



EMPOWERING HOUSEWIFE MSMES THROUGH SUSTAINABLE HEALTHY FOOD BUSINESSES

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ARTICLE INFO

ABSTRACT

Article history:

Received: 16th June 2026

Accepted: 5th August 2026

Published: 10th August 2026

This community service initiative, conducted on May 30, 2026, at the Aula SDIT Ummul Quro, Depok, aimed to enhance the capacity of the Sehat Bugar Baitussalam Community (KSBB) members in developing sustainable healthy food businesses. Aligned with Sustainable Development Goals (SDGs) 1 (No Poverty) and 8 (Decent Work and Economic Growth), the program equipped 31 participating housewives with essential skills through participatory training. Implemented in three systematic stages, the training covered healthy food processing based on raw food concepts and fundamental MSME accounting. Quantitative evaluation using pre-test and post-test instruments showed an increase in participants' average scores from 85.95 to 86.87. Furthermore, 10 participants (32.26%) experienced an increase in their scores, while 41.94% maintained relatively stable scores. The outcomes indicate that integrating practical culinary education with foundational financial literacy can support participants' understanding of healthy food preparation and basic MSME financial management.

Keywords:

Community Empowerment, MSME, Healthy Food, Accounting Literacy, Sustainable Business

How to cite: Febriantina, S., Hardini, I., R., Rachmadania, R., F., Khairunnisa, H., Hermawan, S., Dwipanilih, R., Dynessa, D., D., Junod, R., A. (2026). Empowering Housewife MSMEs through Sustainable Healthy Food Businesses. *Jurnal Pemberdayaan Masyarakat Madani (JPMM)*. 10 (1). 85-97. <https://doi.org/10.21009/JPMM.010.1.06>

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INTRODUCTION

The rapid transformation in the urban lifestyles has given rise to the awakening of the mass consciousness of health and wellness. The population is becoming more conscious of their dieting, and is moving towards the ultra-processed foods towards the more natural, organic, and balanced-nutrition foods (Harvard T.H. Chan School of Public Health, n.d.). The healthy food businesses have been faced with giant market opportunities by the paradigm shift. Some of the products which have been seeing growing market potential are fruits, whole wheat sandwiches, overnight oats and cold- pressed juices due to the high recommendation of the consumption of fruits and vegetables to the prevention of noncommunicable diseases (World Health Organization, n.d.). However, not all grassroots communities have been able to capitalize these opportunities in the most appropriate manner like the Sehat Bugar Baitussalam Community (KSBB) in the Depok City.

The other location, highlighted by the local setting, is the necessity to empower the role of women in the economy and entrepreneurial opportunities in Depok. Depok has a labour participation rate of women of 46.83 or almost half of that of men of 78.90 as per the August 2024 National Labor Force Survey (Sakernas) of Depok Municipality Statistics Office. Under the sub-group of employed women, 87.49% participated in the service sector indicating the importance of service-based economic activities in the involvement of women in the local economy (BPS Kota Depok, 2025). The Depok City Government is also interested in developing women entrepreneurship since the city has initiated its 1,000 Women Entrepreneurs program. The 2024 municipal government (*Janji Kampanye Idris-Imam Pada Program WUB Dan Perempuan Pengusaha Kota Depok Tahun Ini Tuntas*, n.d.) reports that by 2024, the program is already in place and is incorporated in the training, business mentoring, licensing assistance, digital marketing, and access to business capital.

Additionally, due to the results of the Depok City Development Planning Agency (Baddeda), access to capital and the need to filter the products they sell and offer more specific mentoring depending on the willingness of the participants to begin with the business are one of the main problems that local entrepreneurs have to cope with (*Bappeda Depok: Program WUB Dan Perempuan Pengusaha Jadi Unggulan*, n.d.).

Such local conditions imply that in order to expand the entrepreneurial capacity of women, it is not sufficient to offer access to entrepreneurship opportunities but prepare it with relevant knowledge and skills, which could be applied into the everyday operation of the business.

The KSBB community mainly comprises of housewives who are keen in setting up home based culinary ventures. Although they were eager, the situational analysis indicated that a number of underlying problems were experienced by the community partners. To begin with, the complete knowledge about such notion as healthy food and the way in which raw food could be cooked is missing. Secondly, the partners

have little information about the choice of safe and nutritious food ingredients. Thirdly, it is extremely defined by the absence of accounting literacy and financial recording of business. Lastly, the participants struggle to calculate the cost of production and to determine the appropriate selling price and in this instance the losses are usually hidden. Financial literacy plays an important role in the sustainability of MSMEs, a key aspect of their long-term growth (Zaniarti et al., 2022).

