	48
Average	1.17	2	15.17	22.67	7	48
Percentage	2.4 %	4%	32%	47%	14.6%	100%

Source: Data Processed, 2023.

respondents. And a score of 1 which means "Extremely Don't Understand" was chosen by only 1 person or around 2.4%. That is, with the training on basic price calculations held for retirees from the Universitas Islam Bandung Foundation it is proven to be able to increase participants' understanding.

4.2. T-Test

Descriptive statistics of all pre-test and post-test data as follows:

TABLE 6: T-Test.

Group Statistics					
	PRETEST_POSTTEST	N	Mean	Std. Deviation	Std. Error Mean
OUTPUT	PRE TEST	48	39.67	19.749	2.850
	POST TEST	48	66.58	20.976	3.028

Source: Data Processed, 2023.

Based on the table above, it can be seen that the average pre-test score was 39.67 and the post-test score was 20.967. This means that the participants gain an increased understanding and ability of the training provided where there is an increase in score of 26.91.

TABLE 7: Independent Samples Test.

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
HASIL	Equal variances assumed	.065	.799	-6.473	94	.000	-26.917	4.158	-35.173	-18.660
	Equal variances not assumed			-6.473	93.660	.000	-26.917	4.158	-35.174	-18.660

Source: Data Processed, 2023.

Information:

If the Sig. (2-tailed) < 0.05, then there is an increase in post-test results from the previous pre-test results.

If the Sig. (2-tailed) > 0.05, there is no increase in post-test results from the previous pre-test results.

In conclusion, based on the table above, it can be seen that the sig (2-tailed) results show a value of 0.000, which means that there is an increase in respondents' understanding after conducting training on cost of production for retirees of the Universitas Islam Bandung Foundation.

5. CONCLUSION

Community Partnership Program (PKM) activities that have been carried out by the Unisba Faculty of Economics and Business Accounting Study Program for Unisba Foundation Pensioners have been able to provide more value to retirees in setting the cost of production in setting selling prices, as evidenced by an increase in their understanding score of the material that has been provided.

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