



Training on Coffee Preparation and Production Cost Calculation

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Abstract

As a manifestation of the implementation of the Tri Dharma of Higher Education, Batam Tourism Polytechnic carried out a Community Service (PKM) activity at SMK Swasta Al-Jabar, located in Bengkong Laut Sub-district, Bengkong District, Batam City. This activity involved training in coffee beverage preparation and production cost calculation, with the participation of lecturers and students who are competent in food and beverage management, particularly in the financial aspects of business operations. The primary goal of this training was to enhance students' knowledge and practical skills in beverage production and effective cost management. The training materials covered the selection of quality raw materials, calculation of production costs, pricing strategies, and profit analysis. Participants were also introduced to the concept of unit cost for contemporary beverages such as coffee. The training was conducted interactively through discussions, simulations, and the use of cost calculator tools. The results showed that students were able to understand and apply the fundamental concepts of beverage production and financial management independently. This program is expected to improve students' work readiness and foster their entrepreneurial spirit. Moreover, the activity reflects Batam Tourism Polytechnic's ongoing commitment to strengthening collaboration with educational institutions to develop competent, independent, and industry-ready young generations.

Keywords: *community service, coffee beverage, production cost, entrepreneurship, vocational education*

Introduction

Coffee has become an integral part of Indonesian society's lifestyle. It is no longer merely a morning stimulant, but has evolved into a social medium that fosters interaction among individuals. This development has encouraged the rapid growth of the coffee beverage industry, ranging from traditional coffee stalls to modern coffee shops offering a wide variety of uniquely flavored beverages. Indonesia, as one of the world's largest coffee producers, holds great potential for the development of coffee-based businesses. The diversity of local coffee varieties, such as Arabica and Robusta, presents opportunities for entrepreneurs to create unique and competitive products (Adithia & Jaya, 2021). In addition, the rising trend in coffee consumption reflects a broad and sustainable market for coffee products. In the midst of increasingly intense competition, business actors in the coffee beverage sector are required to have well-planned business strategies. One crucial aspect in starting and managing a coffee business is accurate and thorough cost calculation. Efficient cost management plays a significant role in determining the sustainability and





profitability of a business. Therefore, it is necessary to conduct an in-depth analysis of the cost components involved in the production and sales of coffee beverages.

A comprehensive understanding of production cost structures is essential for determining competitive selling prices and ensuring business sustainability. Entrepreneurs must be equipped with sound cost management knowledge in order to compete effectively. By understanding the cost structure and performing accurate calculations, business owners can determine appropriate selling prices, identify areas where cost efficiency is needed to improve profit margins, plan financial strategies for future business growth, and enhance competitiveness in a saturated market (Lubis et al., 2025). In addition to cost considerations, mastering a consistent and efficient coffee preparation process is also crucial. This process includes several key stages: selecting high-quality coffee beans, roasting, grinding, and brewing. Each of these stages requires careful attention to ensure that the resulting coffee meets desired taste standards. The following section presents the key cost components involved in a coffee beverage business (Syafuddin Rais et al., 2025).

Overview of the Partner Community

SMK Al-Jabar in Batam City, established in 1992 in the Bengkong District, is a vocational high school accredited with a 'B' rating and currently led by Mr. Deden Sirozuddin. For over three decades, the school has produced numerous successful alumni who have built careers in Batam and various regions across Indonesia. With its long-standing experience and commitment to quality education, SMK Al-Jabar remains a preferred choice for students aiming to enter the workforce immediately after graduation. The school offers industry-relevant vocational programs such as Machining Engineering, Automotive Light Vehicle Engineering (in collaboration with industry partners like Isuzu), Computer and Network Engineering (TKJ), and Audio Video Electronics Engineering. Each department is supported by adequate practical facilities and laboratories to enhance skills-based learning. In addition to academic education, SMK Al-Jabar actively promotes soft skills development through extracurricular activities such as futsal, silat, badminton, and sepak takraw, with students achieving accomplishments at the provincial level. The school also consistently implements character-building programs through social initiatives such as "Jumat Berkah" (Blessed Friday), where students are encouraged to share food with the surrounding community.

Currently, SMK Al-Jabar is accepting new student enrollment for the 2025/2026 academic year. With vocational programs tailored to the demands of the workforce and a





holistic educational approach, the school is committed to shaping a generation of competent, competitive, and socially responsible youth.



