

## **Analysis of Pricing Products Processing Used Goods Into Rupiah Worth Goods in Order To Advance The Economy of Pari Village**

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### **Abstract**

This research aims to find out and examine the cost of products that are processed from useless goods into goods of selling value. Product price analysis functions to determine the selling price of the product. The data used is primary data by conducting interviews and observing other secondary data regarding the cost of production of a product. The results of this research explain that with the capital of rags and several accompanying products, products that are no longer used can become goods that are suitable for sale and have a value in rupiah. The results of this research were developed into service in the city of Pari.

**Keywords:** Economic Development, Pari Village

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## Introduction

Indonesia is one of the largest waste emitting countries. Especially in North Sumatra. There are not many systems that manage existing waste. reported from <https://www.kompas.id/baca/nusantara/2023/01/24/kota-Medan-generates-2000-tons-of-garbage-every-day-most-of-which-hasn't-been-handled>. There is a lot of waste that has not been organized wisely. From this description, researchers are interested in researching the cost of goods that are not used as their use value. In Pari village there are no craftsmen who process waste into finished products. For this reason, researchers want to research the costs required to make a product. This research will produce price outcomes for unused products. The government has its own target in empowering MSMEs. The national entrepreneurship ratio target in the National Medium Term Development Plan (RPJMN) is to reach 3.9% and the growth of new entrepreneurs is 4% by 2024. In the virtual Leader, Executive, & Entrepreneur Program Industry & Business Institute of Management (IBIMA) event , Wednesday (5/5), Coordinating Minister for Economic Affairs Airlangga Hartarto reiterated President Joko Widodo's direction that 2021 will be a year full of opportunities, a year of national and global economic recovery. From these descriptions, researchers are interested in determining product prices for the management of goods that are not worth the Rupiah value. In this research, items that are not suitable for use include cloth– rags that become items that are no longer used/trash that will later be calculating the cost of production to become the selling price of an item. "Departing from the term from what is said to be money".

## Literature Review

Accounting can be broadly divided into two types, namely financial accounting and management accounting. Cost accounting is not a type of accounting itself but is separate from the two types, but is part of both.

The main activity of a trading company is selling products has been purchased by the company to consumers. Keep in mind, trading companies do not produce their own merchandise, so they only distribute merchandise. The distribution process is divided into two types, namely the direct distribution process (through intermediaries) and the indirect distribution process. There are 4 elements that are the basis for calculating cost accounting in trading companies, namely:

- a. Cash out is a cost incurred by the company.
- b. Incoming goods are goods purchased by the company for trading.
- c. Cash inflow is money obtained from the sale of merchandise by the company.
- d. Outgoing goods are all goods sold by the company.

If concluded, the accounting of this trading company is real take into account incoming and outgoing goods. Therefore, there are also other accounts that must also be taken into account and paid attention to. These accounts include: COGS account, sales account, purchase account, inventory account, marketing expense account, purchase discount account, discount or rebate account.

Thus, financial reports for service companies display data on the cost of services used by clients. This data is the information to determine the steps or decisions that will be taken by the company.

## Research Methodology

The method used in this research is a descriptive analysis approach using qualitative data. Qualitative data is data found in the field. observations regarding making a suma budget using data taken from the observation location.

1. Conduct interviews with craftsmen, village heads and discuss with the management study team regarding the determination of the fabrics used to make finished products in the form of doormats, tablecloths, etc.

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2. Group the items used in the manufacturing process and the costs used during the product manufacturing process
3. After determining the basic price, the researcher will determine the selling price of the product according to the market price provided
4. The product report is in the form of research conclusions that will be published in international journals, national proceedings and monographs regarding the calculation of product prices that have been completed.

## Results

Determining the price of processed products from used goods into goods worth rupiah. Taken from the theory of Basu Swastha and Irawan, "price is the amount of money (plus several products if possible) needed to get a number of combinations of products and services" And from the theory Price is very important for the economy, because prices play a very important role in the business and business being run . In other words, the price level set affects the turnover of goods sold. The quantity of goods sold influences the costs incurred in relation to procurement of goods for trading companies and production efficiency for manufacturing companies. So price influences income, so price influences business profits and the company's financial position.

Tjiptono revealed that price is used as an indicator of the benefits that consumers obtain from the goods and services received, this is closely related to the value that consumers obtain from the price. Value can be defined as the ratio between perceived benefits to price. In determining the price of products made by collecting cloth that is no longer used into used goods, determining the appropriate price is first to know how much it costs to make the goods. no longer used as goods that can be sold. In this research, the researcher added several costs according to the factors that must be taken into account when determining prices, both directly and indirectly: First, the researcher determines the price from factors which directly are the price of raw materials, production costs, marketing costs, government regulations, and other factors. and pricing. In this research, the researcher added several costs according to the factors that must be taken into account when determining prices, both directly and indirectly: First, the researcher determines the price from factors which directly are the price of raw materials, production costs, marketing costs, government regulations, and other factors. Secondly, factors that are indirect but closely related to price determination include, among others, the prices of similar products sold by sellers of other products.

