

## Cost Volume Profit Analysis as a Profit Planning Tool at Buket Husnul

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### ABSTRACT

UMKM Buket Husnul is a business in the creative industry that sells products in the form of flower bouquets with various models. In its profit planning Buket Husnul does not yet have a planning tool, therefore this study discusses related to profit planning at UMKM Buket Husnul which utilizes Cost-Volume-Profit analysis as a tool to plan its profits. Cost-Volume-Profit analysis is a very good profit planning tool to help business people make decisions in order to optimize their business profits. In this study, researchers used a type of research with descriptive qualitative methods, based on data sources from interviews and direct observation in the field. The research results of the cost volume profit analysis that have been carried out are for the contribution margin of Rp43,125,000.00 with a contribution ratio of 52%. In order to reach the break-even point or Break-Event- Point the business owner must be able to sell a bouquet of 1,100 units with an income of Rp. 8,269,231.00 per quarter so that the business does not get a loss, with the maximum Margin of Safety that can only decrease by Rp. 74,230,769.00 with a ratio of 89.98% and the results of Operating-Leverage of 1.12 times operating profit.

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### INTRODUCTION

MSMEs (Micro, Small and Medium Enterprises) are an important sector that can be a driver of economic development in Indonesia, especially for people who have middle to lower income (Sumarni, 2020). Various types of new businesses have sprung up and of course this is also welcomed by the government because the existence of MSMEs can encourage economic growth in Indonesia (Agustini et al., 2024). With the rapid development of the progress of the business world today, competition between business actors is also getting tighter, thus business actors must have the right business planning strategy so that their businesses can compete (Kusumaningayu et al., 2024). To make a mature planning strategy, it must pay attention to sales and costs incurred in order to generate optimal profits (Azizah, 2023; Budiwibowo, 2012). In order for the profit generated to be optimal, business actors need to have profit planning (Simon et al., 2020; Sutjiawan & Petronila, 2021; Luntungan et al., 2021).

Profit planning according to Machfoedz & Mahmudi (2011) is a step that has been made by company managers in a certain period of time in order to achieve the desired profit target by a

company. Profit planning is expected to help business actors in identifying problems related to costs, volume, and profits. One of the appropriate tools that can be applied by business actors to plan their business profits is through the use of Cost-Volume-Profit Analysis (Kartika & Sunarka, 2019; Dahtiah et al., 2022).

Cost-Volume-Profit (CVP) is an innovative and strategic tool that can be used by business actors as the right tool for making accurate decisions for a business (Triana et al., 2020). Through cost-volume-profit (CVP) analysis, it can provide assistance for MSME business actors in making the desired profit planning (Sumarni, 2020; Hikmatullah et al., 2023). CVP has analytical tools that can assist in determining profits, namely; Break-Event-Point (BEP), Contribution Margin, Margin-of-Safety, and Degree-Of-Operating-Leverage.

Husnul Bouquet is a business in the creative industry that produces flower bouquets. The flower bouquet is made with several types of artificial flowers that are used and combined with paper, resulting in a beautiful flower arrangement. This business has been going on for 3 years, since 2020. Husnul Bouquet is located on Jalan Reformasi, Bansir Darat Village, Southeast Pontianak District, Pontianak City. The beginning of this business was established because Mrs. Mainah wanted to increase income to improve the family economy and it turned out that over time, it turned out that the bouquet business run by Mrs. Mainah was growing and generating quite a large profit. However, in running this business, Mrs. Mainah has never conducted a cost-volume-profit (CVP) analysis on her business profit planning, so that the profit results have not been maximized. Thus, the author is interested in making research related to the implementation of cost-volume-profit to plan profits in the Buket Husnul business. So that the author raises a title: "Cost Volume Profit Analysis as a Profit Planning Tool at Buket Husnul".

## **THEORETICAL FRAMEWORK**

### **Micro, Small and Medium Enterprises (MSMEs)**

MSMEs (Micro, Small and Medium Enterprises) are one of the most important sectors supporting future economic progress, because with the existence of MSMEs the lives of low-income people have greater potential to carry out productive economic activities (Sumarni, 2020; Supit et al., 2022; Perdana, 2021). According to Mustofa et al (2022) MSMEs (Micro, Small and Medium Enterprises) can help reduce the number of unemployed people in Indonesia by opening up job opportunities for the community, so that this can improve the economy of people in Indonesia.

