COST VOLUME PROFIT ANALYSIS AS A PROFIT PLANNING TOOL AT BUKET HUSNUL

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ABSTRAK

UMKM Buket Husnul merupakan usaha dibidang industri kreatif yang menjual produk berupa buket bunga dengan berbagai model. Pada perencanaan labanya Buket Husnul belum memiliki alat perencanaan, oleh sebab itu penelitian ini membahas terkait dengan perencanaan laba pada UMKM Buket husnul yang memanfaatkan analisis Cost-Volume-Profit sebagai alat untuk merencanakan labanya. Analisis Cost-Volume-Profit merupakan alat perencanaan laba yang sangat baik untuk membantu para pelaku usaha dalam mengambil keputusan guna dapat mengoptimalkan laba usahanya. Pada penelitian ini, peneliti menggunakan jenis penelitian dengan metode kualitatif deskriptif, berdasarkan sumber data hasil dari wawancara dan observasi secara langsung di lapangan. Hasil penelitian dari analisis cost volume profit yang telah dilakukan yaitu untuk margin kontribusinya sebesar Rp43.125.000,00 dengan rasio kontribusinya sebesar 52%. Agar dapat mencapai titik impas atau Break-Event- Point pemilik usaha harus dapat menjual buket sebanyak 1.100 unit dengan pendapatan sebesar Rp 8.269.231,00 per caturwulan agar usaha usahanya tidak mendapatkan kerugian, dengan Margin of Safety yang paling maksimal hanya boleh turunn sebesar Rp 74.230.769,00 dengan rasio sebesar 89,98% serta hasil dari Operating-Leverage sebesar 1,12 kali laba operasi.

Kata kunci: Perencanaan Laba, Cost Volume Profit, UMKM

COST VOLUME PROFIT ANALYSIS AS A PROFIT PLANNING TOOL AT BUKET HUSNUL

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ABSTRACK

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.

Keywords: Profit Planning, Cost Volume Profit, MSMEs

COST VOLUME PROFIT ANALYSIS AS A PROFIT PLANNING TOOL AT BUKET HUSNUL

SUMMARY

1. Background

Micro, Small, and Medium Enterprises (MSMEs) play an important role in the Indonesian economy, especially for low-income communities. The presence of MSMEs provides opportunities for people to engage in productive economic activities, which can reduce unemployment and increase people's income. In addition, MSMEs also support sustainable economic growth in Indonesia. However, with the rapid development of the business world, competition in the market is getting tighter. For this reason, MSME business actors need to have careful business planning in order to compete and achieve optimal profits. One of the keys to achieving these goals is good cost management. The costs incurred in running a business must be controlled in order to generate optimal profits. To achieve optimal profits, business actors need to have careful profit planning. Profit planning is a step taken by company managers within a certain period of time to achieve the desired profit target.

Profit planning is important for the continuity of a business. With good profit planning, business actors can identify and overcome problems related to costs, production volumes, and profits to be achieved. One effective method to plan profit is through Cost-Volume-Profit (CVP) analysis. CVP helps businesses to understand the relationship between selling price, sales volume, costs, and profit. By using analytical tools such as Break-Even-Point (BEP), Contribution Margin, Margin of Safety, and Degree of Operating Leverage, MSME businesses can more easily plan and optimize their business profits.

One of the MSMEs that wants to optimize its business profits is Buket Husnul, a business engaged in the creative industry by producing flower bouquets using artificial flower materials combined with paper. This business

has been operating since 2020 and is located in Pontianak. Mrs. Mainah, as the owner of Buket Husnul, started this business with the aim of increasing family income. Over time, this business has grown and generated significant profits. Although this business has been operating for three years, Mrs. Mainah has never applied Cost-Volume-Profit (CVP) analysis in planning her business profits. This condition causes profit planning that is not optimal, so that the profit earned is not maximized due to the absence of structured planning related to the management of costs and profits generated.

