The Role Of CVP In Profit Planning In Jakatarub Noodle Dumpling In Arosbaya

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Abstract

Cost Volume Profit is needed to help the owner in planning and decision making to determine optimal profit. This research aims to analyze the break-even point and profit planning in the Jakatarub Noodle Dumpling Micro, Small and Medium Enterprises (MSMEs) in Arosbaya Bangkalan Madura. Data collection uses primary data obtained from direct interviews with the owner. This research method is descriptive with a qualitative approach. The data obtained was analyzed using break even point analysis and margin of safety analysis. The results of this research show that the break-even point for 2022 is IDR 5,566,379. for 2023 the company plans a profit of IDR 500,000,000, so the company must be able to sell 70,136 portions of its product or IDR 701,363,763.

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Introduction

A business is a company or organization founded by an individual or group of individuals for the purpose of making a profit. According to Olagunju (2008), a business is an organization that produces goods or services that satisfy customers. Micro, small, medium and large businesses exist in Indonesia. Small businesses are defined differently in different countries and industries The current sources of competitive advantage are innovation and creativity (Safrizal, 2023). Each country develops its own definition based on the projected role of small businesses in the country's growth. Definitions evolve over time in response to changes in prices, technology, and other factors. Small and Medium Enterprises (SMEs) are synonymous with small companies. In industrialized countries, SMEs are sometimes referred to as small businesses.

In many developed and developing countries, the development of strong and successful small-scale industries is seen as the best approach to improving

the socio-economic position of society. focus on technologies that enable MCS to be implemented in smart cities, such as task management, data collection, incentive systems, monitoring, and cost-saving tools (Wildan et. all, 2023). There are many great examples of government efforts focused on supporting and sustaining entrepreneurial growth in the small-scale sector (Adejumo, 2001). Usually, the main goal is to minimize underdevelopment. Another fundamental reason is the desire to foster an entrepreneurial culture, help disadvantaged groups in society, develop alternative stagnant economic sectors, reduce national dependence on imported goods, increase rural transformation, diversify the economy, and eradicate poverty.

The ultimate goal of almost all commercial ventures is to maximize profits. The level of production (i.e. volume of output) is a determining element that has an impact on profit generation High Quality of Service and client-based communication with AI-enabled services is determined by Quality of Experience (QoE) (Padmapriya et. all, 2022). Cost-volume-profit (CVP) analysis investigates the relationship between costs and profits in relation to a company's volume to optimize revenue. Changes in production levels can occur due to various reasons, including competition, entry of new goods, trade depression or boom, increased demand for products, inadequate resources, changes in product selling prices, and so on. In such circumstances, management should investigate the impact of changes in production levels on revenue. In this case, various strategies can be used to assist management. Cost-volume-profit analysis is one such method.

The phrase cost volume profit analysis can be used in a limited and broad sense.Human Activity Recognition has been researched for the past few years (Victoria et. all, 2022). In short, this research is concerned with determining the "crisis point" (i.e. break-even point), that is, the level of activity at which total costs equal total sales. In other words, it helps in determining the amount of productivity that destroys costs and revenues equally. Previous research found that CSR can increase company value (Tarjo et. all, 2022). When used broadly, it refers to the analysis of systems that calculate income, expenses, and sales values at various levels of output. Cost-volume-profit analysis determines the relationship between costs, volume and profit.

Additionally, one of the important questions to ask when launching a company is “how much do we need to sell to break even?” The term “break even” refers to paying all expenses without making a profit. The term “cost-volume-profit analysis” refers to this form of analysis. Many choices, including product line selection, product pricing, marketing strategies, and use of productive facilities, depend on cost-volume-profit (CVP) analysis. International trade is one of the efforts to increase economic growth and development (Priyadi et. all, 2022). This study is a technique to show the relationship between various parts of profit planning, and if implemented correctly, it will enable organizations to satisfy industry and business stakeholders. The purpose of this research is to examine cost volume profit as a management tool in decision making.

This research will help small business managers and other professionals understand how to make better managerial decisions using Cost Volume Profit analysis. This research is also useful for lecturers and students who want to conduct further research regarding CVP analysis. This research examines the use of cost volume profit (CVP) analysis as a decision making tool in small businesses in general, with a focus on the Jakatarub Noodle Dumpling industry in particular.

