

COST ANALYSIS - VOLUME - PROFIT AS A PLANNING TOOL PROFIT IN SMALL AND MEDIUM ENTERPRISES (SMEs) PK Unyil JAYA PURWADADI

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ABSTRACT

Diki Ahmad Suryadi, 2015 "Analysis of the cost-volume-profit as a planning tool in the PK Unyil Jaya Purwadadi. Thesis S1 Accounting Faculty of Economics and Business, University Singaperbangsa Karawang".

This research takes a case study in the PK Unyil Jaya roomates are engaged in the business of industrial crackers. PK Unyil Jaya has not applying the calculation analysis of the cost-volume-profit. This case can not know the cause company sales volume should roomates company in order to be in a break-even point and the volume of sales for Achieve the desired profit targets Unyil PK Jaya.

Destination of this research is: find out how much the volume of sales that must be met in order to experience the break even point of PK Unyil Jaya, find out the calculation and how much margin of safety, contribution margin, and the maximum profit that can be Obtained PK Unyil Jaya period September-November 2015.

Result from this reseach Among others: calculation of margins Obtained number contributin USD 84.3816 million. Margin of safety on PK unyil Jaya is 51%. Break even point on PK Unyil Jaya is USD 204 337 500. The maximum profit is expected to be Obtained in the period September-November 2015 is US \$ 43.5141 million.

Keyword: Profit Planning, Cost-volume-profit

PRELIMINARY

Background

Small businesses are productive economic activities that stand alone, carried out by an individual or business entity that is not a subsidiary or a branch of a company not owned, controlled, or great big businesses that meet the criteria of small businesses. (Act No. 20 of 2008 on SMEs).

The development of small businesses and micro-enterprises as one of the strategies and national policies, plays an important role to boost economic growth in a real and thorough. Micro-enterprise is a business that is most resistant to the crisis and other economic phenomena. In his journey, a small industry has been able to play its role in the national economy. His contributions in

various sectors of national development is the tangible manifestation of unnecessary doubt, like a lot of employment, expanding employment and its contribution to the region.

Competition is happening in the market makes employers should be good for more creative and innovative again and demanded that really can make proper planning and careful, if they still want to compete and survive in business they pursue. When you fail to control, then the costs will swell quickly so that it can be ascertained that *kerugianlah* to be obtained.

The profit planning related to sales volume, sales revenue, production costs and operating costs of the company. If the condition of the company and the economy change analysis is needed to realize the profits that have been planned so as not to deviate from the planning techniques used. Planning techniques that can be used is the analysis of *cost-volume-profit*. Where this analysis provides information on the amount of sales to be achieved.

In this case the Small and Medium Enterprises (SMEs) PK Unyil Jaya who engaged in the production of crackers noodle sector has never been entirely using analysis of *cost-volume-profit* in profit planning. The company is only based on the higher level of sales the more profits derived. In other words, just compare the amount spent and the amount received without a profit planning. Because of this reason, the researchers decided to analyze the financial performance of Small and Medium Enterprises (SMEs) PK Unyil Jaya which is expected to assist the company in planning, formulating policies and making decisions.

Research purposes

The purpose of this research include:

1. To know and to analyze and explain the level of sales that must be achieved in order to obtain the targeted profit.
2. To know and analyze and expound on how the company experienced a sales level *break even point*.

3. To know and to analyze and explain the magnitude of the contribution margin of the company.
4. To know and to analyze and explain the level of sales volume should be maintained so that *the margin of safety* is reached
5. To know and to analyze and explain the level of the company's operating *leverage*.

LITERATURE REVIEW

Understanding Accounting

According to Charles T. Horngren (2012: 3) says that:
"Accounting (*accounting*) is an information system, which measures business activity, process the data into a report, and communicate the results to decision-makers who can affect business activity. In addition, the accounting is also the "language of business" ".

Definition of Cost Accounting

According to Mulyadi, (2009: 7). Cost accounting is the process of recording, classifying, peringkasan and presenting the cost of making and selling of products or services, in certain ways, and interpretation to it.

