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### Analysis of Cost-Volume-Profit (CVP) Calculation as a Basis For Profit Planning in Sabana Fried Chicken MSMEs.

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#### Abstract

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*Every MSME must have the same goal, namely to gain profits from the sale of products produced by the MSME because the level of profit can be a value for an MSME to obtain optimal profits or not. This research aims to determine the product selling price that should be and the number of products that should be sold in order to obtain the expected profit for Sabana Fried Chicken MSMEs using cost-volume-profit analysis. The type of research used is descriptive using analytical tools such as Contribution Margin, Break-even point, Operational Leverage, Margin of Safety, Profit Planning Analysis and Determining Selling Prices for Saabana Fried Chicken MSMEs. The results of this research indicate that the selling price set is appropriate to achieve the profit target of 30%. With a profit target of 30%, MSME Sabana Fried Chicken must be able to target product sales of 6,724 pcs with a sales target in rupiah of IDR 67,240,000.*

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#### INTRODUCTION

In this Era of Globalization, we definitely need something practical, fast, and efficient. According to Scholte (2005: 28) globalization can be defined as the process of growth and development of economic activities across national and regional boundaries. This causes humans to be more active to get their needs more practically and quickly. With this change, it causes changes in the style and lifestyle of people in getting something or enjoying something today.

It is not only work that requires speed, practicality and efficiency, but our lifestyle also requires it all, such as one example in food. In the current era, there are many fast foods that only require a short time, are practical and efficient. Silalahi (2007: 98) says that fast food provides practicality, speed, and something

certain and fast to its customers. As in the Sabana Fried Chicken MSME, this MSME is engaged in fast food. Sabana Fried Chicken serves food with a fried chicken menu only. This MSME has various branches in various regions, even small areas have spread the existence of Sabana Fried Chicken.

According to Law No. 20/2008, a micro business is an individual and or individual business entity that meets the standards of Micro Business as stipulated in this law. Small businesses are independent productive economic businesses carried out by individuals or business entities that are not subsidiaries or branches of companies that directly or indirectly own, control, or become subsidiaries, being part of medium or large businesses.

Every MSME must have the same goal, namely to make a profit from the sale of products produced by the MSME. The level of profit is a value for MSMEs, whether the MSME is good or not. If the greater the profit value of a business, then the business can be considered in good financial condition. Therefore, management must also have a plan so that the company can achieve its goals. Planning is an effort to formulate goals, prepare detailed operational programs and determine strategies that are prepared for the long and short term to achieve a certain goal (Dunia et al., 2012).

Management in a business must be able to make good business decisions in order to survive in business competition which is currently arguably quite tight. Management must also be able to analyze the capital spent, the products sold, and the profits that will be obtained. Financial calculations are not only carried out in large companies, but MSMEs also need capital and profit calculations.

A fairly precise analysis to understand the reciprocity between costs, volume, and profit is cost volume profit analysis. Cost according to Horngren, et al (2008: 31) is a resource that is sacrificed or forgone to achieve certain goals. Meanwhile, profit is the main key for every company for its business journey. Harahap (2008:113) suggests that "the excess of income over costs during one accounting period". While the definition of profit adopted by the current accounting structure is the difference between revenue and cost measurements. Cost-volume-profit analysis is a method for analyzing how operating and marketing decisions affect profits based on an understanding of the relationship between variable costs, fixed costs, selling prices per unit, and output levels (Blocher et al, 2011: 504).

This analysis can be used because it is a technique for planning, controlling, and making decisions to get MSME profits. According to the book "MANAGEMENT ACCOUNTING" Second Edition, by Harti Budiyanti et.al., Open University Publisher, CVP analysis is one of the main tools for planning and decision making. This analysis has benefits at the beginning of the planning stage because it presents a simple framework for discussing planning issues and managing relevant data.