The circumstances suggest that there is a discrepancy between the interest of the participants to establish home-based healthy food businesses and their present abilities to run such businesses by themselves. Although the community has an interest in the healthy food entrepreneurship, the people still need to have viable skills in preparing healthy food, calculating costs, setting prices and simple financial accounting in order to translate the interest into viable business practices. It is in the light of these challenges that this community service project was created in order to come up with viable solutions. The primary objective will be to empower the KSBB members through educating them on particular education on healthy food production and training on how to use the Cost of Goods Sold (COGS) practically and how to do simple bookkeeping. In fulfilling these objectives, the program directly contributes to the realization of the Sustainable Development Goals (SDGs) Goal 1 (No Poverty) and Goal 8 (Decent Work and Economic Growth) because of the creation of entrepreneurial skills resulting in the realization of a sustainable family income.

LITERATURE REVIEW

Community empowerment is a process that tries to maximize the degrees of autonomy, self-determination of people and communities in order that they may represent their interests in a responsible and self-determined way and make decisions on their mandate. The concept of empowerment when applied to Micro, Small and Medium Enterprises (MSMEs) can mean capacity building through knowledge transfer and skills and technical advice. The first steps to long-term economic independence are the development of women-based entrepreneurship programs, which is the method of empowering the local communities (Rahayu and Nugroho 2023). Moreover, community active communication and collaboration, with the participation of various generations, are essential in business development and knowledge exchange (Truly et al., 2023).

Moreover, sustainable healthy food and raw food highlight the fact that the food should be minimally processed, to preserve the greatest amount of nutritional value. Raw food diet is primarily made up of raw, whole and vegetarian food, and preferably organic foods (University of California, Los Angeles Health, n.d.). In order to turn this concept into a food-based business one will require some information on food safety, how to source ingredients and how to preserve them without the use of any chemical. In the

wake of the growing demands of consumers on the functional and health promoting foods, equipping MSMEs with the ability to produce these types of foods provides them with a competitive edge in the market in addition to supporting the general health promotion guidelines (World Health Organization, n.d.).

Financial literacy is one of the bottlenecks in development of MSMEs. MSMEs accounting may be considered to be bulky and burdensome yet it is vital to business sustainability. The profitability analysis and strategic pricing requires simple financial management like proper recording of daily transactions, personal and business finances and correct calculation of production costs (Cost of Goods Sold). The ability to obtain external finance and be sustainable in the long term is directly associated with financial management skills (Zaniarti et al., 2022).

MATERIAL AND METHOD

The training methodology employed in this community service event was participatory that entailed a lecture, interactive discussion, question and answer session and a structured evaluation. this was held on a Saturday, May 30, 2026, at the Aula SDIT Ummul Quro, Depok. The population to be targeted was 31 KSBB Depok housewives who are active members of the community.

The community service team acted as facilitators whose work entails the needs assessment, preparation and delivery of the training content, the facilitation of the practical exercises and discussions, as well as the pre-test and post-test evaluation. KSBB community leaders helped to organize the participants, prepared the venue, and the communication between the service team and the community members. The participants were also involved in the training process by attending the training sessions, contributing their experiences in businesses, and how they can record their financials and calculate COGS, questions and problems they have encountered in their home based businesses.

The implementation system was designed on three systematic steps: Planning, Training Implementation, and Evaluation. The initial stage, Planning, was devoted to the analysis of particular issues and lack of knowledge of the partners with the help of initial survey and deep interviews with community leaders. This move created an imperative to level up on the understanding of healthy food, the basics of business operations and financial literacy.

The second phase was the Training Implementation which included empowerment through educational training, practical exercises and participatory problem solving. The activities were geared towards improving the practical skills of the participants in management of home based healthy food business. The Healthy Food and Raw Food Education was the first activity, which presented the notion of healthy food and raw food, the choice of healthy and affordable ingredients, and possibilities of working out as home-based businesses and developing healthy food products. The participants also discussed the practical ideas to prepare healthy food with the use of minimally processed food.

The second activity MSME Accounting and Financial Management Training was aimed at enhancing financial literacy of the participants and their basic business management skills. The training involved segregation of household and business finances, recording of all the transactions on a daily basis, calculation of Cost of Goods Sold (COGS), finding of selling-price and approximating the profit-margin. These skills were practiced by participants with simplified financial-recording templates and case examples, based on healthy food products like fruit salads and overnight oats.