Definition Analysis of *Cost-Volume-Profit*

According Bustami and Nurlela (2009: 193) analysis of the cost-volume-profit is an analysis of weeks to know the relationship between cost, volume of sales, profits and product mix weeks to achieve the desired level of profit.

Break Even Point

According Samryn (2012: 174) that the break-even point is the level of activity in which a not for profit organization and does not suffer a loss.

Contribution Margin

According Jumingan, (2005: 183) argues that part of the variable cost reductions result from the sale of so-called *contribution margin* or *marginal income*.

Operating Leverage

Samryn (2012: 182) reveals that operating *leverage* is a measure of the ability of management utilizing fixed costs in an organization in order to achieve a certain level of profit.

Margin of Safety

According to Garrison et al (2006: 338) in his book Management Accounting argued that the *margin of safety* as the excess of the budgeted sales (actual) above the breakeven point in sales volume. Safety margin describes the amount by which sales can drop before losses start to occur. The higher the safety margin ratio, the lower the risk of no return on investment.

Profit Planning

According Sugiono (2000: 7) that planning is the process of determining organizational goals to be achieved by the company and set up a strategy to be implemented, this plan can be used as a basis for comparing the company's activities.

Forecasting Analysis

One financial planning as discussed previously is referring to this analysis, the *time series forecasting*. Harahap (1998: 344) reveals *time series forecasting* illustrate past performance is vibrantly later tendency was seen figure future line depansebagai forecast figures.

Nafarin (2004: 31) explains that the sales forecast in the future under certain circumstances and are based on data that have occurred or might occur.

Results Accomplished

Table 2.1.
Results Accomplished

No.	Researcher	Title	Result	Equation	Difference
1.	DiahAryati (2006)	Analysis of Cost Volume Profit In Short-Term Profit Planning In TB.Hopes Son In Sukabumi.	there is a very close relationship between the parameters of the profit volume cost analysis with profit planning company, which is expected to know the parameters of the company can better plan the acquisition of a more optimal earnings in the years to	Doing Analysis of Cost Volume Profit In Profit Planning.	The object of research, The period of the study and analysis of the data used.

			come.		
2.	AriekEdhonanta Parade (2013)	Analysis of Cost-Volume-Profit For Profit Planning Tool In UD. Hartono Son BalungJember.	BEP breeding dairy cattle amounted to 16 618 liters and Rp 50.73688 million.UD. Hartono son in July-September 2013 a profit of Rp 27,848,218, the UD.Hartono's son must pay attention to the action in accordance forecasts orestimates.	Doing Analysis of Cost Volume Profit In Profit Planning	The object of research, The period of the study and analysis of the dataused.
3.	Ade Zulfikar Abraham (2012)	With profit planning Cost Analysis Approach, Volume, Profit on ice factory in Surabaya PasarTuri	1. There are 3 items 28 items variable costs and fixed costs. 2. Contribution Margin in 2012 amounted Rp1.370.157.893 3. Bep Rp1.426.496.569 or as many as 237 749 units. 4. Planning a profit of 25%	Doing Analysis of Cost Volume Profit In Profit Planning.	The object of research, The period of the study and analysis of the data used.

RESEARCH METHODOLOGY

Research methods

In conducting the preparation of this paper, researchers used a descriptive research method. According Sugiyono (2011: 35) in a descriptive method of research does not make a comparison of variables in other samples, and finding the variable relationships with other variables.

The purpose of this descriptive study was to create a description, picture of systematic, factual, and accurate information on the facts, nature and the relationship between the phenomena investigated. Basic research conducted by direct interview the research done by collecting and analyzing an event or a particular process by selecting the data or determine the scope of the particular as dianggap representative sample.

Conceptual Definition

Conceptual definition is a definition that is given to each variable research is a concept, which means that the concept has been suggested by experts or specialists.

Salvatore (2005: 324) says that the Cost-Volume-Profit or break-even analysis (*cost-volume-profit or breakeven analysis*) discuss the relationship between the total revenues, total expenses and total profit of the company at different levels of output.

Thus the conceptual definition *Analysis Cost-Volume-Profit* in this study is a tool that can be used by management to determine how to treat costs in determining the price which affect the volume of sales and profits can reach the specified level.

