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## “Cost Volume Profit” Analysis in Financial Planning of Duren Reyrey SOP MSMEs

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### ABSTRACT

The purpose of this study is to examine the use of the Cost Volume Profit Analysis (CVP) method in financial planning at UMKM Sop Duren Rey Rey. CVP is a valuable analytical tool to help businesses understand the relationship between costs, sales volume, and profit, which allows it to be used as a basis for business choices. Information for this study was collected using a descriptive quantitative methodology that included direct observation, interviews, and financial documents directly from UMKM Sop Duren Rey Rey. Among the factors evaluated were sales volume, selling price, fixed costs, variable costs per unit, and revenue. The analysis revealed that the use of CVP can provide a comprehensive picture of the company's break-even point and estimated profit under different sales conditions. As a result, MSMEs are better able to plan their pricing strategies, cost control, and sales volume goals. These results show that CVP is not only applicable to large enterprises, but also very beneficial for MSMEs in maintaining their financial stability and developing their enterprises sustainably.

**Keywords:** : *Cost Volume Profit Analysis; Financial Planning; Financial Statement Analysis; MSMEs.*

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## 1. INTRODUCTION

Micro, Small, and Medium Enterprises or MSMEs play a very important role in the economy in the Indonesian economy, especially with regard to the creation and distribution of regional assets. However, there are still many MSMEs that find it difficult to develop effective and sustainable financial strategies (Aprilianti & -, 2019). The way entrepreneurs can help with financial planning is a commercial or CVP analysis of total costs, providing a comprehensive understanding of the relationship between costs, total sales and business benefits (Fauzi et al., 2024). CVP analysis allows entrepreneurs to find breaks and selling points, set sales targets and logically determine sales prices. In addition, CVP can also help assess marketing strategies, find the best business scenario, and influence costs and sales volume (Nisa et al., 2023). In fact,

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using CVP for MSMEs will improve your decision-making and competitiveness in a highly competitive market.

An interesting example of an MSME from this context is Sop Duren ReyRey, a culinary business founded in 2024 by Anggie Ria Zaski. The business started with the main menu of Sop Duren and expanded with various menu options, including fresh fruit juices, ricebowl with various side dishes, and other snacks. Located in a strategic location on Jl. Panglima Sudirman, Sop Duren ReyRey is a popular choice for people to enjoy high-quality food and beverages. By acquiring a variety of products and ever-changing cost variables, this research aims to explore the role of cost volume analysis in the financial planning of MSMEs through a case study at Sop Duren ReyRey. We hope that the results of this study can contribute to a more focused and structured business decision process and provide practical guidelines for MSMEs in efficient financial management.

## ***Cost Volume Profit***

Cost Volume Profit Analysis is important financial information for companies used to identify economic and business conditions, a division or department in overcoming problems (Palupi & Wulan, 2021). Cost Volume Profit Analysis is a way to help companies understand how changes in sales, costs, and profits are interconnected. By using CVP, management can see how sales volume, variable costs, fixed costs, and the composition of products sold affect the company's profit (Palupi & Wulan, 2021). CVP analysis focuses on five things:

- a. Product price
- b. Production volume
- c. Variable cost per unit
- d. Total fixed costs (costs that remain unaffected by fluctuations in production quantity)
- e. Mix of products sold (product mix in sales)

## ***Contribution Margin***

This Contribution Margin is the difference between the revenue earned from sales and all variable costs incurred, including production, administration and sales costs (Rahmadina et al., 2024). A positive contribution margin indicates that revenue from sales can cover all variable costs incurred and some or even all of the Company's fixed costs (Aprilianti & -, 2019). As a result Iksan Hikmatullah et al., (2023), if revenue exceeds variable costs, the profit earned will contribute to the company's profit. By knowing the contribution margin per unit, companies

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can more easily analyze how much each unit of goods sold can help cover the company's fixed costs. This is very useful information in financial planning and business decision making. To calculate the contribution margin ratio (CM Ratio), the following formula is used:

$$\text{Contribution Margin Ratio} = \frac{\text{Margin Kontribusi}}{\text{Penjualan}}$$

## ***Break-even analysis***

BEP describes a neutral position in business operations, where the company has not made a profit, but also has not suffered a loss (Romli et al., 2024). Meanwhile, according to Kembu et al., (2014) BEP occurs when total revenue is exactly equal to total costs, so the difference between the two is zero.

