

## Financial And Operational Training For Culinary Businesses At The GKI Pamulang

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### Abstract.

*Starting a business is challenging, particularly when it comes to sustaining it. Some members of the GKI Pamulang congregation already run businesses but need growth due to stagnant or declining income. Additionally, there are congregation members who are employees interested in launching a culinary business and need guidance on getting started. The goals of this community service initiative are: (1) to provide an overview of the culinary business, (2) to inspire GKI Pamulang members to either start a culinary venture or sustain their existing businesses, and (3) to offer training on financial management (including basic financial reports, cost calculation, and taxation) and operations for culinary businesses. The activity employs lectures, case studies, presentations, and mentoring as methods. Held on May 25, 2024, at GKI Pamulang, the event was attended by 29 congregation members. Participants expressed satisfaction with the relevant material presented and gained valuable insights and motivation for starting and maintaining a culinary business, as well as knowledge on financial management and business operations.*

**Keywords:** *Culinary business, financial training, business operations and MSME taxation.*

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## I. INTRODUCTION

Starting, running, and managing a business offers varied experiences for entrepreneurs. While some entrepreneurs have adequate education and experience to thrive, others may start businesses out of necessity to support their families. The culinary sector is a popular choice for many new and small-scale business owners. Although launching a small culinary venture may be relatively simple, sustaining and managing it can be very challenging. Many culinary businesses fail before their owners can reap the benefits of their efforts. Numerous factors influence the success of starting and maintaining a culinary business (Kawasaki et al., 2015; Rey-Martí et al., 2016). One factor believed to positively impact the success of a culinary business is business training, especially in the operational and financial aspects for small-scale culinary ventures. GKI Pamulang, in partnership with UKRIDA, will offer training for congregation members involved in or planning to start culinary businesses.

This training will include in-class sessions led by UKRIDA lecturers and will be complemented by practical insights from industry experts like Chef Adi Tumpuan, Corporate Chef at Astro Tech Indonesia. With the support and training from institutions like UKRIDA, the chances of business success, particularly in the early stages, are expected to improve (Watson et al., 1998). The target audience for this initiative consists of members of the GKI Pamulang congregation. This includes both those who do not currently own a business and those who have previously or are currently operating a culinary business. A total of 29 individuals participated in this activity. The goals of this community service initiative are: (1) to offer a general overview of the culinary business, (2) to encourage GKI Pamulang congregation members to start and sustain a culinary business, and (3) to provide training in financial management (including basic financial reports, production cost calculation, and taxation) and culinary business operations. The aim is to equip the GKI Pamulang congregation with the knowledge and motivation needed to begin culinary ventures and to understand financial management and business operations.

## II. METHODS

To conduct community service activities effectively, several methodological steps can be followed (Handley et al., 2016; Smith et al., 2020). The process for this community service activity began with internal coordination meetings to prepare for the event. The date and time for the counseling sessions were then set, followed by the preparation of the technical aspects of the activities. The community service activities were implemented, and afterwards, they were evaluated. A report on the results was created, and a manuscript was prepared for submission to the relevant journal. This community service event, held on Saturday, May 25, 2024, was a continuation of the previous session on May 18, 2024, which covered an overview of culinary business, product offerings, and marketing strategies. The activities took place at GKI Pamulang and involved 5 lecturers and 3 students.

## III. RESULT AND DISCUSSION

At the beginning of the activity, participants were instructed to check in upon entering the room. Attendees included both those who were already running businesses and those who were not. Most of the participants were involved in personal culinary ventures, such as selling nutritious herbal drinks, pastries, cakes, and shredded skipjack. There were also participants with businesses in other fields, including cosmetics, air conditioning services, and tutoring. The event commenced at 09:00 WIB with a morning worship service led by Mrs. Fifi from GKI Pamulang. Following the service, Mr. Mujianto gave the opening prayer, and the community service activities, conducted by a team from UKRIDA, began. The session started with an introduction to UKRIDA.



