Social Sciences Journal
Volume 2 Issue 1, 2025 (73-78)
ISSN (*online*) : 3047-7646
Homepage : https://jurnalunived.com/index.php/SOSJ
Doi : https://doi.org/10.37676/sosj

Analysis Of Profit Planning By Applying The CVP (Cost Volume Profit) Method In The Mommy Yummy Curup Fried Chicken Business

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Received [30-12- 2025] Revised [20-01- 2025] Accepted [23-01-2025]

Abstract. The research uses break-even analysis to determine the target profit that must be achieved. From the calculation at the break-even point, the BEP value for chicken geprek + rice was obtained as 162 units and in rupiah as Rp 1,615,324. This means that to reach a break-even point in sales in rupiah, the product of fried chicken with rice must achieve sales of Rp 1,615,324 or 162 units per month. Based on the calculations above, the BEP value for chicken geprek + rice + rice is obtained in units of 134 units and in rupiah amounting to Rp 2,534,288. This means that to reach a break-even point in sales in rupiah, it must be able to achieve sales of Rp 2,534,288 or 270 units per month. From the calculations above, the BEP value for ayam geprek is obtained as 204 units and Rp1,628,062. This means that to reach a break-even point in sales of Rp1,628,062, 204 units must be sold.

Keywords: *Analysis, Cost, Volume, Profit.*

INTRODUCTION

Cost-volume-profit analysis helps management focus on the goal of obtaining the best combination of various components that affect the company's profit level, such as product selling price, sales volume, and the costs incurred by the company. To create a good profit plan, a cost-volume-profit (CVP) analysis is necessary. Cost-volume-profit (CVP) analysis helps managers understand the relationship between cost volume and profit. This analysis is very useful for the business decision-making process in profit planning. This method uses analysis based on the variability of sales income and costs in relation to the volume of activities. one of the important elements of cost-volume-profit (cvp) analysis is break-even point analysis.Break-even point (bep) analysis is a technique used to determine the minimum sales required for a business to avoid losses, but also not yet achieve profits, in other words, the profit is zero. Break-even point (BEP) analysis is an effective tool in presenting management information for profit planning purposes, allowing managers to choose various activity plans that will contribute the most to achieving future profits.Profit-oriented companies must have good financial management in planning, controlling, and decision-making activities regarding profit acquisition from sales. Therefore, the management of Ayam Geprek Mommy Yummy needs to analyze the components of profit planning that are in accordance with the company's conditions.

LITERATURE REVIEW

Cost volume profit analysis is a useful tool for planning and decision-making because this analysis emphasizes the relationship between costs, sales volume, and price. Cost volume profit analysis also becomes a rational tool to identify the economic problems faced by the company and helps in finding the necessary plans. Cost-volume-profit analysis is a planning and control instrument that focuses on activity costs such as sales units, which are assumed to

correlate with changes in revenue, costs, and profits. To understand the concept of cost volume profit analysis, several expert opinions are presented as follows: According to Mulyadi (2010:78), cost volume profit (cvp) analysis is a technique to calculate the impact of changes in selling price, sales volume, and costs on profit to assist management in short-term profit planning. According to Blocher/Chen/Cokins/Lin (2019:387), cost volume profit (CVP) analysis is a method to analyze how operational and marketing decisions affect net income, based on an understanding of the relationship between variable costs, fixed costs, selling price per unit, and output level. According to Garrison (2018:36), the definition of cost volume profit (cvp) analysis is one of several tools that are very useful for managers in making decisions. This tool helps them understand the reciprocal relationship between cost, volume, and profit within the organization by focusing on the interaction among five elements: cost of goods sold, volume or activity level, variable cost per unit, total fixed cost, and product mix sold. Based on the definition of the cost-volume-profit analysis mentioned above, the author can conclude that cost-volume-profit (CVP) analysis is a very useful analytical method for managers in making operational and marketing decisions related to selling price, sales volume, costs, expenses, and profit. The definition of break-even point (BEP) proposed by several experts is as follows: According to Mowen and Hansen (2012:274), the Break Even Point (BEP) is the point where total revenue equals total costs or the point where profit equals zero.According to Kasmir (2013:333), the break-even analysis is a condition where the company operates without earning revenue (profit) and also does not incur losses. According to Supriyono (2011:332), break even or impas or pulang pokok is a condition of a company where the total amount of income is equal to the total amount of costs, or a condition of a company where the profit-loss is zero, the company does not earn a profit but also does not incur a loss. Based on the definition of break-even point (BEP) above as stated by the expert, the author can conclude that the break-even point (BEP) is a point where total revenue and total costs are equal, resulting in neither profit nor loss. Break Even Point (BEP) analysis explains a technique for studying the relationship between fixed costs, variable costs, profits, and sales volume.The definition of margin of safety proposed by several experts is as follows According to Amin Wijaja Tunggal (2014:553), the margin of safety is the total sales minus the sales at the break-even point, expressed in dollars or as a percentage of sales. According to L. M. Samryn (2012:181), the margin of safety is the excess of budgeted or realized sales above the break-even point. Based on the definition of margin of safety put forth by experts, margin of safety is a level of sales and break-even point that determines whether the company's condition is safe or in danger. In evaluating the risks in operating a business, managers can use several indicators. One of the most important indicators is the sales margin of safety. The margin of safety in sales is the excess of budgeted sales or the breakeven sales volume. With this, the company can determine how much sales can be reduced so that the company does not incur losses.

