

## ASSESSING CRAFT VALUE: THE COST OF GOODS SOLD TRAINING FOR LOCAL BAMBOO CRAFTSMEN IN BANTUL

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### **Abstract.**

*This community service project aims to increase the desirability of the local bamboo craft industry in Wukirsari, Imogiri, Bantul, by improving craftsmen's understanding of management costs through a training program on calculating the cost of goods sold. Although bamboo crafts have high cultural and economic value, many craftsmen still rely on intermediaries to determine product prices, which often results in suboptimal profits. Using a participatory approach, in-depth interviews were conducted with local craftsmen to identify key challenges and training needs. The research findings showed that a lack of knowledge about the cost of goods sold resulted in limited pricing autonomy and reduced profit margins. The follow-up was a practical training on cost calculation, focusing on common products such as baskets and parcel containers. The expected outcome is to show increased awareness among craftsmen about the importance of tracking production costs and determining fair selling prices independently. This initiative highlights the importance of equipping local creative industries with basic financial literacy to strengthen their competitiveness and resilience in the local economy.*

**Keywords:** *Bamboo Crafts; Cost of Goods Local Economy; Pricing Strategy*

## I. INTRODUCTION

Bamboo crafts are one of the local cultural heritages that have high artistic, economic, and cultural values. In various regions in Indonesia, including the Special Region of Yogyakarta, bamboo crafts have long been an important part of people's lives, both as a source of income and as a form of expression of hereditary traditions. One of the bamboo craft centers that still survives today is in Wukirsari, Imogiri, Bantul, Special Region of Yogyakarta. Although not large in terms of the number of craftsmen, this community still exists to maintain local wisdom through woven bamboo products that have both function and aesthetic value.

There is an imbalance between the growth of the workforce and the availability of jobs which will lead to high unemployment (Ningsih & Indrajaya, 2015). In this context, the development of the creative economy sector based on local potential, such as bamboo craft activities in Wukirsari Village,

can be an alternative solution to absorb labor and reduce pressure due to the imbalance between the growth of the workforce and the availability of jobs. Bamboo craftsmen in Wukirsari Village currently number around 10 people and continue to grow to reach 45 people. The majority of them are elderly, who have been engaged in bamboo crafts for decades. They are the guardians of traditions and skills inherited from previous generations. However, there is beginning to be a regeneration movement with the emergence of several young craftsmen who show interest in continuing this business. This is a great potential for the sustainability of bamboo crafts in the area, although the challenges in maintaining and developing this business are also not easy. Based on the results of the study by Sasmita & Ayuningsasi (2017), it was stated that age had a negative and significant effect on the income of craftsmen in the bamboo craft industry in Belega Village, Gianyar Regency.

The products produced by bamboo craftsmen are quite diverse, including tambir, winnowing baskets, parcel containers, and bookshelves made from bamboo. These products have good quality and have been used by the community in various activities, both household and for certain events. However, in terms of marketing, craftsmen still face obstacles in expanding their market reach. Most of their products are still sold through collectors, so the selling price is often determined not by the craftsmen themselves, but by the market controlled by intermediaries.



Figure 1. Example of Bamboo Craft Production Results

Efforts to understand the economic value of their products have been made, such as training on the cost of goods sold. However, in practice, craftsmen have not fully implemented this concept to determine selling prices. When there are no direct orders from consumers, craftsmen tend to follow the prices set by collectors as standards. This causes the profit margin obtained to be suboptimal and sometimes not commensurate with the effort and time devoted to the production process. Libraeni. et al (2022) stated that correct calculations will produce the correct cost of goods sold, then the correct selling price can be determined to generate the expected profit in the future. Therefore, to optimize margins, further training is needed regarding the cost of goods sold.

## II. METHODS

This community service activity was carried out with a participatory approach that emphasized the active involvement of craftsmen as the main subjects in the process of identifying problems, mapping needs, and compiling solutions. The main method used in implementing this activity was a

participatory in-depth interview. This approach was chosen to obtain a more complete and contextual understanding of the dynamics faced by bamboo craftsmen, both in terms of production, business management, and marketing strategies.