## **RESEARCH METHODS**

In this study using a variable, namely cost-volume-profit analysis which aims to determine what selling price the business unit should offer and how many products must be sold in order to achieve the expected profit. This research uses descriptive research, which is a study that explains the situation variables of interest to researchers. The type of data used in this study is quantitative data in

the form of costs incurred, the selling price of goods per unit, and the sales volume that has been carried out by Sabana Fried Chicken, which is an MSME that does business in the field of fast food fried chicken flour. In order to carry out the analysis, there are several tools used, including the Calculation of Depreciation of Fixed Assets

According to PSAK No.17, Depreciation is the allocation of the depreciable amount of an asset over its estimated useful life. Depreciation during the accounting period is charged directly or indirectly to turnover. Because fixed assets are something that we use to help business operations, the longer the value decreases due to use and the estimated life of the asset. According to Law Number 36 of 2008, assets are grouped into several groups as follows:

Tangible Asset Group	Useful Life	Depreciation Rate	
		Straight Line	Declining Balance
<b>Non-Building</b>			
Group I	4 Th	25%	50%
Group II	8 Th	12,50%	25%
Group III	16 Th	6,25%	12,25%
Group IV	20 Th	5%	10%
<b>Building</b>			
Not Permanent	10 Th	10%	
Permanent	20 Th	5%	

Next we have to Calculate Contribution Margin. According to Davis (2014: 62) Contribution margin is the difference between sales and revenue and variable costs. In other words, the contribution margin is the difference that remains to cover fixed costs so that it can make a profit. From the above definition, the contribution margin can be formulated as follows:

$$MK = \text{Revenue} - \text{Variable Costs}$$

Contribution Margin can also be expressed in percentage form. According to Atrill (2015: 72) the contribution margin ratio is the contribution of an activity that states sales revenue in percentage form, so it is expressed as:

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

#### Calculating Break-even Point

Garrison (2012: 198) Break-even point is the level of sales at which the profit is zero. Hansen & Mowen (2007: 472) Break-even point is the point at which total revenue equals total cost, the point of zero profit. Meanwhile, Van der Beck (2009: 491) defines Break-even point as the point at which sales revenue is sufficient to cover all costs to produce and sell the product, but no profit is made. In this study, the approach used to determine the Break-even point is the contribution margin approach. This approach is a refinement of the Operating profit approach. If we replace the unit contribution margin with price minus unit variable cost in the operating profit equation and solve for unit quantity, we obtain the following calculation:

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

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

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

After that, Calculating the Safety Margin. According to Kieso (2018:527) the margin of safety is the difference between actual or expected sales and sales at the break-even point. It can measure the "cushion" provided by a certain level of sales. It can tell us how far sales can drop before the company starts operating at a loss. The security margin formula according to Garrison (2012: 199) is as follows:

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

The margin of safety is also calculated in percentage format by dividing the margin of safety (IDR) by the total sales (IDR):

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

After calculating the security margin we must Calculate Operating Leverage. according to Davis (2017: 92) operating leverage is the use of fixed costs to extract a higher percentage change in profit as sales activity changes. Operating leverage acts as a multiplier. If operating leverage is high, a small percentage increase in sales can result in a much larger percentage increase in net operating income. According to Kinney (2011:399) operating leverage can be formulated as follows:

$$\text{DOL} = \frac{\text{Contribution Margin}}{\text{Profit Before Tax}}$$

Furthermore, analyzing Profit Planning, according to Kieso (2012: 967) profit planning analysis is an indication of the sales needed to get the desired level of income. In this study, the profit planning analysis used the formula method. The method is a short version of the equation method. In general, under the condition of one product, we can calculate the sales volume needed to get a specific profit using the following formula:

$$\text{Sales} = \frac{\text{Target Profit} + \text{Fixed Cost}}{\text{Contribution Margin Unit}}$$

