

## **ASSISTANCE IN THE CALCULATION OF PRODUCTION COSTS AND PRODUCT QUALITY IMPROVEMENT IN KWT PUTRI MANGGAL**

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### **ABSTRACT**

This Community Service Activity has the objectives of: (1) providing an understanding of the importance of calculating production costs, (2) improving product quality with effective processing techniques to increase production of fried meatballs from catfish bones. The methods for implementing PkM activities are: (1) lectures, participants are given an understanding regarding the importance of calculating production costs for SMEs and improving product quality, (2) discussions, training participants are given the opportunity to discuss issues related to calculating production costs and product processing techniques at KWT Putri Mangga which they have faced so far. (3) the practice of the participants doing practical calculations of production costs in a simple way. As well as practicing effective and efficient processing techniques for making fried meatballs that can produce quality products, and (4) training participants, namely KWT Puti Manggal, are given regular assistance so that they are able to calculate production costs correctly and product processing techniques properly. The target audience chosen was the Putri Mangga Farmer Group (KWT), in Temanggal, Purwomartani, Kalasan, Sleman with a total of 25 peoples. The results of PkM activities are: (1) Community Service Activities can be carried out smoothly and well; (2) This mentoring activity succeeded in increasing participants' insights regarding the calculation of production costs to increase profits from the sale of fried catfish bone meatballs at KWT Putri Manggale; (3) Participants are motivated to improve production quality with effective processing techniques to increase the production of catfish bone fried meatballs.

*Kata Kunci: production costs, product quality, KWT, SMEs*