The sustainability issue of many intangible cultural heritage (ICH) products stems from the shrinking core group of practitioners, which also occurs in bamboo weaving crafts (Sun & Liu, 2022). Participatory interviews were conducted directly with bamboo craftsmen spread across Cangkringan Village on Tuesday, May 20, 2025. Given the relatively small number of craftsmen, this approach allows the devotees to establish intensive communication and build closer relationships with each craftsman. Interviews not only focus on data collection, but also become a means of open dialogue, where craftsmen can convey their views, needs, and expectations regarding the development of the ongoing business.



Figure 2. Bamboo Craft Production Process

During the interview process, the devotees used a semi-structured interview guide that covered several main aspects, including:

1. Business profile and history of involvement as a bamboo craftsman, including family background, duration of being a craftsman, and changes felt over time.
2. Production process, starting from the selection of raw materials, manufacturing techniques, to the time needed to produce a particular product.
3. Marketing model used, including the role of collectors, forms of cooperation with direct buyers, and experience in marketing products through social media such as WhatsApp and Instagram.
4. Understanding of the cost of goods sold and how craftsmen determine the selling price of their products.
5. Challenges and opportunities felt, both in the context of craftsman regeneration, market access, and adaptation of digital technology.

Referring to the urgency of the identified problems, the service team determined the need for further training on calculating the cost of goods sold as an effort to increase the awareness of bamboo craftsmen in determining prices more rationally in order to optimize profit margins. The cost of goods sold is a fundamental concept in business management that functions as a basis for determining the selling price of a product rationally and fairly. For small business actors, including bamboo craftsmen in Wukirsari, understanding the cost of goods sold is very important to ensure the sustainability of their business. The cost of goods sold includes all costs incurred during the production process, from

raw materials, direct labor, to indirect costs such as equipment and operations. Without proper calculation of the cost of goods sold, craftsmen risk setting selling prices that are too low, so that the profits obtained are not commensurate with the effort and time devoted. Based on the results of research by Wulandari, et al (2015), it was stated that the price of raw materials and dummy product types had a significant effect on the added value of bamboo. However, the price of raw materials had a negative effect on the added value of bamboo in various types of bamboo craft products.

Determining the cost of production is necessary in order to have knowledge in managing costs (Putri & Feblidiyanti, 2021). The following is an example of calculating the cost of goods sold for bamboo crafts of the "parcel delivery container" type which is commonly made by craftsmen in Wukirsari, Imogiri, Bantul. This calculation is prepared with a realistic approach and can be applied directly by craftsmen, accompanied by an explanation of each component:

#### 1. Production Cost Components

The Cost of Goods Sold is calculated from two main components:

- a. Direct costs: Costs directly related to the production of one unit of product (e.g. raw materials and direct labor).
- b. Indirect costs: Supporting costs that are divided equally among each product (e.g. equipment, electricity, transportation).

#### 2. Calculation of the cost of goods sold for 1 Unit of "Parcel Delivery Container"

##### Direct Costs

Components	Amount (IDR)	Information
Bamboo (the main ingredient)	6.000	Bamboo cut to product size
Rattan/nylon rope (binding)	1.500	Per container
Small nails/duct tape/decorations	1.000	Aesthetic/functional complement
Labor (daily wages)	8.000	If 1 person makes 5 containers/day → 40.000 ÷ 5
Sub-total	16.500	

##### Indirect Cost

Components	Amount (IDR)	Information
Electricity cost	500	Proportion of household electricity production
Transportation costs (picking up materials)	1.000	Average transport calculation is divided into 10 units
Depreciation costs of work equipment	500	Tools such as knives, pliers, etc
Sub-total	2.000	

#### 3. The total cost of goods sold

The total cost of goods sold per unit = Direct Cost + Indirect Cost

The total cost of goods sold per unit = IDR 16.500 + IDR 2.000 = IDR 18.500

#### 4. Determining Selling Price (Markup)

To obtain a reasonable profit, craftsmen can set a profit margin of 40% of the cost of goods sold:

Selling Price = the cost of goods sold + (the cost of goods sold × 40%)  
 = IDR 18.500 + (18.500 × 0,4)  
 = IDR 25.900

This price is more rational and fair, compared to just following the price from the collector who might only give IDR 20.000 per unit, which means a very small profit margin or even a loss after taking into account hidden costs.