Operational definition

Based on the subject matter and purpose of the study, the operational definition of variables in this study are as follows:

Analysis of the cost-volume-profit (*cost-volume-profit analysis*) is an analytical technique to study the relationship between: the costs, sales volume and earnings planned.

1. Profit planning is basically planning to do the company to reach profit by using cost-volume-profit (*cost-volume-profit analysis*) and used to face the changes that may occur over the selling price of the unit, fixed costs, variable costs on the changes in volume Sales and composition of the product is selling.

The methods of calculation relating to the analysis of the cost-volume-profit (*cost-volume-profit analysis*) as profit planning, among others, namely:

1. Sales forecast is the amount of sales that we expect to happen in the future to address elements of uncertainty.
2. Cost behavior means how a cost will react or respond to changes in the level of business activity.

3. Planning the selling price, the purchase price of raw materials and auxiliary materials and labor rates.
 4. *Contribution margin* is the difference between the sales with variable costs at the level of specific activities. Such difference may be used to cover the fixed costs as a whole and the rest is profit
2. *Break even point* can be defined as a point or state where the company does not earn a profit in its operations and also does not suffer a loss, in other words with the state of the gain or loss is equal to zero
 3. *Operating Leverage* is a measure of the amount of fixed costs that are used in the organization. The greater the fixed costs, the greater the *operating leverage* available and the greater the sensitivity of net income to changes in sales
 4. *Margin Of Safety* is a number that indicates the sales planned (*budgeted sales*) with sales to *break even*.

, Research Instruments

Research instruments are all tools used to collect, examine, investigate a problem, or collect, process, analyze and present the data in a systematic and objective with the goal of solving a problem or test a hypothesis.

Table 3.1
Research Instruments

Variables	Sub variables	Dimension	Indicator
Analysis of Cost-Volume-Profit	CVP analysis basics	<i>Contribution Margin</i>	= Total sales - Total variable costs
		<i>Opertinglaverage</i>	$= \frac{\text{Margin kontribusi}}{\text{Laba bersih}}$
		<i>Break Even Point</i>	$\frac{\text{Blaya tetap}}{1 - \frac{\text{Biaya Variabel}}{\text{Penjualan}}}$
		<i>Margin of Safety</i>	$= \frac{\text{Penjualan aktual} - \text{Penjualan Break even}}{\text{Penjualan aktual}}$

	Forecasting Analysis	Time Series Analysis of Least Squares	$Y = a + bX$ $a = \frac{\sum y}{n}, b = \frac{\sum xy}{\sum x^2}$
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Source: Samryn (2012)

Method of collecting data

a. Data source

1. Primary data

Is data obtained directly from the original source or object under study. In this study primary data obtained from observations in the research object.

2. Secondary data

A source of research data obtained by researchers indirectly. In this study, secondary data obtained from company documents such as company archives and library research.

b. Data collection technique

1. Research library

Collecting data in this form is passed premises n studying theoretical literature.

2. Research field

The activities carried out in this case study is a research directly to the object of research to obtain data with data collection techniques as follows:

- a. Observations (Observation), which is a technique of data collection is done by direct observation of the object under study related to the topic of discussion of the study, both the company's activities and documents relating to the company's earnings stats.

- b. Documentation, data obtained from documents that are owned by companies associated with the research problem, to obtain data such as financial data.
- c. Interview, the data collection is done by asking the parties with respect to the problems examined.

RESULTS AND DISCUSSION

Company profile

PK Unyil Jaya is a small industry that is engaged in the business distributor (provider) aci crackers noodles. This industry is one of the business of making chips that use semi-modern machines. The business was founded in 2000 by Mr. EndangKosin which is located in the village of Karangasih RT.32 / 06 Purwadadi District of Subang district, cracker factory owned by Mr. EndangKosin already has a trading business license (License) with the number: 503 / 1,679 / BPMP / PK / B / IX / 2010.

Human Resources

- a. Total manpower

PK Unyil Jaya currently has as many as 15 people worker workforce. Each worker responsible with their work.