Finally, determining the selling price, according to Kieso (2012: 1084) in the long run, a company must be able to set the selling price of its products to cover all costs incurred by a product and obtain a reasonable profit. The cost-plus pricing method is used in this study to determine the selling price by calculating the cost base and then adding a markup to the cost base to determine the targeted sales. The formula for calculating Cost-Plus Pricing is (Kieso, 2012: 1087):

$$\text{Selling Price} = \text{Total Cost} + \text{Markup}$$

## RESULT

### Brief Description of MSMEs

Sabana fried chicken is a processed chicken business that was built since 2006 which is located on Jl. Jatimakmur No.36 Kel.Jatimakmur, Kec. Pondok Gede, Kota Bekasi which is now a Sabana Fried Chicken franchiser developing in many locations throughout Indonesia. This means that Sabana is a pioneer of the flour fried chicken business which is quite famous besides KFC and Mcd in Indonesia. Starting from concerns about chicken products circulating in the market, namely chicken products that are not clear in slaughter and quality. So on August 8, 2008, H. Syamsalis opened the first booth or cart of Sabana Fried Chicken located in the Duta Indah Complex, Bekasi City. Sabana Fried Chicken is here to meet the needs of the Indonesian people with Fried Chicken products that are halal, delicious, and nutritious.

### Product Description

Fast fried chicken offered by UMKM Sabana Fried Chicken is a food that is generally favored by the community, especially students. Given the economical price and good taste, it makes it one of the favorite fast food for local residents. The selling price per pcs of each fast fried chicken is @ Rp.10,000.

## DISCUSSION

In its business, the Sabana Fried Chicken Franchise UMKM located in Telang, Kamal, Bangkalan. Has never made records and has never done profit planning, so the information obtained to conduct research can still be said to be minimal. In addition, the Sabana Fried Chicken Franchise UMKM located in Telang, Kamal, Bangkalan. Has not implemented information technology in its business such as GoFood, ShopeeFood or GrabFood so that in terms of sales, it can only be done by coming directly to the place or ordering via Whatsapp if you have the number of the business owner. This is of course very influential considering that in the age of fast-developing technology the use of information technology is needed to improve the services and sales that can be achieved by the Sabana Fried Chicken Franchise UMKM located in Telang, Kamal, Bangkalan. so that business profits will also increase. In the industrial revolution 4.0 the use of technology is very influential, who has actual information then he will win.

### Sales Data for UMKM Sabana Fried Chicken

The following are the sales results of UMKM Sabana Fried Chicken during the period July - September 2023:

**Table 4.1** Sales Data for UMKM Saban Fried Chicken (Rp)

Period	Sales
July	19.500.000
August	21.500.000
September	18.000.000
<b>Total Amount</b>	<b>59.000.000</b>

### Calculation of Depreciation of Fixed Assets

**Table 4.2** Calculation of Depreciation. Fixed Assets (Rp)

Type of Fixed Assets	Acquisition Price	Year of Acquisition	Useful Life	Depreciation / Year
Table	500.000	2019	5 Years	100.000
Stove	1.250.000	2019	4 Years	312.000
Heater	150.000	2019	4 Years	37.000

Gas 2 Tubes	200.000	2019	4 Years	50.000
Strainer	160.000	2019	4 Years	40.000
Spatula	100.000	2018	4 Years	25.000
Hose + Regulator	225.000	2018	4 Years	56.000
<b>Total Depreciation Cost</b>				620.000

From Table 4.2, it can be seen that using the calculation of the straight line method, UMKM Sabana Fried Chicken has an annual depreciation cost of Rp. 620,000. this depreciation cost reduces the value of the asset and also reduces the net profit received by the business unit.

#### Calculation of Production Costs

**Table 4.3** Production Costs of UMKM Sabana Fried Chicken (Rp)

Cost Type	Total Production Cost
Food Cost (Chicken)	43.200.000
Raw Materials Cost (Flour)	4.070.400
Labor Cost	2.700.000
Overhead Costs:	
Sauce Cost	150.000
Seasoning Cost	150.000
Plastic and Paper Cost	75.000
Gas Cost	2.100.000
Electricity Cost	250.000
Oil Cost	451.500

Peny, Equipment	207.000
<b>Total</b>	<b>53.353.900</b>

It can be seen in Table 4.3 that the total production costs incurred by UMKM Sabana Fried Chiken for the last 3 months (July-September) 2023 were IDR 53,353,900.