**Fig 1.** Introduction to UKRIDA

Following that, the first session of the community service activities commenced, which was the workshop session. This session involved a Q&A about the material covered in the previous meeting on May 18, 2024. The writing team from UKRIDA was set to address several issues raised by GKI Pamulang members. One of the issues discussed was whether the target market for a participant's Healthy Drink product was appropriately identified. The target market refers to a group of consumers with similar needs or characteristics that the business aims to serve (Morgan et al., 2019) The target market refers to the specific group of consumers that the company aims to reach with its products. By clearly defining this target market, a business can select the most appropriate product, making it easier to develop and market. One participant shared that they were selling Healthy Drink products to support the government's efforts to address stunting. Their target market included school children and toddlers at Posyandu and on contract. While the identified target market is appropriate, it is important to embrace digital innovations to enhance product sales in today's digital age (Elrod & Fortenberry, 2018).

One approach is to market the products through social media or e-commerce platforms like Shopee, Tokopedia, and other online marketplaces. In today's rapidly evolving economic landscape, participants looking to enter the business world must adapt and stay updated with the constantly changing economic environment. Regarding the question of whether it's necessary to hire employees, the answer is yes, but this is most effective when the business has expanded significantly. As a business grows, the

number of tasks increases, making it impractical for an entrepreneur to handle everything alone. Hiring employees becomes crucial when the business reaches a certain scale. To recruit staff, one should create detailed job descriptions and share them across various platforms. Additionally, it is important for entrepreneurs to manage and treat their employees well to ensure they are satisfied and effective in their roles.



**Fig 2.** First Session

The team then clarified that, in addition to identifying the right target market and sales strategies, entrepreneurs must also set an appropriate price for their products. Pricing refers to the monetary value or other forms of compensation required to acquire ownership of goods and services, aiming to achieve customer satisfaction (Gerpott & Berends, 2022; Radic, 2024). Pricing needs to be carefully considered because you're not the only one offering similar products, such as culinary items. With many competitors in the market, entrepreneurs must be innovative in creating products with unique features that set them apart and add value. This uniqueness helps in setting an appropriate price for the product. Ensuring that the product is distinctive and memorable can help build customer loyalty. Additionally, entrepreneurs should analyze competitors' pricing to compare values and set their own prices accordingly. For instance, if the market price for fried bananas is IDR 2,000 to IDR 3,000, entrepreneurs need to choose a price that is neither too high nor too low. Therefore, establishing the right selling price is a crucial aspect of entrepreneurship.



**Fig 3.** Workshop session

Each session includes an evaluation of understanding through a post-test. In the first session, the post-test results showed that 70% of participants responded clearly, while 30% responded somewhat clearly to the speaker's answers to each question. Additionally, 70% of participants were satisfied, and 30% were somewhat satisfied with the responses provided. Participants learned about employee recruitment, social aspects of managing employees, and how to set selling prices. They suggested that direct instruction on online selling would be beneficial to help them become more familiar with marketing

their products. The first session concluded with a break featuring an Ice Breaking activity presented by accounting students.



**Fig 4.** Ice Breaking

After a brief break, the next session covered Financial Material, specifically how to calculate COGS and determine the selling price. Production costs, a crucial part of COGS, include several elements: direct costs, indirect costs, and fixed costs (Hindmarch & Simpson, 1991). Production costs are categorized into raw material costs, direct labor costs, and factory overhead costs. Accurate cost classification is essential to determine production costs precisely. This session covered the concept of COGS and how to calculate it, explaining that COGS is crucial for setting a reasonable selling price to ensure optimal profits for MSMEs. By calculating COGS, entrepreneurs can assess whether they are generating a profit or incurring a loss. COGS includes all costs from the beginning to the end of the production process, along with additional operational expenses. Another critical component in the cost calculation is inventory, which affects the number of goods available for sale. The results from the cost calculation will help in determining the appropriate selling price for products or services, a key decision for any business (Hinterhuber, 2008). The policy for determining the selling price is tied to all aspects of the business, including its income levels. Detailed guidance is provided on how to establish the selling price. For example, if you aim for a 30% profit margin based on COGS, you will calculate the selling price by adding 30% of the COGS to the original COGS amount.