With research in the city of Pari. Researchers try to analyze waste in the form of cloth that is no longer used. From the data obtained, much of the waste in the form of used cloth that is not used is immediately thrown away. These unused fabrics can be processed into items worth rupiah. Additional materials are reprocessed into items that can be used with additional materials in the form of cloth panels and several tools such as sewing machines and several threads and zippers. In the 2024 era, minimalist living has become a trend in everyday life. Processing used materials into goods that can be sold. Recycling Leftover Used Goods One way to apply the Go Green lifestyle to business activities is recycling.

Collect waste left over from activities such as unused clothes. Activities that manage waste well are part of efforts to care for and protect the earth from damage. This lifestyle also provides many benefits for life. From the data above, there needs to be management in managing waste in the form of rags and price calculations for processed products.

The following is a calculation of the materials needed to convert goods that are no longer used into rupiah values.

1. Collect unused clothes/fabrics
2. Buy stain cleaning fluid
3. Provide needles, panel fabric, thread and zippers
4. Organize the pattern that will be formed.
5. Make a pattern according to the amount of material

Tabel 1 Tools Price

| No | Keterangan                                | Harga     | Piece | Total             |
|----|---|-----------|-------|-------------------|
| 1  | Kain Flanel ukuran 50 cm x 50 cm / lembar | Rp.7.000  | 10    | Rp.70.000         |
| 2  | Jarum jahit                               | Rp.3000   | 5     | Rp.15.000         |
| 3  | Benang Polyester Warna bervariasi         | Rp. 1.500 | 10    | Rp.15.000         |
| 4  | Resleting                                 | Rp.3000   | 10    | Rp.30.000         |
|    | Pengait Resleting                         | Rp.1000   | 10    | Rp.10.000         |
| 5  | Meteran jahit                             | Rp 2000   | 1     | Rp.2000           |
| 6  | Cream pembersih noda/ jamur dll           | Rp 40.000 | 1     | Rp.40.000         |
|    | <b>Total</b>                              |           |       | <b>Rp 182.000</b> |

From the data above, we can see that the costs we incur from the data above are IDR 182,000. with a cost of IDR 182,000 it can be IDR 805,000 for the total cost, you can get more depending on the amount the crafter wants to sell, the labor costs are adjusted from the costs given by the head craftsman, depending on the crafter's desire to increase the price again if the price is within the budget below it can still be raised again. Because uniqueness becomes a trend to determine existing market prices.

In the future, the continuation of this research is:

1. There are containers available to provide space for collecting unused cloth items
2. There is an active manager from the village who controls the running of this activity
3. There are mentors in designing patterns, colors, to design goods that can be processed into goods that are worth selling
4. There is a mentor in determining the selling price
5. There is a mentor in creating digital marketing in promoting goods that are ready

From this research, the raw materials used are fabrics that are no longer used and made into items that are suitable for use. As science and media become more in-depth, providing inspiration to craftsmen, not only fabric, many other items that are not used will also become items that are worth selling. From the results of existing research. The people in the Pari city

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area are enthusiastic about taking part in making items that are no longer used into items that are suitable for use.

**Tabel 2.** Item

| No        | Keterangan        | harga     | kuantitas | total      |
|-----------|-------------------|-----------|-----------|------------|
| <b>1</b>  | Cell phone wallet | Rp.10.000 | 10        | Rp.100.000 |
| <b>2</b>  | Magic jar cover   | Rp.5.000  | 5         | Rp.25.000  |
| <b>3</b>  | Table mat         | Rp.15.000 | 4         | Rp.60.000  |
| <b>4</b>  | Cup mat           | Rp. 5.000 | 20        | Rp100.000  |
| <b>5</b>  | Totebag           | Rp.20.000 | 5         | Rp.100.000 |
| <b>6</b>  | Doll clothes      | Rp.5.000  | 10        | Rp.50.000  |
| <b>7</b>  | Placemats         | Rp. 7000  | 10        | Rp.70.000  |
| <b>8</b>  | Tissue holder     | Rp 8000   | 10        | Rp80.000   |
| <b>9</b>  | Pencil case       | Rp.7000   | 10        | Rp.70.000  |
| <b>10</b> | Pillowcase        | Rp.15.000 | 10        | Rp.150.000 |
|           | Total             |           |           | Rp.805.000 |

In improving the economy of a region. We can start by empowering the people in the area by first changing their mindset, then providing insight into how to use existing materials to convert them into monetary value. The better people's thinking patterns, understanding of skills, the more they can change society. This research aims to utilize existing goods and then process them into goods that can be sold and make a profit.

### Conclusion

The conclusion in this research is that what has been carried out has provided answers to the problems experienced by partners, namely that they are still not optimal in empowering unused goods into goods that are sold. The results of this research contain the determination of prices for goods produced that have a rupiah value. This research contains the management and determination of selling prices for used goods in the form of cloth which is processed into goods worth rupiah

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