

ABSTRAK

MHD ALDI EFFENDI. *Desain Cost-Volume-Profit Analysis Pada Toko Kamila*. Dibimbing oleh NILAM KEMALA ODANG.

Dunia usaha dihadapkan pada berbagai tantangan dan rintangan. Salah satunya ialah tingkat kompetisi antar pelaku usaha. Oleh karena itu, Perusahaan harus melakukan perencanaan laba agar laba yang diperoleh dapat mencapai titik optimal. Penelitian ini bertujuan menganalisis *cost-volume-profit* pada barang dagang dan barang produksi pada Toko Kamila. Penelitian ini dilakukan pada bulan Juli hingga September 2022 di UMKM Toko Kamila, Kecamatan Medan Johor, Kota Medan, Sumatera Utara. Pengolahan data dalam penelitian ini menggunakan deskriptif kualitatif dengan triangulasi data dan data dikumpulkan melalui wawancara, observasi dan dokumentasi. Hasil penelitian menunjukkan *Contribution Margin* sebesar 20% atau senilai Rp 100.999.000, *Break-even point* sebesar Rp 178.329.540 dengan unit terjual 11.273, *Margin of safety* sebesar 65%, *degree of operating leverage* sebesar 153%, *Shutdown point* sebesar Rp 119.021.055 setara dengan 7.524 unit. Target laba untuk periode selanjutnya 30% dari penjualan sebesar 153.525.000, maka penjualan harus ditingkatkan sebanyak 60.445 produk atau senilai Rp 956.222.576. *Contribution margin* pada UMKM Toko Kamila menunjukkan bahwa total *Contribution margin* mampu menutupi biaya tetap perusahaan. Total *break-even point* dapat dicapai dengan nilai yang relatif rendah dari penjualan. *Margin of safety* menunjukkan nilai yang tinggi artinya semakin tinggi nilai *Margin of safety* menunjukkan perusahaan tidak dalam bahaya, *Degree of operating leverage* menunjukkan nilai optimal karena kenaikan penjualan akan diikuti kenaikan laba perusahaan, Target laba dapat dicapai jika adanya konsistensi penjualan, peningkatan pemasaran dan menjaga loyalitas pelanggan, *Shutdown Point* dapat terjadi ketika perusahaan tidak mampu menutupi biaya tetap non tunai.

Kata kunci: *Cost-Volume-Profit, Contribution Margin, Break-Even Point, Margin of Safety, Degree of Operating Leverage, Target Laba, Shutdown Point*

ABSTRACT

MHD ALDI EFFENDI. *Cost-Volume-Profit Analysis Design at Kamila Store. Guided by NILAM KEMALA Odang.*

The business world is faced with various challenges and obstacles. One of them is the level of competition between business actors. Therefore, the company must carry out profit planning so that the profits obtained can reach the optimal point. This study aims to analyze the cost-volume-profit of merchandise and manufactured goods at the Kamila Store. This research was conducted from July to September 2022 at Kamila Store, Medan Johor District, Medan City, North Sumatra. Data processing in this study used descriptive qualitative with triangulation of data and data collected through interviews, observation and documentation. The results showed that Contribution Margin was 20% or Rp. 100,999,000, Break-even point was Rp. 178,329,540 with 11,273 units sold, Margin of safety was 65%, degree of operating leverage was 153%, Shutdown point was Rp. 119,021.055 is equivalent to 7,524 units. The profit target for the next period is 30% of sales of 153,525,000, so sales must be increased by 60,445 products or Rp. 956,222,576. The contribution margin at the Kamila Store shows that the total contribution margin is able to cover the company's fixed costs. The total break-even point can be achieved with a relatively low value of sales. The margin of safety shows a high value, meaning that the higher the value Margin of safety indicates the company is not in danger, Degree of operating leverage shows the optimal value because an increase in sales will be followed by an increase in company profits. Profit targets can be achieved if there is consistency in sales, increased marketing and maintains loyalty customers, Shutdown Point can occur when the company is unable to cover non-cash fixed costs.

Keywords: *Cost-Volume-Profit, Contribution Margin, Break-Even Point, Margin of Safety, Degree of Operating Leverage, Profit Target, Shutdown Point*