Cost-Volume-Profit Analysis

Cost-volume-profit analysis is one method that managers might use in making

decisions (Garrison, 2018:36). CVP means that managers must be able to determine the desired profit and focus on something that is relevant to achieving that target, such as the known profit and loss statement value to find something that is not yet known, namely the sales volume required to achieve a certain profit. Mulyadi (2015:78) defines cost-volume-profit analysis as a strategy for assessing the effect of changes in selling prices, costs and sales volume on profits to assist management in short-term profit planning. The management accountant's most strategic and adaptable tool to assist managers in making informed business decisions, such as break-even or break-even, is profit-volume cost.

The basic assumption of CVP is that all expenses are divided into variable costs and fixed costs, with total variable costs changing proportionally to changes in volume and total fixed costs being constant. This research has the benefit of influencing changes in costs (including fixed and variable costs), sales volume and price, where the interrelationship of these three components can influence profitability.

Contribution Margin

Contribution margin is an important term in CVP research. According to Garisson et al. (2014; 209), contribution margin is the difference between sales revenue and variable expenses. The difference between total revenue from sales and total variable costs is the contribution margin. Contribution margin is used to calculate remaining income after deducting variable costs, which can then be used to cover fixed expenses and generate net profit.

According to Winarko et all (2017) and Murthosiyah et all (2015) contribution margin can be calculated using the following formula:

Contribution Margin = Sales – Variabel Cost

CM Ratio = Total CM/Total Sales

Companies that understand contribution margins will be able to determine more effective pricing, production planning and sales strategies to achieve profit goals.

Definition of Cost (Cost)

Costs are objects that are recorded, classified and presented by cost accounting (Yuni and Fionasari (2021)). Cost, as defined by Hongren, Charles T., et al. (2005) in Palupi and Elis (2021), there are resources that are given up or wasted to achieve certain goals. Costs can also be defined as money spent (paid) to receive benefits (in the form of income) from a good or service now or in the future. Therefore, costs can be determined as the value invested and the precision required to obtain benefits and achieve the set goals.

Cost Classification

Cost classification is the activity of grouping costs. Managers use to group these costs for various purposes. Managers can forecast revenues and estimate expenses in sales and changes in production volume by understanding how costs behave. Costs are grouped into three, namely:

a. Fixed Costs (Fixed costs)

   Fixed costs are costs that are fixed in amount, do not change according to the size of the production volume, and remain constant even though the production process has not been completed. Fixed costs that arise in the same amount regardless of changes in output must be incurred within a certain period of time. Rental costs, fixed salaries and labor costs, depreciation costs (buildings, machines, cars and other fixed assets),

insurance costs, taxes and other costs whose amounts do not vary with sales volume are examples of fixed costs.

b. Variabel Cost
Variable costs are costs that vary according to production volume. These costs increase proportionally to the amount of output produced. Raw material costs and direct labor costs are examples of variable costs.

c. Semivariabel Cost
Costs that include fixed and variable components. Fixed cost elements are the minimum costs for providing services, while variable cost elements are part of semi-variable costs that are influenced by variations in the volume of activity.

Break Even Points (Break Even Point)

Break even point is the moment when the company's profit is equal to zero. The amount of income is equal to the amount of costs (total costs) at the break-even point. As a result, the company does not see profit or loss (balance).

Break Even Points Analysis

Companies can use break even point analysis tools to determine profit level planning. This approach is used to find the point (in units or rupiah) where there is a relationship between total revenue, total costs and total company profits at different output levels. Break even point analysis is carried out based on two types, namely BEP in Units and BEP in Rupiah. (Javanica; Nadhiroh et al., 2022)

1. BEP in product units

$$\textbf{BEP Units} = \frac{\textbf{FC}}{\textbf{P} - \textbf{AVC}}$$

2. BEP in rupiah

$$\textbf{BEP Rp} = \frac{\textbf{FC}}{\textbf{1} - \textbf{AVC/P}}$$

Where,

$$\textbf{AVC} = \frac{\textbf{VC}}{\textbf{Units Sold}}$$

Profit Target Analysis (Profit Planning)

CVP analysis determines how many units must be sold to achieve a certain profit goal. Profit targets can be easily determined using the operating profit and contribution margin approach. Target profit analysis can be done in two ways:

1. Cost Volume Profit Equation

Sales = Variabel load + Fixed load + Profit

2. Contribution Margin Approach

Sales units to achieve (Q) =
Fixed cost + Profit target / Contribution margin per unit

Apart from that, the profit target can also be calculated using the profit

Operating profit = (Selling price per unit x Number of units sold) – (Variabel cost per unit x

Number of units sold) - Total fixed cost

and loss report as follows:

Margin Of Safety

The margin of safety is the number of goods that are expected to be sold in excess of the break-even volume. Safety margin is the difference between planned sales and break-even sales according to Riyanto B. (2001:366). The lower the MOS, the more careful management must be in monitoring sales and controlling expenses to avoid net losses. The following is the formula for determining the margin of safety:

$$\mathbf{MOS = Revenue\ Target - BEP}$$

Or

$$\mathbf{MOS = \frac{Sales\ Target - BEP\ Sales}{Sales\ Target}\ x\ 100\%}$$

RESEARCH METHODS

This research method is descriptive with a qualitative approach. Descriptive analysis is a problem solving strategy that describes, describes, compares data or conditions, and describes and explains research findings so that conclusions can be drawn. Perdana, Muhammad Frasha Candra, and others (2021). The purpose of qualitative analysis is to validate and confirm the findings (Lambajang, Amelia AA, 2013). This research uses direct interview techniques with the owner in the form of questions and answers. Interviews are used as a data collection approach when researchers want to conduct preliminary research to identify topics to be explored, and when researchers want to study further with more in-depth answers and a limited number of respondents (Sugiyono, 2017). Researchers obtained sales data, fixed cost data, variable costs and selling prices through direct interviews.

RESULT

Cost Analysis

a. Fixed cost analysis

Fixed costs are costs that are fixed in amount and do not change according to production or sales volume. The fixed cost components of the Jakatarub Noodle Dumpling business consist of taxes, rent and electricity. The fixed costs incurred by Jakatarub Noodle Dumpling business in 2022 can be seen from the following table:

Table 1.1 Fixed cost data jakatarub noodle dumpling businness, 2022

Information	Price
Rent	2,000,000/year
Tax	800,000/year
Electricity and water	1,200,000/year
Total	4,000,000

Source: Jakatarub Noodle Dumpling Businness, 2023 (data processed)

b. Variabel cost analysis

Variable costs are costs whose magnitude follows the volume of production. Variable costs in the Pangsit Mie Jakatarub business consist of raw materials; wheat flour, eggs, water, chicken, lettuce, dumpling skins, and cucumber. The average sales of the Jakatarub Noodle Dumpling business per day is 220 portions. To produce 220 portions, the following is a breakdown of the raw materials needed.

Table 1.2 Variabel cost data jakatarub noodle dumpling businness, 2022

Information	**Quantity**	**Price**	**Total**
Flour	8 Kg	15,000/kg	120,000
Egg	0.75 Kg	18,000	18,000
Chicken	6 Kg	33,000/kg	198,000
Lettuce	1 Kg	25,000/kg	25,000
Dumpling skin	2 Packs	9,000/pack	18,000
Cucumber	1 Kg	10,000/kg	10,000
Labor wages (2 waiters + 1 chef)	3 people	Rp. 50,000, waiter IDR 130,000, chef	230,000
Total			619,000

Source: Jakatarub Noodle Dumpling Business, 2023 (data processed)

Acceptance Analysis

Business revenue is influenced by two components, namely the number of products produced and the selling price of each product. The amount of revenue is obtained by multiplying the number of units sold (Q) by the selling price (P) (Firdaus, 2012). Revenue from the Jakatarub Noodle Dumpling business can be seen in the following table.

Table 1.3 Acceptance jakatarub noodle dumpling businness

Year	Price (Rp)	Amount (Portion)	Reception
2021	10,000	31,200	IDR 312,000,000
2022	10,000	68,640	IDR 686,400,000

Source: Jakatarub Noodle Dumpling Business, 2023 (data processed)

Break Event Poin Analysis

Break even point or BEP is a condition where a company in its business does not make a profit or suffers a loss (Marbun and Arifulsyah, 2021). The break even point composition data consists of total revenue, fixed costs and variable costs. The following is the BEP analysis calculation for 2022 in the Jakatarub Noodle Dumpling business:

Table 1.4 Break even point calculation

$$\text{BEP (Units)} = \frac{FC}{P - AVC} \qquad \text{BEP (Rp)} = \frac{FC}{1 - \frac{AVC}{P}}$$

$$= \frac{4.000.000}{10.000 - \frac{193.128.000}{(\ 68.640\ )}} \qquad = \frac{4.000.000}{1 - \frac{2.814}{(10.000}}$$

$$= \frac{4.000.000}{10.000 - 2.814} \qquad = \frac{4.000.000}{1 - 0{,}2814}$$

$$= \frac{4.000.000}{7.186} \qquad = \frac{4.000.000}{0{,}7186}$$

= 577 servings = IDR 5,566,379

Formulating an income statement based on 577 portions of Jakartaarub noodles sold :

Sales (577 x 10,000)	……	IDR 5,570,000
Variable costs (577 x 2,814)	……	1,567,398
Contribution margin	……	4,002,602
Fixed cost	……	(4,000,000)
Operating profit	……	Rp. 2,602

Profit Planning Analysis (Profit target)

The basis for this planning is a 2022 analysis which is followed by determining the desired profit in 2023. The Jakatarub Noodle Dumpling Business targets a profit of IDR 500,000,000 for 2023.