### Cost Classification

**Table 4.4** Fixed Cost Data for UMKM Sabana Fried Chicken (Rp)

Type of Cost	Amount
Labor Cost	2.700.000
Electricity Cost	250.000
Equipment Cost	207.000
<b>Total Fixed Costs</b>	<b>3.157.000</b>

**Table 4.5** Variable Cost Data for UMKM Sabana Fried Chicken (Rp)

Type of Cost	Amount
Food Cost (Chicken)	43.200.000
Cost of Supporting Materials (Flour)	4.070.400
Sauce Cost	150.000
Seasoning Cost	150.000
Plastic and Paper Cost	75.000
Gas Cost	2.100.000
Oil Cost	250.000
<b>Total Variabel Cost</b>	<b>49.995.400</b>



After looking at Tables 4.4 and 4.5, we can see that in the last 3 months (July-August) 2023 has a Fixed Cost of Rp. 3,157,000 and a Variable Cost of Rp. 50,462,604.

### Calculation of Contribution Margin

**Table 4.6** Contribution Margin and Business Profit

Descreption	Total
Sales	59.000.000
Variabel Cost	49.995.400
Contribution Margin	9.004.600
Fixed Cost	3.157.000
<b>Operating Profit</b>	<b>5.847.600</b>

Based on Table 4.6 above, the Contribution Margin obtained by UMKM Sabana Fried Chiken is Rp. 9,004,600. This contribution margin indicates that the production capacity produced by UMKM Sabana Fried Chiken can cover its fixed costs so as to generate business profits. The higher the Contribution Margin value owned by MSME Sabana Fried Chiken, the higher the profit earned, provided that fixed costs do not change. After knowing the Contribution Margin in rupiah, the next thing we need to know is the contribution margin ratio. The following is the calculation of the contribution margin ratio of Sabana Fried Chicken MSMEs:

$$\text{MK Ratio} = (9,004,600 / 59,000,000) \times 100\%$$

$$\text{MK Ratio} = 15\%$$

From the results of the above calculations, it can be seen that UMKM Sabana Fried Chiken has a contribution margin ratio of 15%, which means that the fixed cost component owned is 15% of the total spent while the remaining 85% is a variable cost component.

Break-even point calculation

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

$$\text{BEP (Rp)} = 3,157,000 / 15\%$$

$$\text{BEP (Rp)} = 21,046,668$$

$$\text{BEP (Unit)} = \text{Fixed Cost} / \text{Contribution Margin Unit}$$

$$\text{BEP (Unit)} = 3,157,000 / 1600$$

$$\text{BEP (Unit)} = 1975$$

Based on the results of the above calculations, it can be seen that the Sabana Fried Chicken UMKM in the July-August period reached the Break Even Point when the production cost was Rp. 21,046,668. as for if the production costs are converted into units, the Break Even Point is reached if it sells around 1975pcs of fried chicken.

#### **Calculation of Safety Margin**

$$\text{MOS (Rp)} = \text{Total Sales} - \text{BEP Sales}$$

$$\text{MOS (Rp)} = 59,000,000 - 21,046,668$$

$$\text{MOS (Rp)} = 37,953,332$$

$$\text{MOS (\%)} = (\text{Security Margin} / \text{Total Sales}) \times 100\%$$

$$\text{MOS (\%)} = (37,953,332 / 59,000,000) \times 100\%$$

$$\text{MOS (\%)} = 64\%$$

Based on the results of the above calculations, it can be seen that UMKM Sabana Fried Chicken has a security margin of Rp. 37,953,332 or 64%, which means that if UMKM Sabana Fried Chicken experiences a loss of Rp. 37,953,332 or 64% means that UMKM Sabana Fried Chicken can experience losses. The greater the safety margin owned, the smaller the possibility of UMKM Sabana Fried Chicken experiencing losses.