The empowerment exercises were also accompanied by interactive discussions and questions and answers sessions whereby the participants were discussing the problems they had experienced in their home-based businesses. The facilitators made contextual explanations and practical solutions according to the cases presented by the participants. Evaluation was the third step that used pre-test and post-test tools in the evaluation of the change in knowledge of the participants before the intervention and at the end of the intervention.

These assessments were carefully formulated to quantitatively determine how much of the theoretical understanding and practical knowledge of the participants had improved before and after the training.

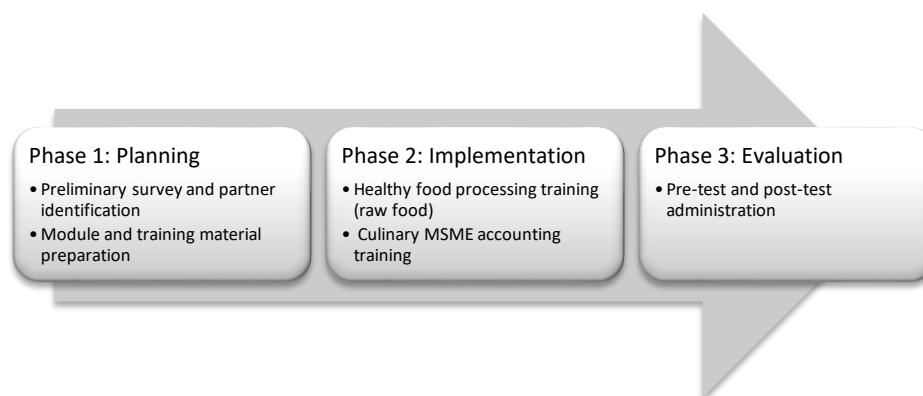


Figure 1. Flowchart of Community Service

Source: Authors (2026)

This is also a systematic visual plan to ensure that the intervention is not only theoretically correct but also in line with the very problems the KSBB community members have. The organizing team would have to plan out the steps so as to have a clear path to the empowerment objectives that should be achieved by the housewife entrepreneurs.

RESULT AND DISCUSSION

The empowerment program was achieved using two complementary training modules that covered the key needs that were identified in the planning phase: healthy food preparation and MSME financial

management. These activities were both presentation of instructions and practical tasks and interactive discussions so that the participants could be able to relate the materials with their operations at home based businesses. The participants were actively engaged in the sessions, particularly in the practical activities and the question-and-answer discussions.

Table 1. Empowerment Activities and Training Modules

Empowerment Activity	Training Module	Implementation	Key Contents
Healthy food education and preparation	Healthy Food and Raw Food Education	Explanation, discussion, and practical examples	Healthy food, raw food, ingredients, ultra-processed foods
Financial literacy and bookkeeping	MSME Accounting and Financial Management	Practical exercises using simplified ledger	Transaction recording, financial separation
Costing and pricing practice	MSME Accounting and Financial Management	Hands-on COGS calculation using food cases	COGS, selling price, profit margin
Participatory problem solving	Both modules	Q&A and discussion of participants' business cases	Business and financial challenges

Source: Authors (2026)

The theoretical underpinning of raw food and the application of this in a home kitchen were presented to participants. This session has revealed the dangerousness of the ultra-processed foods (Harvard T.H. Chan School of Public Health, n.d.) and the ability to make a healthy and tasty dish with ordinary, cheap food without going through extensive processing. The fresh ingredients could be turned into healthy and attractive food products that can be eaten at home or they could be utilized in business.

The second module dealt with the financial aspect after the culinary session. The trainers gave simplified and easy to use ledger templates that were specially created to suit micro-enterprises. The respondents participated in real-life activities that entailed calculating production costs of popular healthy food products that they could easily prepare, such as fruit salads and overnight oats. This practical exercise was crucial because the majority of the participants had been utilizing random market estimates in the past as opposed to empirical and precise computations in determining their prices and this has invariably contributed to hiding of losses.



Figure 2. Material Delivery during the Community Service

Source: Authors (2026)

The criticality of keeping separate financial records was also extensively discussed and this is one of the main and typical challenges facing home-based micro-enterprises. These empirical findings are consistent with scholarly findings that suggest that simplified financial recording and literacy are some of the determinants to the long-term survival and growth of MSMEs (Zaniarti et al., 2022). They have made the concepts of accounting relatable and easy to comprehend through the case studies which were founded on healthy food products. The sessions were done using visual aids, presentations and direct verbal explanation to effectively bridge the gap between abstract ideas like nutritional biochemistry of the raw foods and mathematical representation of the production costs and real life application by the housewives. This direct method of teaching was quite effective to maintain the audience to be on track and deliver the key messages.