### **Cost**

Costs are sacrifices of economic resources that have been consumed to achieve certain goals, namely income (Mulyadi, 2014: 8). The definition of cost or cost according to Bustami and Nurlela (2017: 7) is "Cost is a sacrifice of economic resources that is done or will be done and can be measured in units of money in order to achieve certain goals". Cost (cost) is the sacrifice of cash to produce the desired product and can provide benefits at this time or in the future for the business being run (Supit et al., 2022).

### **Profit Planning**

According to (Iswara et al., 2023) profit planning is a benchmark for the success of a business, and is one of the most important things supporting the smooth running of a business, because profit planning directly affects the performance of a business. In essence, profit planning is a plan in which there are procedures that the company must carry out to achieve its main goal, namely profit (Yanto, 2020; Rosianna et al., 2021).

### **Cost-Volume-Profit (CVP) Analysis**

Cost-Volume-Profit Analysis (CVP) contains three main components contained in a company's income statement/profit statement, namely cost, volume, and profit analysis. CVP is a tool that can help management to find out the relationship between selling prices, sales volume and costs to profits (Bemo & Neno, 2020; Perdana, 2021; Luntungan et al., 2021) By applying cost

volume profit (CVP) analysis, variable operating costs, sales volume and profit levels can be known in a relevant manner to generate short-term company profits (Agustini et al., 2024).

## RESEARCH METHOD

The type of research used in this research is a type of qualitative research using a field study approach. The data analysis method used in this research is descriptive with a case study approach, which describes the actual situation in accordance with field facts. The qualitative method is a research method that has the aim of gaining an understanding related to reality through an inductive thinking process (Agustini et al., 2024). The data analysis carried out is inductive in accordance with the facts of the research field and configured into a theory. By using qualitative research methods, researchers can identify the object under study properly. This research was conducted from April to May 2024.

In searching for data, the author conducted interviews directly with Mrs. Mainah as the owner of Buket Husnul. Researchers conducted observations and interviews related to business descriptions, business income and expenses, and profit planning conducted by Mrs. Mainah. Researchers use unstructured interview techniques, with the aim of being simpler, and easy for business people to understand. In addition to interviews, the authors also took photo documentation as a form of documentation of activities. The object of this research is the UMKM Buket Husnul which is located on Jalan Reformasi, Bansir Darat Village, Southeast Pontianak District, Pontianak City. The author analyzes the business by asking Mrs. Mainah whether the Buket Husnul business has ever used cost-volume-profit analysis as a tool for planning profits. To support the analysis of the case, it is necessary to use analysis tools, namely:

### Calculating Contribution Margin

The contribution margin ratio is the ratio of each sale available to cover fixed costs in order to continue to generate profits (Mowen et al., 2017). In other words, contribution margin is the difference left over to cover fixed costs in order to make a profit. Contribution margin can provide benefits to help identify products or services that have an impact on profits. The formula is as follows:

$$\text{Contribution Margin} = \text{Profit} - \text{Variable Cost}$$

Or

$$\text{Contribution Margin Ratio} = \frac{\text{Contribution Margin}}{\text{Sales Revenue}}$$

### Calculating Break Even Point

According to Afriansyah (2019) cost-volume-profit analysis is often equated with the break even point, even though the break even point is only one of the components contained in the cost-volume-profit analysis and is an important component. BEP or break-even point is the point where the result of revenue will be equal to the initial capital. The formula that can be used to calculate Break Even Point according to Halim and Bambang, (2009: 52-53) is:

$$\text{BEP(Rp)} = \frac{\text{Fixed Cost}}{\text{Contribution Margin Ratio}}$$

According to Kieso (2018: 519) this approach can use a ratio to determine the Break-even point (Rp) with the formula model:

$$\text{BEP(Unit)} = \frac{\text{BEP (Rp)}}{\text{Price per Unit}}$$

### Calculating Margin Of Safety

Margin Of Safety will state the amount by which the budgeted target or existing sales volume will exceed or be less than the break-even point (Fipiariny et al., 2023). According to (Bachruddin et al., 2022) Margin of Safety is a safe limit that interprets how much sales can fluctuate from a predetermined level without making the company lose money. The security margin formula according to Garrison (2012: 199) is as follows:

$$\text{MOS (Rp)} = \text{Total Sales} - \text{Break-even point Sales}$$

The margin of safety can also be calculated in percentage format by dividing the margin of safety by total sales. That is:

$$\text{MOS (\%)} = \frac{\text{MOS (Rp)}}{\text{Total Sales (Rp)}}$$

### Calculating Operating Leverage

Davis (2017:92) states that operating leverage is the use of fixed costs to extract a higher percentage of profit turnover as sales activity changes. Operating leverage acts as a multiplier. If operating leverage is high, then a small percentage increase in sales can create a much larger percentage increase in net operating income. According to Kinney (2011:399) operating leverage can be formulated as follows:

$$\text{DOL} = \frac{\text{Contribution Margin}}{\text{Net Profit}}$$

## RESULTS AND DISCUSSION

Buket Husnul is one of the MSMEs engaged in the creative industry that produces artificial flower bouquets. This business has been going on for 3 years, since 2020. Husnul Bouquet is located on Jalan Reformasi, Bansir Darat Village, Southeast Pontianak District, Pontianak City. The bouquet models sold at Buket Husnul are very diverse, from artificial flower bouquet, snack bouquet, money bouquet, balloon bouquet, and so on. The price per unit also varies, starting from the price of Rp. 35,000, up to hundreds of thousands, even the money muket model can even reach the price of millions of rupiah. The following is the cost data from UMKM Buket Husnul in 2024, January-April period:

**Table 1. Equipment**

No.	Item Name	Cost
1	Artificial flowers	Rp 1,500,000.00
2	Paper	Rp 500,000.00
3	Ribbon Rope	Rp 200,000.00
4	Wax glue	Rp 100,000.00
5	Styrofoam	Rp 300,000.00
6	Plastic money	Rp 100,000.00
7	Plastic bag	Rp 200,000.00
8	Double-sided tape	Rp 100,000.00
9	Masking tape	Rp 100,000.00
10	Fountain pen	Rp 30,000.00
<b>Total</b>		<b>Rp3,130,000.00</b>

**Table 2. Equipment**

No.	Item Name	Cost
1	Scissors	Rp 50,000.00
2	Cutter	Rp 35,000.00
3	Ruler	Rp 30,000.00
4	Glue gun	Rp 45,000.00
5	Cutting mat	Rp 85,000.00
<b>Total</b>		<b>Rp245,000.00</b>

**Table 3. Direct Labor**

No.	Period	Salary
1	January	Rp 1.000.000,00
2	March	Rp 1.000.000,00
3	April	Rp 1.000.000,00
4	May	Rp 1.000.000,00
<b>Total</b>		<b>Rp4.000.000,00</b>

**Table 4. Cost Usage Data**

No	Period	Total Cost
1	January	Rp10.000.000,00
2	February	Rp6.000.000,00
3	March	Rp7.000.000,00
4	April	Rp12.000.000,00
<b>Total</b>		<b>Rp35.000.000,00</b>

**Table 5. Cost Classification**

Full Costing :		
<b>Raw Material</b>		Rp35.000.000,00
Direct Labor :		
<b>Salary</b>		Rp4.000.000,00
Overhead Cost :		
<b>Equipment cost</b>	Rp245.000,00	
<b>Supplies cost</b>	Rp3.130.000,00	
<b>Electricity cost</b>	Rp1.000.000,00	
Total Full Cost		Rp4.375.000,00
Non-Production cost :		
<b>General and Adm Cost</b>	Rp300.000,00	
Total Non-Production Cost		Rp300.000,00
<b>Total</b>		<b>Rp43.675.000,00</b>

**Table 6. Cost Separation Data**

Cost	Fixed Cost	Variabel Cost	Total
Full Cost :			
Raw Material		Rp35.000.000,00	Rp35.000.000,00
Direct Labor :			
Salary	Rp4.000.000,00		
Overhead Cost:			Rp4.000.000,00
Equipment		Rp245.000,00	Rp245.000,00
Supplies		Rp3.130.000,00	Rp3.130.000,00
Electricity		Rp1.000.000,00	Rp1.000.000,00
Total Full Cost			
Non-Production Cost :			
General and Adm Cost	Rp300.000,00		Rp300.000,00
<b>Total</b>	<b>Rp4.300.000,00</b>	<b>Rp39.375.000,00</b>	<b>Rp43.675.000,00</b>

**Table 7. Cost Volume Profit Analysis**

Margin Kontribusi	
<b>Sales</b>	Rp82.500.000,00
Variabel cost :	
<b>Raw material cost</b>	Rp35.000.000,00
Overhead cost ;	
<b>Equipment cost</b>	Rp245.000,00
<b>Supplies cost</b>	Rp3.130.000,00
<b>Electricity cost</b>	Rp1.000.000,00
<b>Total Variabel Cost</b>	Rp39.375.000,00
<b>Contribution Margin</b>	<b>Rp43.125.000,00</b>
<b>Contribution Margin Ratio</b>	<b>52%</b>