#### **Calculation of Operating Leverage**

$$\text{DOL} = \text{Contribution Margin (Rp)} / \text{Profit Before Tax}$$

$$\text{DOL} = 9,004,600 / 5,847,600$$

$$\text{DOL} = 1.54$$

Based on the results of the above calculations, it can be seen that Sabana Fried Chicken MSME has an Operating Leverage Degree of 1.54, which means that every increase in the Operating Leverage Degree of 1.21, Sabana Fried Chicken MSME will experience a 1% increase in sales. This illustrates the ability of MSMEs to generate profits from the fixed costs incurred by these MSMEs.

Profit Planning Analysis Assuming profit has increased by 30% over the next 3 months, here are the calculations

$$30\% \text{ Profit Target} = \text{Current profit} + (30\% \times \text{Current profit})$$

$$= 5.847.600 + (30\% \times 5.847.600)$$

$$= 7.601.880$$

$$\text{Sales (Units)} = (7,601,880 + 3,157,000) / 1600$$

$$\text{Sales (Unit)} = 6,724$$

$$\text{Sales (Rp)} = \text{Sales (Units)} \times \text{Current Selling Price}$$

$$= 6,724 \times \text{Rp. } 10,000$$

$$= 67.240.000$$

From the results of the above calculations, it can be seen that if UMKM Sabana Fried Chicken wants to get a profit of 30%, it must be able to sell around 6,724pcs of fried chicken with a sales target of Rp. 67,240,000 in 3 months. If calculated per month, the sales that must be achieved per month are Rp. 22,413,333 or 2,241pcs of chicken.

### **Selling Price Determination**

Determining the selling price using the cost-plus pricing method. UMKM Sabana Fried Chicken itself currently has a selling price of Rp. 10,000 per pcs. The following is the calculation:

$$\text{Selling Price} = \text{Total Cost} + \text{markup}$$

$$\text{Selling price} = \text{Rp. } 53,353,900 + (\text{Rp. } 53,353,900 \times 30\%)$$

$$\text{Selling Price} = \text{Rp. } 69,360,070$$

$$\text{Selling Price per Unit} = (53,353,900 + \text{Rp } 5,847,600) / 6,083$$

$$\text{Selling Price per Unit} = \text{Rp. } 10,000$$

From the results of the above calculations, we can know that previously UMKM Sabana Fried Chicken, if it had a Profit Target of 30%, the selling price per unit of Fried Chicken would be Rp. 10,000. However, as we know before, UMKM Sabana Fried Chicken currently has a selling price of Rp. 6,000 per pcs of Fried Chicken, which means that the selling price that has been set is the same as the calculation using the cost plus pricing method.

### **CONCLUSION**

Previously, UMKM Sabana Fried Chicken did not carry out profit planning so that they determined prices only based on the price of raw materials. After the analysis, it can be seen that the selling price that should be set by UMKM Sabana Fried Chicken is Rp. 10,000. It can be interpreted that the selling price set by UMKM Sabana is good for 30% profit as expected by the business owner. The number of

pcs of products that must be sold so that the business unit makes a profit is 6,724 pcs of fried chicken in 3 months or Rp. 67,240,000 to achieve the expected profit. This means that at least daily sales can sell around 75 pcs of chicken or a daily sales target of Rp. 750,000 selling for 30 days a month.

As a business, Sabana Fried Chicken UMKM should have analyzed the costs incurred. One way to do profit planning is to use cost-volume profit analysis. By doing cvp analysis, UMKM Sabana Fried Chicken can find out the break-even point conditions that are useful for business continuity and avoid losses. Then, by doing this cost-volume-profit analysis, UMKM Sabana Fried Chicken can also plan profits so that the business can continue to grow forward.

Separate personal wealth from business wealth. Because these two things are very different. Then, the sales that have been achieved are not profit but turnover. Profit can only be known when sales are reduced by the costs that have been incurred in doing business.

The use of information technology in this industrial revolution 4.0 is very important. To reach more customers, the use of information technology is needed. We recommend that business units immediately use information technology in their business such as registering for delivery applications (GoFood, GrabFood or ShopeeFood) or using social media (whatsapp, Instagram) to reach more customers. This will increase sales which in turn can affect the profit that can be achieved by the business unit.

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