### III. RESULT AND DISCUSSION

Community service activities focused on increasing the capacity of bamboo craftsmen in Cangkringan, Imogiri, Bantul, were carried out on Tuesday, May 20, 2025. The community service recommended that this training be carried out as a follow-up to the initial findings obtained through participatory interviews, where it was identified that most craftsmen did not have an adequate understanding of calculating the cost of goods sold. As a result, determining the selling price of products still depends heavily on the price standards of collectors, which often do not reflect the real economic value of the production process. In fact, building a good business must be accompanied by adequate knowledge and skills so that the business can develop well (Andari & Wati, 2020).

Adequate knowledge of bamboo craftsmen will help business management run well, especially in financial management for business development (Aysah *et al.*, 2023). The training conducted can raise the theme "Calculating the cost of goods sold as a Basis for Determining the Selling Price of Bamboo Craft Products". The training material includes an understanding of the basic concept of the cost of goods sold, direct and indirect cost components, and calculation simulations based on commonly produced products, such as tampir, winnowing baskets, and parcel delivery containers. In implementing the training, the servants use a direct practice approach so that the material is easier to understand, considering that some participants are not yet familiar with basic accounting concepts.

Craft development projects play an important role in the process of advancing Indonesia's socio-economic situation at the local (community), regional, and national levels (Rahardiani, 2022). The results of the training are expected to show a positive response from the craftsmen. Participants are expected to demonstrate awareness in participating in the calculation simulation session, especially when they realize that the selling prices they have been applying so far often do not provide adequate profits. Some craftsmen even openly compare the results of the cost of goods sold calculations with the prices they receive from collectors, and begin to develop price adjustment strategies if there are direct orders from consumers.

In addition, discussions during training should reveal several important points that can be used as material for joint evaluation:

1. Limitations of cost recording: Many craftsmen are not yet accustomed to recording the costs of raw materials, labor, and other operational costs systematically. This is an obstacle in compiling an accurate cost of goods sold.
2. Awareness of product value: Training encourages artisans to better appreciate the time and energy they invest in the production process, so that awareness begins to emerge that they no longer leave pricing entirely to collectors.
3. Direct marketing opportunities: Some artisans have expressed interest in starting to offer their products directly to consumers via social media, leveraging new understandings of the cost of goods sold as a basis for fairer and more rational pricing.

Praswati *et al.* (2016) stated that the prospects of the bamboo industry are actually very promising, its use is no longer limited to handicrafts and small industries. Bamboo craft products are environmentally friendly, multi-functional, and profitable, have enormous potential if they are seriously considered by all stakeholders in the bamboo industry. It is hoped that this activity will also be a momentum to strengthen the regeneration of craftsmen. Young craftsmen who attended the training seemed more adaptive to new approaches and showed high interest. Overall, the training

conducted not only increased technical understanding of the cost of goods sold, but also triggered collective reflection among craftsmen about the importance of independence in determining prices. This is an important foundation for sustainable local economic empowerment, especially in maintaining the existence and sustainability of bamboo craft businesses in Cangkringan.

#### IV. CONCLUSION

The bamboo craft industry is included in the creative industry that provides intellectual property value derived from creativity based on cultural heritage, science, and technology (Nindiani *et al.*, 2022). Community service activities carried out in Wukirsari Village, Imogiri, Bantul, provide a real picture of the challenges faced by bamboo craftsmen in managing their businesses sustainably. Based on the results of participatory interviews and training conducted on May 20, 2025, it can be concluded that one of the fundamental problems faced by craftsmen is the low understanding of calculating the cost of goods sold. This has a direct impact on their dependence on collectors in determining the selling price of products, so that the profit margin obtained is not optimal.

It is expected that through the practical and applicable cost of goods sold training, craftsmen will begin to realize the importance of recording costs and evaluating selling prices independently. Participants from among young craftsmen, showed that there are positive opportunities to encourage the transformation of bamboo craft business management towards a more professional and competitive direction. Awareness of product value and the desire to reach consumers directly are important initial capital in strengthening the position of craftsmen in the market.

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