METHODS

This research uses a Quantitative Descriptive approach. According to Andi Prastowo (2011:223), there are three types of techniques for analyzing descriptive research data, namely data analysis with quantitative descriptive analysis techniques, qualitative descriptive analysis, and descriptive statistical analysis. The type of research used is quantitative descriptive research, which involves processing, collecting, simplifying, presenting, and analyzing data descriptively (in sentence form) and quantitatively (in numbers) to provide a clear picture of the problem being studied. Location and Time of Research The research will be conducted at Ayam Geprek Mommy Yummy Curup located in Talang Benih. As the research site to obtain various accurate data on costs and sales volume related to the title of this research. This research is estimated to take two months, from May to June 2024.The data analysis technique used in this

research is quantitative descriptive, which is a method used to analyze and describe research data so that it can be used to draw conclusions.

RESULTS

Based on the results of observations, observations, and interviews conducted at Ayam Geprek Mommy Yummy, data on production and operational costs were obtained. In the BEP calculation, the costs incurred by Ayam Geprek Mommy Yummy will be divided into two categories: variable costs and fixed costs, as follows.

Table .1 Variable Costs of Mommy Yummy's Ayam Geprek for the Period of July 2024

Explanation	**Ayam Geprek+Rice**	**Ayam Geprek +Rice+Rice**	**Ayam Geprek**
Raw Materials Costs	128.000	64.000	64.000
Factory Overhead Costs	96.000	62.000	18.000
Total/Day	**224.000**	**126.000**	**82.000**
Total 1 Month	**6.720.000**	**3.780.000**	**2.460.000**

Source : Mommy Yummy's Ayam Geprek 2024

Next, the operational costs incurred for Mommy Yummy's Geprek chicken are as follows.

Table .2 Operational Costs of Ayam Geprek Mommy Yummy for the Period of July 2024

Explanatiopn	**Amount**
Water Bill	Rp. 198.450
Total	

Source : Mommy Yummy's Ayam Geprek 2024

Next, the data on Total Sales and Selling Price per Portion for the period of July 2024 is presented.

Table .3 Total Sales and Selling Price per Portion of Ayam Geprek Mommy Yummy Period July 2024

Explanation	Selling Price	Amount	Income
Ayam Geprek	Rp. 8000	210	Rp. 1.680.000
Ayam Geprek + Rice	Rp. 10.000	540	Rp. 5.400.000
Ayam Geprek + Rice (Doubel)	Rp. 12.000	270	Rp. 3.240.000
Total Revenue/Day		1.020	Rp. 10.320.000

Source : Mommy Yummy's Ayam Geprek 2024

Reporting Research Results

Next, categorize the costs into fixed costs and variable costs as presented in table 4 below.