**Table 8. Contribution Margin Ratio**

	Total	PerUnit
<b>Sales (1.100)</b>	Rp82.500.000,00	Rp75.000
<b>Variabel Cost</b>	Rp39.375.000,00	Rp35.750
<b>Contribution Margin</b>	<b>Rp43.125.000,00</b>	<b>Rp39.250</b>
<b>Fixed Cos</b>	Rp4.300.000,00	
<b>Net Profit</b>	<b>Rp38.825.000,00</b>	
<b>Margin Contribution Ratio</b>	<b>52%</b>	

The contribution margin ratio is one of the most important things in business, because the contribution margin ratio can be a consideration for making decisions in business, because with the contribution margin, the effect of total sales will be known. In 2024 UMKM Buket Husnul has a contribution margin of 52%.

**Break-Event-Pont (BEP)**

$$\begin{aligned}
 \text{BEP or break even point} &= \text{Fixed Cost} / \text{Contribution Margin Ratio} \\
 &= \text{Rp } 4,300,000.00 / 52\% \\
 &= \text{Rp } 8,269,231.00 \\
 \\ 
 \text{BEP (unit)} &= \text{BEP (Rp)} / \text{Selling Price} \\
 &= \text{Rp } 8,269,231.00 / \text{Rp } 75,000.00 \\
 &= 110 \text{ units}
 \end{aligned}$$

Based on the results of the break-even point calculation that has been done above, it can be seen that in order to reach the break-even point in sales, the owner of Husnul Bouquet must be able to sell bouquet products with an income of Rp. 8,269,231 or the equivalent of 110 bouquet units so that the business does not experience losses.

**Margi-Of-Safety (MOS)**

$$\begin{aligned}
 \text{Margin Of Safety} &= \text{Total Sales} - \text{Break-even Point Sales} \\
 &= \text{Rp } 82,500,000.00 - \text{Rp } 8,269,231.00 \\
 &= \text{Rp } 74,230,769.00 \\
 \\ 
 \text{Margin Of Safety Ratio} &= \text{MOS} / \text{Total Sales} \times 100\% \\
 &= \text{Rp } 74,230,769.00 / \text{Rp } 82,500,000.00 \times 100\% \\
 &= 89.98\%
 \end{aligned}$$

The calculation of the Margin of Safety provides benefits to provide certainty related to the maximum level of sales volume that has been planned to be the most down, so that the business being run does not suffer losses, the maximum decrease that can occur based on the calculations that have been made is Rp 74,230,769.00 with a ratio of 89.98%.

**Overating Laverage**

$$\begin{aligned}
 \text{Degree of Operating Laverage} &= \text{Contribution Margin} / \text{Net Profit} \\
 &= \text{Rp } 43,125,000.00 / \text{Rp } 38,435,000.00 \\
 &= 1.12
 \end{aligned}$$

The results of the calculation of Degree of Operating Leverage that have been done above show that the contribution margin is 1.12 times operating profit.

**CONCLUSION**

Based on in-depth research and interviews at UMKM Buket Husnul, it produces some information in the form of not having financial records that are in accordance with standards. Financial recording is still done simply by using a notebook, and what is recorded is only limited to the cost of expenses and income from sales and does not yet have a profit planning tool, so that the profit generated is not measurable. The results of the analysis that has been carried out by the author through Cost Volume Profit analysis at MSME Buket Husnul produce information that business owners in the next four months period to reach the break-even point must be able to sell 1,100 units of bouquet with revenue of Rp 8,269,231.00 so as not to experience losses. The ratio of the contribution margin is 52%, the Margin of Safety of the most maximum may fall by Rp 74,230,769.00 with a ratio of 89.98% and the results of Operating-Leverage of 1.12 times operating profit.

For the future, the Husnul Bouquet Business in its financial records is expected to record completely, in order to know income, expenses, and profits. So, it can make it easier for Mrs. Mainah as the business owner to know the profit of her business. Mrs. Mainah in planning her business profits is expected to consider using Cost Volume Profit analysis so that in the future she can find out how

much sales and revenue must be obtained to be able to reach the break-evenpoint or Break Event Point, in order to plan good and appropriate profits, in order to generate optimal profits.

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