- b. Remuneration Policy

PK Unyil Jaya gives wages to each employee per week with a daily count. The details of the calculations presented in Table 4.1

Table 4.1

Labor costs Unyil Jaya PK 2015

No.	Part	Number of employees	Salary Per Day (Rp)	Amount Per Day Salary (Rp)
1	Part kneading	1	60,000	60,000
2	Part pressing dough	2	60,000	120,000
3	Part steaming	1	60,000	60,000
4	Drying section	2	30,000	60,000

5	Weighing section	2	30,000	60,000
6	Part peel	1	30,000	30,000
7	Packing section	2	30,000	60,000
8	Driver	2	100,000	200,000
9	Part Sales (sales)	2	85,000	170,000
Total		15		820.000

Source: Unyil Jaya (Sports Data Researcher) 2015

Marketing

a. Product Type and Product Price

Crackers production include crackers are sold, the average productivity of the company is 165 bales / day. Aci crackers noodle product prices Unyil PK Jaya from February to the month of August 2015 did not experience the change that is valued at Rp 35,000 / bal.

b. Distribution

The distribution system is done by the company PK Unyil Jaya is a direct distribution system. In this case the product sales directly distributed by the company to the kiosks and retailers in the area of Subang and Purwakarta.

c. Sales results

The sales volume of products Crackers noodles aci PK Unyil Jaya is as follows:

Table 4.3
Crackers Sales Volume Data Mie Aci PK Unyil Jaya
The period from February to August 2015

Year	Period	Mie Krupuk product Aci		Total Sales (Rp)
		Bale	Average price / Bal	
2015	February	3465	RP 35000	121 275 000
	March	4125	Rp 35.000	144 375 000
	April	3960	Rp 35.000	138 600 000
	May	3,795	Rp 35.000	132 825 000

AMOUNT	2.1155 million	2.6625 million	2.558 million	2.4535 million	2.352 million	2.284 million	2.4525 million
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Source: PK Unyil Jaya (Sports Data) 2015

Table 4.6

Equipment costs According Unyil Jaya

No.	Equipment	amount	Price	Total
1	Knife	5	10,000	50,000
2	Scissors	10	5000	50,000
3	Bucket	5	15,000	75,000
4	Drying apparatus	20	7,000	140,000
5	Printing equipment	15	10,000	150.000
Total				465,000

Source: PK Unyil Jaya (Sports Data) 2015

Table 4.7

Depreciation expense Assets According to PK Unyil Jaya

No.	Description	Q	Economic age	Bid Price (Rp)	Total Bid Price (Rp)	Depreciation Cost Per Year (Rp)	Depreciation Cost Per Quarter (Rp)
1	Press Machine	2	2	3,000,000	6,000,000	3,000,000	750,000
2	Milling Machine	1	5	5,000,000	5,000,000	1,000,000	250,000
3	Steamed tool	2	2	3,500,000	7,000,000	3,500,000	875,000
4	Weigher	1	5	300,000	300,000	60,000	15,000
5	Sanyo	1	3	750,000	750,000	250,000	62,500
6	Blower	1	3	700,000	700,000	233 333	58 333
7	Warehouse	1	15	125,000,000	125,000,000	8333333	2083333
8	Building Production	1	15	150,000,000	150,000,000	10,000,000	2,500,000

9	Building Raw Materials	1	15	40,000,000	40,000,000	2666666	666 667
10	Pick up car	1	10	100,000,000	100,000,000	10,000,000	2,500,000
11	Van	1	15	250,000,000	250,000,000	16,666,666	4166667
Total					684 750 000	55,709,998	13.9275 million

Source: Unyil Jaya (Sports Data) 2015

Table 4.8
Fuel Costs PK Unyil Jaya

Type	Price (Rp)	Per Production Needs	Number of Working Days Per Month	Amount per Production (Rp)	Amountper month (Rp)	Amount per quarter (Rp)
Firewood	125,000	2	24	250,000	6,000,000	18,000,000
Total				250,000	6,000,000	18,000,000

Source: Unyil Jaya (Sports Data) 2015

Table 4.9
Factory *Overhead* Costs Other PK Unyil Jaya

No.	Description	Per Month (Rp)	Per Quarter (Rp)
1	The cost of electricity and water	200,000	600,000
2	Telephone charges	100,000	300,000
3	Maintenance cost	100,000	300,000
4	Shipping costs	4,500,000	13,500,000
5	Miscellaneous expense	100,000	300,000
Total		5,000,000	15,000,000