In the process of the delivery of the materials, the interactive sessions have provoked the participants to give their experience, and the challenges they have faced in running their home businesses. The question-and-answer sessions revealed that majority of the participants used to pool house hold money and business capital and therefore believed that a business was profitable. The participants trained in the recording of hypothetical everyday transactions by using the simplified ledgers and practical tools which were offered by the team.



Figure 3. Community Service Activities

Source: Authors (2026)

Participants were actively involved with the speakers, with real-life situations brought forward, which involved home-based businesses. This participatory approach was not only a way of gaining a more personal and profound perception of the materials but also enabled the trainers to offer personalized and on-the-spot solutions to personal business challenges of the housewives, which aided in creating a highly collaborative learning process.

Table 2. Analysis of Changes Before and After Activity

Indicator	Before Activity	After Activity
Understanding of Raw Food	Low; limited to basic fruit/vegetable consumption.	High; able to identify various raw food preparation techniques.
Financial Separation	Business and personal finances were mixed.	Understood the critical need to separate financial accounts.
Pricing Strategy	Based on market guesses without calculating COGS.	Capable of calculating COGS and determining profit margins.

Source: Authors (2026)

Table 2 shows a detailed qualitative analysis of the conceptual and practical changes in the participants in the pre- and post-intervention period. The results show that the participants have changed their understanding and reported business practices after the intervention. As an illustration, the transition between personal and business money to the appreciation of disciplined separation of accounts is a pinpoint event in their entrepreneurship career. Furthermore, the move to non-random, market-guess pricing towards these market organized, mathematical COGS calculation directly allows these micro-entrepreneurs to make actual profit margins and survive to run their businesses in the long-run.

Although the implementation of the community service initiative was successful as it was implemented in the way that was planned as part of the operational plan, there were several salient structural and situational issues that existed in the implementation process. The major issue was the heterogeneity of levels of comprehension of the participants. The cognitive background of the involved housewives, particularly regarding the new MSME accounting course, was extremely skewed as the educational backgrounds of the participating housewives were extremely diverse, and their amounts of past business experience were misbalanced.

The time constraint also contributed to it as the one day program was not sufficient to provide time to deliver the materials in a comprehensive manner, discuss them interactively and implement simulations in real life. Moreover, the target population lacked the practice of formal business management in some of the cases, and, thus, there was a preliminary problem with the conceptualisation of abstract accounting

indicators, such as Cost of Goods Sold and identification of profit-margins. Finally, the specifics of single-event training program hampered the capability of the organization team to implement intensive and long-term post training mentoring and monitoring.

Trying to minimize these operational stumbling blocks and to promote knowledge transfer, the community service team designed and developed several corrective measures. The complex financial and nutritional courses have been redesigned into simplified and highly interactive learning units that transformed the academic technical jargon to everyday language and family situations. Interactive discussion and problem-solving session had adequate time slot as the participants will apply the training materials to the context of their special domestic situation and the facilitator will give special solutions.

Also, the group used the contextual practical case-studies in the accounting module through specific healthy food items like fruit salads and overnight oats to operationalize the mathematical formulations. To overcome the absence of sustained monitoring, participants were given physical and online access to the training modules, which would be sustainable practical resources to review after the intervention.

The workshop observations were employed to evaluate the implementation and learning outcomes of the program, pre-test and post-test were conducted to support the results. The observation during the workshop indicated that the participants showed a great involvement in the workshop through the attendance in discussions, accounting exercise and question and answer. The involvement in the discussion meetings was quite high, which was a direct demonstration of this proactive interest, as well as attendance in the accounting simulations and completion of the assessment tools were voluntary. The quantitative assessment of the developmental progress was carried out through the comparison of the pre-test and post-test scores given to 31 active participants.

The result of the evaluation revealed that the mean score of the participants had risen by 0.9 as compared to the pre-test (85.95) and post-test (86.87). Thus, an increase of 0.92 points or 1.07% was registered. Although the overwhelming percentage of the participants already had a fairly high level of understanding at the time at which the training session was implemented, the post-test results always demonstrated an increase in the level of understanding, once the participants went through a full range of activities.