The following are important points about the importance of Break Even Point (BEP) in the business world:

- a) As a basis or foundation for planning operational activities in an effort to achieve certain goals or in other words as a profit planning tool.
- b) As a material consideration in determining the selling price, namely after knowing the results of the calculation according to the Break Event analysis and the targeted profit.
- c) As a consideration in making decisions that must be made by a manager.

Break Event Point analysis can be calculated using the formula:

Break-even point in units:

$$\frac{\text{Total Fixed Cost}}{\text{Selling Price per unit} - \text{Variable Cost per unit}}$$

Break-even point in rupiah:

$$\frac{\text{Contribution Margin Per Unit}}{\text{Selling Price Per Unit}}$$

## ***Margin of Safety***

Margin of Safety is the difference between the actual sales achieved by the company and the sales at the break-even point (Nikmah & Rakhmawati, 2022). This margin shows how much sales can fall before the company starts to experience losses (Kembu et al., 2014). The larger the safety margin, the lower the risk of loss that may occur if sales decline. Conversely, if the safety margin is small, the company is in a position that is more vulnerable to losses in the event of a decline in sales.

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## **2. RESEARCH METHOD**

The type of research used in this work is qualitative research with a field study approach. This approach is used to understand the situation that occurs in real terms at the research location. In this case, the researcher conducts descriptive research, which describes the conditions in the field as they are based on direct observation and interaction. The qualitative method itself aims to obtain a deep understanding of reality through an inductive thinking process, namely drawing conclusions based on facts found in the field. Data analysis is done by interpreting the results of observations and interviews without using statistical calculations, but through meaning and context. Through this approach, the researcher can get closer to the object under study, feel the conditions in the field directly, and understand thoroughly the context of the business being run. In the data collection process, the author conducted an interview with Angie Ria, the owner of Reyrey's Sop Duren MSME, which is located on Jalan Panglima Sudirman, Gresik Regency.

The interview was conducted in an unstructured manner, so that the conversation flowed naturally and was easily understood by the interviewee. The author first compiled important information points to be explored, then asked them flexibly during the interview. In addition to interviews, the author also made direct observations of business activities and documented them in the form of photographs as supporting material for the research. The purpose of this research is not only to capture the condition of the business, but also to find out whether the MSME actor, in this case Angie, has ever applied Cost Volume Profit (CVP) analysis in the process of financial management and profit planning.

## **RESULTS AND DISCUSSION**

### ***Sop Duren ReyRey Profile***

Sop Duren ReyRey is one of the MSMEs engaged in the food and beverage sector. The products produced are durian soup, various juices, snacks and ricebowl. Sop Duren ReyRey was founded by Angie Ria Zaskia since 2024 until now. storage fees, maintenance fees, and security fees paid by the customer at the beginning of the transaction; (4) The customer can redeem the pawned item after the due date.

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## Sales

The main products produced in the Sop Duren ReyRey MSME are Sop Duren, Juice, Snacks, and Ricebowl. The following is information on sales revenue per product in December 2024.

Table 1. Sales Revenue by Product

No	Product	Price	Qty Sales	Revenue
1	Sop Duren	15.000	420	6.300.000
2	Jus Alpukat	12.000	100	1.200.000
3	Jus Jambu	12.000	50	240.000
4	Jus Melon	12.000	50	600.000
5	Jus Mangga	12.000	50	600.000
6	Jus Sirsak	12.000	70	840.000
7	Teh	4.000	35	140.000
8	Ricebowl Beef Teriyaki	18.000	60	1.080.000
9	Ricebowl Chicken Katsu	15.000	45	675.000
10	Ricebowl Chicken Karage	15.000	100	1.500.000
11	Ricebowl Cumi Asin	15.000	150	2.250.000
12	Risol Mayo	10.000	15	150.000
13	Sosis Solo	10.000	10	100.000
<b>Total Revenue</b>			<b>1.155</b>	<b>15.675.000</b>

Source : Data processed by researchers

From the data obtained through the interview process, UMKM Sop Duren ReyRey in one month gets sales of IDR 15,675,000 with a sales capacity of 1,155 pcs per month. With sop duren products which are the best seller products and high sales capacity.