Source: Unyil Jaya (Sports Data) 2015

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Table 4.10

Direct Labor Costs According to PK Unyil Jaya

No.	Part	Number of employees	Number of Working Days Per Month	Salary Per Day (Rp)	Amount Per Day Salary (Rp)	Total Wages Per Month (Rp)	Total Wages Per Quarter (Rp)
1	Part kneading	1	24	60,000	60,000	1,440,000	4,320,000
2	Parts stamping	2	24	60,000	120,000	2,880,000	8.64 million
3	Part steaming	1	24	60,000	60,000	1,440,000	4,320,000
4	Drying section	2	24	30,000	60,000	1,440,000	4,320,000
5	Weighing section	2	24	30,000	60,000	1,440,000	4,320,000
6	Stripping section	1	24	30,000	30,000	720,000	2,160,000
7	Packing section	2	24	30,000	60,000	1,440,000	4,320,000
Total		11			450,000	10.800.0000	32.4 million

Source: Unyil Jaya (Sports Data) 2015

Table 4.11

Indirect Labor Costs According to PK Unyil Jaya

No.	Part	Number of employees	Number of Working Days Per Month	Salary Per Day (Rp)	Amount Per Day Salary (Rp)	Total Wages Per Month (RP)	Total Wages Per Quarter (Rp)
1	Driver	2	24	100,000	200,000	4,800,000	14.4 million
2	Part Sales	2	24	85,000	170,000	4.08 million	12.24 million
TOTAL		4			370,000	8.88 million	26.64 million

Source: Unyil Jaya (Sports Data) 2015

In determining the sales forecast for September-November 2015

Sales forecast is the basis of the plan of activities to be carried out of the company. The calculation of the sales forecast for the product aci crackers noodles are as follows:

Table 4.12
Sales forecast PK Unyil Jaya
September - November 2015

Period	Sales (Y)	X		XY
February	3465	-3	9	-10 395
March	4125	-2	4	-8250
April	3960	-1	1	-3960
May	3,795	0	0	0
June	3960	1	1	3960
July	3,630	2	4	7,260
August	3840	3	9	11,520
AMOUNT	26 775	0	28	135

Source: PK Unyil Jaya Table 4.3 (Sports Data) 2015

$$Y = a + bX$$

$$Y = 3.825 + 4.82 (x)$$

Forecast sales for the month of September 2015

$$Y = 3.825 + 4.82 (4)$$

= 3844.29 rounded to 3,844 bales.

Forecast sales for the month of October 2015

$$Y = 3.825 + 4.82 (5)$$

= 3849.11 rounded to 3,849 bales

Forecast sales for the month of November 2015

$$Y = 3.825 + 4.82 (6)$$

= 3853.93 rounded to 3,854 bales.

Table 4.13
Sales forecast Calculation results from September to November 2015

Mie Aci crackers PK Unyil Jaya

Period	Sales forecast	Selling	Total Sales
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	(bal / Wrap)	price (Rp)	(Rp)
September	3,844	35,000	134 540 000
October	3,849	35,000	134 715 000
November	3,854	35,000	134 890 000
AMOUNT	11 547		404 145 000

Source: PK Unyil Jaya (Sports Data) 2015

Based on the calculation of sales forecasts in *time series*, sales estimates for September to November 2015 increased from July and August 2015.

Determining the Cost of Raw Materials Forecast In September-November 2015

The forecast cost of raw materials was conducted to determine what costs the company in the next period. The calculation of the forecast cost of raw materials for cracker products aci noodles are as follows:

Table 4:14
Raw Material Costs PK forecast Unyil Jaya

September - November 2015

Period	Cost of Raw Materials (Rp) (Y)	X		XY
February	75.6 million	-3	9	-226 800 000
March	90,000,000	-2	4	-180 000 000
April	81 million	-1	1	-81,000,000
May	82.8 million	0	0	0
June	86.4 million	1	1	86.4 million
July	79.2 million	2	4	158 400 000
August	86.4 million	3	9	259 200 000
AMOUNT	581 400 000	0	28	16.2 million