Net profit in 2022:IDR 489,272,000 Expected profit in 2023 :IDR 500,000,000

Once the desired profit is known, the following sales levels must be achieved so that the company can achieve the planned profit.
Q = Fixed costs + profit target/ Contribution margin per unit
Q = (IDR 4,000,000 + IDR 500,000,000)
/(Rp 10.000-Rp 2.814) Q = 504,000,000
/7,186
Q = 70,136 portions

If sales planning is calculated in rupiah, then the calculation is as follows: Q (Rp) = Fixed costs + profit target/ Contribution margin ratio
Q (Rp) = (Rp. 4,000,000 + Rp. 500,000,000) / [(Rp. 10,000 – Rp. 2,814) / Rp. 10,000]
Q (Rp) = Rp. 504,000,000 / 0.7186 Q (Rp) = Rp. 701,363,763

Margin Of Safety

Based on planning for 2023, the calculations are as follows :

a. MOS in units

$$MOS = \frac{70.13 - 577}{70.}$$

b. Mos in rupiah 136

x 100% = 99,18%

$$MOS = \frac{\text{Rp } 701.363.763 - \text{Rp } 5.566.379}{Rp\ 701.363.763} \quad x\ 100\% = 99{,}21\%$$

1. Break even point
   Break even point or BEP is a condition where the company in its business neither makes a profit nor suffers a loss (Marbun and Arifulsyah, 2021). Based on the calculations in the previous discussion (Table 1.4), it is known that the break event point value in 2022 is 577 units and in rupiah of IDR 5,566,379. This value shows that the Jakatarub Noodle Dumpling sell 577 servings of Jakatarub Noodle Dumpling in 2022 to cover all fixed costs and variable costs. This can be proven by the results of the income statement formulation that has been calculated in the previous discussion, namely with sales of 577 portions, the Jakatarub Noodle Dumpling business can generate a profit of Rp 2,602. Not making a profit of 0 due to rounding in the calculated BEP unit value.
2. Profit planning analysis
   By using the net profit in 2022, the calculation of the profit target of Rp. 500,000,000 for 2023 obtained the result that the Jakatarub Noodle Dumpling must be able to sell products of 70,136 portions in 2023 or with a minimum daily sales of 225 units. From the calculation results obtained sales planning in 2023 in rupiah amounting to Rp 701,363,763. This proves that the planned profit reaches a profit of Rp 500,000,000.
3. Margin of safety
   Margin Of Safety (MOS) is used to determine how much sales (revenue) is reduced so that the company does not experience losses. MOS can also be interpreted as the maximum limit of sales that does not cause losses. From the above calculations, the decrease that can

be tolerated by the Jakatarub Noodle Dumpling business so as not to experience a loss is 99.18% for units and 99.21% for rupiah. If the business experiences a decrease of more than the calculated MOS value, then this Jakatarub Noodle Dumpling business will experience a loss.

CONCLUSION

Based on the objectives of this research, the conclusions obtained from the research are as follows: 1)The BEP (Unit) calculation result for 2022 is 577 units and BEP (Rupiah) is IDR 5,566,379. Technology impacts organizational and business performance (Purnomo at. all, 2021). Thus, the company must be able to sell products exceeding the calculated BEP in order to make a profit. BEP (Units) can be used as a benchmark for the 2023 period as long as variable costs remain the same and/or costs do not increase too much. Causing a decrease of 99.18% for BEP units and 99.21 units for BEP rupiah; 2)From the calculation results, if the company wants to make a profit of IDR 500,000,000, then the company must sell 70,136 units of product and if calculated BEP (Rupiah) is IDR 701,363,763; 3)Based on the results of MOS calculations, the maximum amount of sales decline that does not cause losses when the company targets a profit of IDR 500,000,000 for units is 99.18% and 99.21% for rupiah. If the decline in sales of the Jakarta pangsit noodle business exceeds the mos value, the business will suffer a loss.

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