## Cost Classification

Table 2 : Cost Classification

No	Descriptions	Fixed Cost	Variable Cost	Total
1	Raw Material Cost	-	3.000.000	3.000.000
2	Labor Cost	-	2.000.000	2.000.000
3	Overhead Cost ( <i>Supporting Material</i> )	-	1.000.000	1.000.000
4	Machine Repair and Mtc Cost	-	500.000	500.000
5	Electricity Cost	750.000	-	750.000
6	Marketing Cost	-	550.000	550.000
<b>Total Cost</b>		<b>750.000</b>	<b>7.050.000</b>	<b>7.800.000</b>

Source : Data processed by researchers

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Based on the data above, the cost classification of UMKM Sop Duren ReyRey in one production with a period of one month is IDR 7,800,000 with details of fixed costs of IDR 750,000 and variable costs of IDR 7,050,000.

## **Margin Contribution**

Sop Duren ReyRey is an MSME that produces food and drinks, the following is the calculation of the overall margin contribution.

$$\begin{aligned}\text{Contribution Margin} &= \text{Sales} - \text{Sum of Variable Costs} \\ &= 15.675.000 - 7.050.000 \\ &= \text{IDR } 8.625.000\end{aligned}$$

From the above calculations, it is obtained that the contribution margin for the entire product is IDR 8,625,000, while the contribution margin per product can be calculated by calculating the difference between total sales per product and variable costs per product. The results of these calculations can be seen in the following table:

**Table 3 : Contribution Margin Calculation**

No	Product	Revenue	Variabel Cost	Contibution Margin
1	Sop Duren	6.300.000	3.000.000	3.300.000
2	Jus Alpukat	1.200.000	900.000	300.000
3	Jus Jambu	240.000	100.000	140.000
4	Jus Melon	600.000	250.000	350.000
5	Jus Mangga	600.000	250.000	350.000
6	Jus Sirsak	840.000	350.000	490.000
7	Teh	140.000	50.000	90.000
8	Ricebowl Beef Teriyaki	1.080.000	500.000	580.000
9	Ricebowl Chicken Katsu	675.000	200.000	475.000
10	Ricebowl Chicken Karage	1.500.000	500.000	1.000.000
11	Ricebowl Cumi Asin	2.250.000	1.000.000	1.250.000
12	Risol Mayo	150.000	50.000	100.000
13	Sosis Solo	100.000	25.000	75.000
<b>Total</b>		<b>15.675.000</b>	<b>7.175.000</b>	<b>8.500.000</b>

Source : Data processed by researchers

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To determine the effect of changes in sales on contribution margin, it is necessary to calculate the contribution margin ratio. Here is the calculation:

$$CMR = \frac{\text{Total Kontribusi Margin}}{\text{Total Penjualan}} \times 100\%$$

$$CMR = \frac{Rp\ 8.500.000}{Rp\ 15.675.000} \times 100\%$$

$$CMR = 0,542264753\%$$

## Break Even Point

Table 4 : Basis for BEP Calculation

No	Product	Revenue	Sales Proportion	Weighted Contribution Margin
1	Sop Duren	420	10%	45
2	Jus Alpukat	100	5%	7.5
3	Jus Jambu	50	5%	5
4	Jus Melon	50	5%	5
5	Jus Mangga	50	5%	5
6	Jus Sirsak	70	2%	1.6
7	Teh	35	5%	2
8	Ricebowl Beef Teriyaki	60	6%	4.2
9	Ricebowl Chicken Katsu	45	6%	3
10	Ricebowl Chicken Karage	100	9%	9.9
11	Ricebowl Cumi Asin	150	10%	20
12	Risol Mayo	15	5.5%	1.1
13	Sosis Solo	10	5.5%	1.1
<b>Total</b>				<b>110.4</b>

Source : Data processed by researchers

$$BEP \text{ (dalam rupiah)} = \frac{\text{Biaya Tetap}}{\text{Rasio Margin Keseluruhan}}$$

$$BEP \text{ (dalam rupiah)} = \frac{Rp\ 750.000}{0,542264753}$$

$$BEP \text{ (dalam rupiah)} = \text{IDR } 1.383.088$$

So, it can be concluded from the calculation of BEP (in rupiah) that the total amount of multiproduct BEP is IDR 1.383.088, while the calculation of BEP (in units) is :

$$BEP \text{ (dalam rupiah)} = \frac{\text{Biaya Tetap}}{\text{Rasio Margin Keseluruhan}}$$

$$BEP \text{ (dalam rupiah)} = \frac{Rp\ 750.000}{110,4}$$

$$BEP \text{ (dalam rupiah)} = 6.793,47$$

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## Margin Of Safety

The following is the calculation of the safety margin for ReyRey's Sop Duren UMKM

$$\text{Margin Pengaman} = \text{Penjualan} - \text{Titik Impas}$$

$$\text{Margin Pengaman} = \text{Rp } 15.675.000 - \text{Rp } 1.383.088$$

$$\text{Margin Pengaman} = \text{Rp } 14.291.912$$

From the results of the above calculations, it is obtained that the overall pengaman margin at UMKM Sop Duren ReyRey is IDR 14,291,912.