Source: PK Unyil Jaya table 4.4 (Sports Data) 2015

$$Y = a + bX$$

$$+ Y = 83,057,142.86 + 578,571.48 (x)$$

Forecast raw material costs for the month of September 2015

$$Y = 83.057.142,86 + 578.571,48 (4)$$

= Rp 83,371,428.57

Forecast raw material costs for the month of October 2015

$$Y = 83.057.142,86 + 578.571,48 (5)$$

= USD 85.95 million

Forecast raw material costs for the month of November 2015

$$Y = 83.057.142,86 + 578.571,48 (6)$$

= Rp 85,528,571.43

Table 4:15
Calculation results forecast for Raw Material Costs

PK Unyil Jaya September-November 2015

Period	Forecasts Raw Material Costs (Rp)
September	83,371,428.57
October	85.95 million
November	85,528,571.43
AMOUNT	257 850 000

Source: PK Unyil Jaya (Sports Data) 2015

Based on the calculation forecast raw material costs above, the cost of raw materials PK Unyil Jaya in September to November 2015 amounting to Rp 257.85 million

Determining the Cost of Materials Forecast Helper September-November 2015

calculation of the forecast cost of raw materials for cracker products aci noodles are as follows:

Table 4:16
Material Cost Helper forecast PK Unyil Jaya

September - November 2015

Period	Material costs Helper (RP) (Y)	X		XY
February	2.1155 million	-3	9	-6.3465 Million
March	2.6625 million	-2	4	-5.325 Million
April	2.558 million	-1	1	-2.558 Million
May	2.4535 million	0	0	0
June	2.352 million	1	1	2.352 million

July	2.284 million	2	4	4.568 million
August	2.4525 million	3	9	7.3575 million
AMOUNT	16.878 million	0	28	48,000

Source: PK Unyil Jaya table 4.5 (Sports Data) 2015

$$a = 2,411,142.86 \quad b = 1714.29$$

$$Y = a + bX$$

$$Y = 2,411,142.86 + 1714.29 (x)$$

Forecast raw material costs for the month of September 2015

$$Y = 2.411.142,86 + 1.714,29 (4)$$

= Rp 2.418 million

Forecast raw material costs for the month of October 2015

$$Y = 2.411.142,86 + 1.714,29 (5)$$

= Rp 2,419,714

Forecast raw material costs for the month of November 2015

$$Y = 2.411.142,86 + 1.714,29 (6)$$

= Rp 2,421,429

Table 4:17
Material Cost Calculation Results Forecast Helper
PK Unyil Jaya September-November 2015

Period	Forecast Helper Material Costs (Rp)
September	2.418 million
October	2419714
November	2421429
Total	7259143

Source: PK Unyil Jaya (Sports Data) 2015

Based on the results of the calculation of the cost forecast above auxiliary materials, auxiliary materials costs PK Unyil Jaya in September to November 2015 worth Rp.7.259.143

Separation Costs

Table 4:16

Cost segregation PK Unyil Jaya September-November 2015

Type Cost	Fixed cost (Rp)	Variable costs (Rp)	Total cost (Rp)
Production cost			
Raw Material Costs		257 850 000	257 850 000
Labor Costs Jump		32.4 million	32.4 million
Overhead Costs:			
Fuel Costs		18,000,000	18,000,000
Material costs Helper		7259143	7259143
Cost of Electricity and Water		600,000	600,000
Cost Phone		300,000	300,000
Shipping costs		13,500,000	13,500,000
Equipment costs		465,000	465,000
Cost of depreciation	13.9275 million		13.9275 million
Miscellaneous expense		300,000	300,000
Non-Production Costs			
Indirect Labor Costs	26.64 million		26.64 million
Maintenance cost	300,000		300,000
AMOUNT	40.8675 million	330 674 143	371 532 643

Calculation of Cost of Goods Sold

Cost of Sales Variable September - November 2015

Production cost

The amount of Rp 257 850 000 Raw Material Costs

Direct Labor costs Rp 32.4 million

BOP Rp 40,424,143 +

Cost of Goods Sold 330 674 143 Variable

Projection Income Statement - Loss

Projection Income Statement September - November 2015

Sales of Rp 404 145 000

Cost of Sales Variable Rp 330 674 143 -

Contribution margin (profit contribution) Rp 73,470,857

Fixed cost :