The purpose of this study is to analyze the effect of using Cost-Volume-Profit (CVP) in planning profits at the Buket Husnul business. Hopefully, this research can provide insight for Buket Husnul and other MSME businesses in optimizing their profit planning using the CVP analysis tool to achieve maximum results.

2. Research Methods

This research uses a qualitative approach with a field study method as well as descriptive analysis and case studies to describe the initial conditions based on facts in the field. The main purpose of this research is to gain an in-depth understanding of the phenomenon under study through an inductive approach. Data collection techniques were carried out through unstructured interviews with Mrs.Mainah, the owner of Buket Husnul MSME, and observations related to business description, income, expenses and profit planning. The research was conducted from April to May 2024, with the research site located at Jalan Reformasi, Bansir Darat Village, Southeast Pontianak District. The analysis was conducted by applying cost-volume-profit analysis as a tool for profit planning in Buket Husnul.

3. Research Results

The results of the author's research and analysis show that Buket Husnul, an MSME operating in the creative industry sector since 2020, particularly in the production of artificial flower bouquets and various other bouquet products, has never used the cost-volume-profit (CVP) method to plan business profits. Buket Husnul has products with different bargain prices

starting from Rp 35,000.

In 2024, Buket Husnul will incur costs for equipment and facilities with total equipment costs of Rp 3,130,000.00 and facilities costs of Rp 245,000.00. For this reason, in order to analyse the financial performance, a cost-volume-profit (CVP) calculation is made to obtain the contribution margin ratio, break-even point (BEP), margin of safety (MOS) and degree of operating leverage (DOL). The contribution margin ratio found for this MSME is 52%. Based on the CVP calculation, the break-even point (BEP) is reached at a turnover of Rp 8,269,231 or equivalent to 110 units of product. The margin of safety calculation shows that the maximum decrease in sales volume that can be tolerated before the break-even point is reached is Rp 74,230,769.00, giving a margin of safety (MOS) of 89.98%. In addition, the Degree of Operating Leverage (DOL) calculation shows that every 1% increase in sales volume results in a 1.12 times increase in operating profit. Overall, the Cost-Volume-Profit (CVP) analysis conducted provides an in-depth insight into Buket Husnul's financial performance and business sustainability potential, as well as a clear picture of the business's ability to manage sales fluctuations.

4. Conclusions and Suggestions

Based on the results of research and in-depth interviews with the owner of UMKM, Buket Husnul, it was found that the financial records of this business are still simple and do not comply with applicable accounting standards. The financial records only record expenses and income from sales using manual notebooks, without any structured profit planning, so that the profit generated cannot be accurately measured. It is therefore recommended that Buket Husnul improve its financial record keeping system by comprehensively recording all aspects of income, expenses and profits. This will help the business owner, Mrs Mainah, to monitor financial performance and make more informed decisions. In addition, when planning profits, Mrs Mainah is advised to consider using cost-volume-profit analysis as a tool to determine the amount of sales and revenue needed to reach the break-even point (BEP)

in order to plan for more optimal and measurable profits. In this way, it is expected that UMKM Buket Husnul can achieve maximum profit in the future.

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BAB I
INTRODUCTION

1.1 Background

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-Laverage.

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**".

1.2 Problem Statement

1. How is profit planning done at UMKM Buket Husnul using Cost Volume Profit (CVP) analysis?

1.3 Problem Objective

1. To find out the profit planning of UMKM Buket Husnul using Cost-Volume-Profit (CVP) analysis.

1.4 Benefits of Research

1. For the author

   This research is the right place for writers to apply the knowledge gained by the author during lectures, especially the Cost-Volume-Profit (CVP) material.

2. Husnul Buket

   It is hoped that this research will help the owner of Buket Husnul to choose the right and appropriate strategy for planning future business profits.

3. For The General Reader

   The writing of this research is expected to be a means of information and increase the knowledge of readers, especially other MSME actors related to profit planning by applying the Cost-Volume-Profit (CVP) method.