**Fig 5.** Finance Session

In addition to calculating COGS, financial reports are essential for understanding financial health, making informed decisions, and improving access to funding. Financial reports include three main components: the balance sheet, the profit and loss statement, and the cash flow statement. From the session material, calculating COGS is crucial for setting an appropriate selling price. By assessing COGS, entrepreneurs can establish a fair price for their products. It is also important to conduct market research and evaluate the product's value to ensure smooth business operations.





**Fig 6.** Culinary Session

In the post-test for the second session, 70% of participants responded appropriately, while 30% answered somewhat appropriately regarding how well the theme matched the material discussed. All participants expressed interest in the presented material. Of the participants, 30% understood the material very clearly, and 70% had a clear understanding. Additionally, 30% strongly agreed, and 70% agreed that the material was helpful in addressing their current issues. Key takeaways from the session included culinary knowledge, financial management, the importance of tracking money flow in trading, and how to start selling and calculate COGS. Participants suggested that hands-on, field-based instruction would be beneficial.



**Fig 7.** The Participants

After the Financial Material session ended, there was a one-hour lunch break. The next session covered Taxation, focusing on Taxation and SPT Reporting. It was explained that the DJP classifies businesses into four categories: micro, small, medium, and large. For MSME entities, tax reporting does not use Article 17 rates. For Annual SPT reporting, taxpayers should prepare their financial documents and other necessary files, complete the Annual SPT form on the website [www.pajak.go.id](http://www.pajak.go.id), and download the form. After filling in the required information, they should submit the Annual SPT on the same website, and they will receive confirmation of their submission from the DJP via email.

For the final session, UKRIDA teamed up with culinary sector expert Chef Adi Tumpuan, Corporate Chef at Astro, to discuss Operational Materials. The focus was on how entrepreneurs should infuse innovation and creativity into their products. Entrepreneurs need to think creatively to add unique value to their products, setting them apart from competitors. It's also crucial to ensure product quality by maintaining proper hygiene, labeling expiration dates, overseeing the production process, and packaging the products effectively. During this session, participants asked about the safe handling of frozen meat, specifically whether it's advisable to open the plastic wrap and wash the meat. Chef Adi advised against this method, explaining that it could lead to bacterial contamination from the water. Instead, he recommended soaking the meat in water while it remains wrapped in plastic to prevent contamination and preserve the quality of the meat.



**Fig 8.** Q & A Session

In the post-test for the fourth session, 70% of participants found the theme to be appropriate, while 30% considered it somewhat appropriate in relation to the material discussed. Regarding the level of interest, 70% found the material very engaging, and 30% were interested. Additionally, 70% of participants reported a very clear understanding of the material, while 30% found their understanding to be clear. During this session, participants gained insights into material storage and selection, packaging, and product production. Participants suggested that this session is highly beneficial for anyone looking to deepen their knowledge of the culinary business. Thus, the final session of the UKRIDA Community Service activities at GKI Pamulang concluded. Mrs. Fifi from GKI Pamulang delivered a thank-you speech and closing prayer to wrap up the event. Participants expressed that they were fortunate to receive valuable knowledge from the UKRIDA team and praised the high quality of the speakers. They were very satisfied with the insights gained about the culinary business. Participants also suggested future topics, including ingredients and product menus for sale, social relations between owners and customers, and online selling strategies. They recommended incorporating hands-on practice to better understand the theoretical concepts presented.

#### **IV. CONCLUSION**

The community service activity was successful, as evidenced by the achievement of its goals. Participants gained a broader understanding of the culinary business, were motivated to either start or further develop their culinary ventures, and learned how to calculate production costs, create simple financial reports, and navigate relevant tax regulations, particularly for MSMEs. Additionally, they acquired knowledge on effectively managing and operating a culinary business. Overall, the activity provided valuable insights and motivation for starting and growing culinary businesses, along with practical knowledge in entrepreneurship, marketing, and finance.

#### **V. ACKNOWLEDGMENTS**

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