## Planning for Expected Profits

In 2024, UMKM Sop Duren ReyRey earned a net profit of IDR 16,375,000 which was obtained from the calculation of the income statement as follows:

**Table 5 Expected Profits**

Descriptions	Total
Sales	15.675.000
Variable Cost	7.050.000
Contribution Margin	8.500.000
Fixed Cost	750.000
<b>Total</b>	<b>16.375.000</b>

Source : Data processed by researchers

So, UMKM Sop Duren ReyRey in 2025 hopes to experience a 10% increase in profit from the profit in 2024, namely IDR 15,675,000, so the profit target that needs to be achieved by UMKM Sop Duren ReyRey is IDR 16,375,000.

Calculate the revenue to be achieved in 2025 as follows:

$$\text{Penjualan (Rp)} = \frac{\text{Target laba} + \text{Biaya Tetap}}{\text{Kontribusi Margin Keseluruhan}}$$

$$\text{Penjualan (Rp)} = \frac{\text{Rp } 16.375.000 + \text{Rp } 750.000}{0,542264753}$$

$$\text{Penjualan (Rp)} = \text{Rp } 31.580.514$$

From the results of the above calculations, the income target that must be achieved by the Durun ReyRey Soup MSME in 2025 is IDR 31,580,514. Meanwhile, the following is the calculation of the units that must be sold in 2025:

$$\text{Penjualan (pcs)} = \frac{\text{Target laba} + \text{Biaya Tetap}}{\text{Kontribusi Margin Tertimbang}}$$

$$\text{Penjualan (pcs)} = \frac{\text{Rp } 16.375.000 + \text{Rp } 750.000}{110,4}$$

$$\text{Penjualan (pcs)} = 155.117$$



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### 3. CONCLUSION

Based on the results of research conducted on ReyRey's Sop Duren MSME, it can be concluded that the application of Cost Volume Profit (CVP) analysis provides great benefits in the financial planning process, even for small-scale businesses such as MSMEs. Through this approach, business actors can thoroughly understand the relationship between sales volume, fixed and variable costs, and the profit targets to be achieved. From the results of interviews and direct observations, it is known that the total sales of this MSME during December 2024 reached Rp 15,675,000 with a sales volume of 1,155 units. The total costs incurred consisted of fixed costs of Rp 750,000 and variable costs of Rp 7,050,000, so that the total monthly operating costs were Rp 7,800,000. Thus, the contribution margin obtained is IDR 8,625,000, which is the difference between revenue and variable costs, indicating the remaining funds to cover fixed costs and generate profits.

Furthermore, the results of the Break Even Point (BEP) calculation show that in order not to experience losses, this MSME must generate sales of at least Rp 1,383,088 or sell around 6,794 units of products. With sales realization far exceeding the breakeven point, it can be concluded that this business is in a fairly safe condition financially. This is reinforced by the results of the Margin of Safety (MoS) calculation of Rp 14,291,912, which shows that sales can drop to this figure before the company starts to experience losses. This figure illustrates the stability of the business in the face of declining revenue. In the aspect of profit planning, the business owner targets a 10% increase in profit from the previous year's profit, from Rp 15,675,000 to Rp 16,375,000 in 2025. To achieve this target, the revenue that must be achieved is Rp 31,580,514. This target shows that by using CVP analysis, MSMEs can set clear and measurable financial goals for the future of their business. With accurate information and calculations, entrepreneurs can make wiser decisions regarding pricing strategies, cost control, and desired production volumes. Overall, this research proves that the Cost Volume Profit analysis method is not only relevant for large companies, but also very useful for MSME players in designing strategic financial planning, improving operational efficiency, and strengthening competitiveness in the midst of intense market competition. CVP is an effective tool to guide MSMEs to be more structured in setting business goals and achieving sustainable business growth.

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