Table 3. Evaluation Results of Pre-test and Post-test

Metric	Pre-test Score	Post-test Score	Improvement
Average Score	85.95	86.87	+0.92 points (1.07%)

Source: Authors (2026)

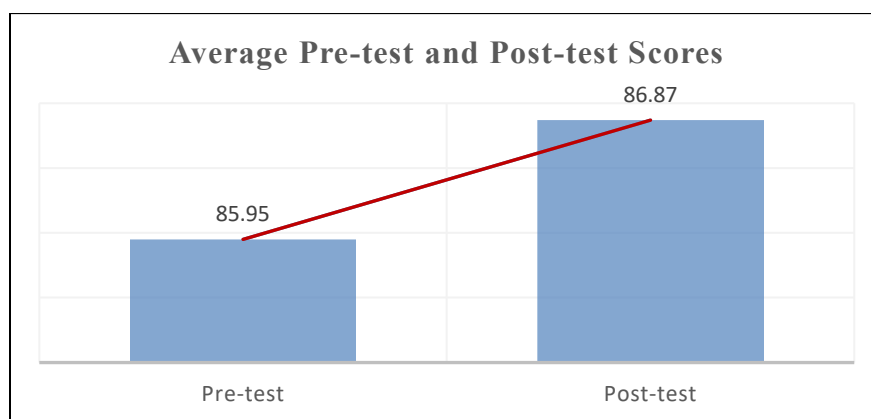


Figure 4. Chart Comparing Average Pre-test and Post-test Scores

Source: Authors (2026)

Comparing the pre-test and post-test results, it can be stated that the average score of 85.95 to 86.87 is slightly though steadily improved. Of paramount importance is to put this into context: the pre-test score was exceptionally high, which means that the target group already had fairly good knowledge on the preparation of basic food. The numerical change was quite small, which may be explained by an already high level of knowledge of the participants, and the brevity of the intervention. Nevertheless, post-test results indicate that the training might be able to retain, or possibly increase, the degree of comprehension of participants overall.

According to the analysis of the individual development trajectories, up to 10 participants (32.26%) increased their values in the test, 13 participants (41.94%) were rather stable in the test, and 3 participants (9.68%) got the highest scores in both the pre-test and the post-test. Meanwhile, 5 of the participants (16.13%) experienced the decrease of their tests.

Table 4. Participant Development

Development Status	Number of Participants	Percentage (%)
Experienced Score Increase	10	32.26%
Maintained Stable Score	13	41.94%
Achieved Maximum Score in Both Tests	3	9.68%
Experienced Score Decrease	5	16.13%

Source: Authors (2026)

The results at participant level give a more in-depth overview of the general change. Only one-tenth of the participants (32.26%) indicated an increase in their scores, and the other 13 participants (41.94%) had relatively steady scores. In both tests, three participants (9.68% or 5%) had maximum scores and five participants (16.13%) had a decline. The reduction in some of the participants implies that the training did not result in a consistent improvement among all the participants and perhaps a difference in previous

knowledge and acquaintance with the accounting concepts taught during the session.



Figure 5. Group Photo Session

The outcome of the assessment, however, shows that the training activities could maintain the already high level of knowledge among the participants and could increase the level of knowledge of a significant proportion of the participants on the topics of healthy food processing and MSME accounting.

CONCLUSION AND RECOMMENDATION

Community service project (Empowering MSME Capacity in the Housewife Community Based on Sustainable Healthy Food Business) has been undertaken successfully and completely in line with the set objectives. This project has significantly enhanced the socio-economic capacity of the members of the Sehat Bugar Baitussalam Community (KSBB) in Depok City, by enhancing their technical and financial control to run micro-business activities in processing healthy foods.

The empowerment program combined healthy food education and preparation with MSME financial literacy training, such as transaction recording, calculating COGS and selling-price determination. Practical exercises and participatory discussions were used to equip the participants with knowledge and basic skills that can be used in the management of home-based healthy food businesses. The participating housewives gained a holistic knowledge of healthy eating habits, use of natural ingredients, business opportunities in a healthy food market and streamlined and simplified financial accounting of the business through these modules.

The evaluation outcomes validate in a more empirical manner that the program could achieve its aim of upgrading the understanding of the participants. In addition to learning about health-conscious lifestyles, the participants acquired some core competencies needed to correctly compute the cost of production, determine the accuracy of the selling price based on empiricism, and do bookkeeping systematically.

Combining these community service interventions has had the capacity to address the short term structural needs of the partner community positively, increase the human resource capacity, as well as empower the family economically and also empower the potential of the community based sustainable MSMEs in terms of development.

Based on the general empirical measurements, as well as the operation reviews of this program, several strategic recommendations can be offered to ensure the program is sustainable in the long-term. Follow-up mentoring of further application of the simplified bookkeeping and calculations of the COGS tools presented in the course of the program should be prioritized in the future. Food packaging and the basic product development could also be discussed at a later training session, basing on the already existing healthy food products of its participants. Assessment may be done after a period of several months to see whether the participants continue using the practices of recording financial and pricing practices introduced.

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