Table 4 Fixed Costs of Ayam Geprek Mommy Yummy for the Period of July 2024

Explanation	Amount
Water Bill	Rp. 198.450
Salary Expenses	Rp. 1.350.000
Total	Rp. 1.548.450

Source: Data Processing Results, 2024

After grouping the costs, the next step is to calculate the fixed and variable costs per unit. The calculation results are presented in the following table.

Table 5 Variable Cost per Unit of Ayam Geprek Mommy Yummy for the Period of July 2024

Explanation	Ayam Geprek+Rice (terjual 540 porsi)		Ayam Geprek +Rice+Rice (terjual 270 porsi)		Ayam Geprek (Sale 210 porsi)	
	Total	Porsi	Total	Porsi	Total	Porsi
Raw Materials Costs	128.000	237	64.000	237	64.000	305
Factory Overhead Costs	96.000	177	62.000	230	18.000	86
Total	6.720.000	414	3.780.000	467	2.460.000	391

Source: Data Processing Results, 2024

Based on the data presented in the table above, the break-even point (BEP) and margin of safety calculations are as follows:

Break-even Point Calculation

a. Break Even Point (BEP) In Sales

$$(Q) = \frac{FC\ BEP\ (Q)}{(S - VC)}$$

b. Break Even Point (BEP) In Rupiah

$$FC\ BEP\ (Rupiah) = \frac{FC}{1 - \frac{VC}{S}}$$

1) Ayam Geprek + Rice

$$(Q) = \frac{FC\ BEP\ (Q)}{(S - VC)}$$

$$= \frac{1.548.450}{(10.000-414)}$$

$$= \frac{1.548.450}{9.586}$$

$$= 162\ porsi$$

$$FC\ BEP\ (Rupiah) = \frac{FC}{1 - \frac{VC}{S}}$$

$$= \frac{1.548.450}{(1-414/10.000)}$$

$$= 1.615.324$$

2) Ayam Geprek + Rice+Rice

$$(Q) = \frac{FC\ BEP\ (Q)}{(S - VC)}$$

$$= \frac{1.548.450}{(12.000-467)}$$

$$= \frac{1.548.450}{11.533}$$
= 134 porsi

FC BEP (Rupiah) $= \frac{FC}{1-\frac{VC}{S}}$
$= \frac{1.548.450}{(1-467/12.000)}$
= 2.534.288

3) Ayam Geprek

$(Q) = \frac{FC\ BEP\ (Q)}{(S - VC)}$
$= \frac{1.548.450}{(8.000-391)}$
$= \frac{1.548.450}{7.609}$
= 204 porsi

FC BEP (Rupiah) $= \frac{FC}{1-\frac{VC}{S}}$
$= \frac{1.548.450}{(1-391/8.000)}$
= 1.628.062

DISCUSSION

From the calculation at the result point, the BEP value for chicken geprek + rice is obtained as 162 units and in rupiah as Rp. 1,615,324. This means that to reach a break-even point in sales in rupiah, the product of fried chicken with rice must achieve sales of Rp 1,615,324 or 162 units per month. Based on the calculations above, the BEP value for chicken geprek + rice + rice is obtained in units of 134 units and in rupiah amounting to Rp 2,534,288. This means that to reach a break-even point in sales in rupiah, it must be able to achieve sales of Rp 2,534,288 or 270 units per month. From the calculations above, the BEP value for ayam geprek is obtained as 204 units and Rp1,628,062. This means that to reach a break-even point in sales of Rp1,628,062, 204 units must be sold.

CONCLUSION

An entrepreneur has a primary goal in running their business, which is to achieve a lot of profit or gain. In addition to obtaining more profit from sales, there are certainly phases when the profit rises and falls. If there is a decrease in profit or earnings, an entrepreneur can change the pattern of running their business so that profits or earnings can stabilize again and not incur excessive losses.Profit planning requires a tool in the form of cost-volume-profit analysis. One of the techniques for cost-volume-profit analysis is the Break Even Point analysis. Break Even Point (BEP) analysis is a method or technique used by business operators to determine the level of sales volume and production volume so that their business does not incur losses or fail to make a profit.

LIMITATION

The research only uses Break Even Point analysis to determine the target profit that must be achieved, either in units or rupiah. Other factors that could potentially affect sales were not measured in the study due to the limitations of the data that could be obtained.

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