Figure 1. explain how to make a cup coffee



Figure 2. explain calculate cost a cup drink

Method of Community Service Implementation

To support the enhancement of students' competencies in food and beverage service, Batam Tourism Polytechnic organized a training program for students of SMK Al-Jabar Bengkong, Batam City. This activity is part of a community service program aimed at





equipping participants with practical skills and basic entrepreneurial knowledge, particularly related to beverage production cost calculation.

The training was conducted directly at SMK Al-Jabar and involved lecturers and students from the Food Service Management and Culinary Management study programs. The program lasted for two hours and was divided into two sessions: theoretical presentation and hands-on practice (Maldin et al., 2025). In the first session, the lecturers presented fundamental concepts of cost calculation and the importance of efficiency in beverage production (Mulyadi et al., 2025). The second session involved practical exercises, where students calculated costs and prepared beverages based on real-world culinary industry simulations. The implementation process began with coordination between the Batam Tourism Polytechnic team and the school. Key aspects of preparation included schedule adjustments, readiness of the venue, and the availability of equipment and materials. Assigned students served as trainers and moderators, helping ensure that the training ran interactively and effectively.

Supporting Factors and Challenges in Implementation

The success of this training was supported by several key factors. First, the strong collaboration between Batam Tourism Polytechnic and SMK Al-Jabar Bengkong enabled well-coordinated and thorough planning. Second, support from the leadership of both institutions facilitated the provision of funding, facilities, and the necessary human resources. Additionally, the practical and application-oriented delivery by competent lecturers helped students grasp the materials, even though most had no prior background in cost management (Ayu, 2021). Adequate facilities at SMK and the students' enthusiasm also contributed positively to the training process.

However, several challenges were encountered. Time constraints were the main issue during both the preparation and implementation phases. The limited number of trainers and equipment also restricted the range of materials that could be delivered effectively. Logistical issues such as material procurement and space arrangements required additional coordination to ensure smooth execution. Variations in students' understanding and motivation also posed challenges, requiring adjustments in the delivery method to ensure all participants could follow the program (Suryani et al., 2023). Despite these obstacles, the training produced significant positive impacts. Students not only gained new knowledge but also practical experience that could serve as a foundation for entering the workforce or starting their own business. Moving forward, evaluation results from this





activity can serve as the basis for designing more comprehensive and structured training programs to support SMK students' independence in the beverage sector.

Conclusion

The training on beverage production cost calculation held at SMK AI-Jabar Bengkong, Batam City, has opened up great opportunities for students to develop practical skills that are relevant to industry needs. This activity is the result of a synergy between Batam Tourism Polytechnic and the school, aimed at equipping students with managerial skills, particularly in cost management within the beverage sector. This training program has made a significant contribution to enhancing students' knowledge and skills, especially in preparing for self-employment or entering the workforce. The practical and easy-to-understand materials enabled participants to master the cost calculation process, from raw materials to determining the final selling price. This serves as a valuable foundation for increasing the readiness and competitiveness of vocational school graduates.

Recommendations

The following are several recommendations to improve the quality of future training:

1. Strengthening Institutional Collaboration

The collaboration between Batam Tourism Polytechnic and SMK AI-Jabar Bengkong must be continuously maintained and enhanced through regular meetings, focused discussions, and periodic evaluations. Intense and synergistic communication will support the sustainability of training implementation and encourage more adaptive program innovations that meet student needs.

2. Improving Instructor Capacity

Advanced training for lecturers and instructors involved is essential to ensure that they can deliver materials using more contextual and innovative approaches. This competency enhancement includes both technical aspects of cost calculation and beverage business management, ensuring the material is relevant to the real-world challenges students may face.

3. Utilizing Digital Technology

The use of information technology should be optimized to support the training process. Implementing e-learning platforms or digital learning applications can expand access to materials, facilitate interaction between instructors and participants, and improve evaluation efficiency. This approach also allows training to be more flexible and sustainable.

4. Regular Monitoring and Evaluation





A structured monitoring and evaluation system is required to comprehensively assess the training's effectiveness. This process can be supported by digital tools that allow real-time data collection, enabling the evaluation results to inform future program improvements. Routine evaluations also help ensure that the training provides real, positive impacts for the participants.

Regular monitoring and evaluation of the implementation and outcomes of the training program are crucial. With consistent evaluations, areas for improvement can be identified, and strategies can be adjusted to enhance the program's effectiveness and efficiency. Most importantly, this training serves as proof of Batam Tourism Polytechnic's commitment to producing competent graduates who are ready to contribute to the hospitality and restaurant industries. We believe that the training participants have gained invaluable knowledge and skills in the field of hospitality, which will support their future careers.

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