BOP Rp 40.8675 million -

Net profit before tax of Rp 32,603,357

Determination of *Break Even Point* (BEP)

Is known :

FC = Rp 40.8675 million FC = Fixed costs

$V = = Rp\ 28637.23$ V = variable cost per unit

P = Rp 35.000 P = selling price per unit

Q = 11 547 bales Q = Quantity

VC = Rp 330 674 143 VC = variable cost

S = Rp 404 145 000 S = Sales

BEP (Q) =

= 6422.91 rounded to 6423 pcs

BEP (Rp) =

$$= \text{Rp}227\,041\,667$$

Determination Margin Contributions (*Contribution Margin*)

The amount of contribution margin for the production of crackers noodles namely:

Contribution Margin = Total Sales - Total Variable Costs

Contribution Margin = Rp404 145 000 - Rp330 674 143

Contribution Margin = Rp 73,470,857

Thus, Contribution Margin crackers noodle products aci on PK Unyil Jaya Rp 73,470,857

Determination of the *Margin of Safety*

Beasarnya *margin of safety* for products PK Unyil Jaya aci crackers noodles can be calculated as follows:

Margin of Safety = $\frac{\text{Margin of Safety}}{\text{Total Sales}} \times 100\%$

Margin of Safety = $\frac{73,470,857}{180,000,000} \times 100\% = 0,41 = 41\%$

Determination of *Degree of Operating Leverage*

The degree of *operating leverage* =

The degree of *operating leverage* = $\frac{\text{Degree of Operating Leverage}}{\text{Degree of Operating Leverage}} = 2.25$

The degree of operating leverage is a measure of the level of certain sales, what percentage change in sales volume will affect profits. So it can be said that the degree of operating leverage PK Unyil Jaya is of 2.25 or 22.5 %. This means that if the company has increased sales by 1%, the company gets profit rose 22.5%.

COVER

Knot

1. The level of sales to be achieved PK Unyil victorious in order to obtain the targeted profit is as much as 11 547 bales with a selling price of Rp35,000 / bal.
2. BEP noodles for aci crackers products amounted to 6423 bales, or Rp 227 041 667.

3. PK contribution margin Unyil Jaya In planning a sales amounted Rp.73.470.857.
4. *Margin of Safety* aci crackers noodles PK Unyiljaya is 41% or as much as 4,734 bales, this means that if the actual sales aci crackers noodle PK Unyil Jaya decreased 41% (from the planned sales), the company will suffer a loss.
5. Value *margin of safety* for cracker products aci PK Unyil Jaya noodles is large enough so the tolerance limits are also a large decrease in production. *Degree of operating leverage* is a measure of the level of certain sales, what percentage change in sales volume will affect profits. So it can be said that the *operating leverage* PK Unyil Jaya is of 2.25, or 22.5%, which means that every 1% increase in sales revenue would result in 22.5% increase in net income.

Suggestion For Institutions

1. PK Unyil Jaya must pay attention to the sales forecast to gain maximum profit. To deal with competitors PK Unyil Jaya must prepare strategies to compete. Strategies that can be done such as increasing sales volume by always innovating in product development, reduce costs as small as possible and determine the selling price that can compete with other products.
2. PK Unyil Jaya must be producing above breakeven or *break even point* so the planned profit can be met.
3. In addition to the break even point PK Unyil Jaya must also consider the *margin of safety* and *operating leverage* that the company does not lose.
4. PK Unyil Jaya should implement cost-volume-profit as a tool in planning for profit. Because so far the company has not implemented a cost-volume-profit in profit planning.
5. Analisis implementation of cost-volume-profit that should be accompanied by a good understanding of the separation of fixed costs and variable costs that has not been done by the company.

Suggestions for Further Research

For further research is expected to further increase by extending the period of research on similar companies to deepen *the* analysis of *cost-volume-profit*, and can determine the unit price calculation of the product. So it can be concluded intact on *the* analysis of *cost-volume-profit* overall

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