

## ABSTRAK

REGINA ELISABETH S. Analisis Cost Volume Profit Bisnis Rintisan Nursery (Studi Kasus Ud. Boto Lungun). Dibimbing oleh Hendra Agustinus H. Marbun.

Bisnis tanaman hias salah satu usaha yang terkenal di dunia termasuk negara Indonesia. Usaha tanaman hias paling populer di kalangan ibu rumah tangga dan pebisnis yang ingin membuat taman pada usaha mereka. Hanya saja usaha ini memiliki tingkat kompetisi antar pelaku usaha dalam menentukan harga satuan dan laba bersih yang di dapat setiap penjualan. Oleh karena itu, perusahaan perlu melakukan perhitungan *Analisis Cost Volume Profit* serta perencanaan laba yang didapat hingga di titik optimal. Adapun tujuan yang dilakukan pada penelitian ini yaitu menganalisis *Cost Volume Profit* terhadap produksi tanaman hias dalam took Ud. Boto Lungun. Waktu yang dilakukan pada penelitian ini dimulai pada bulan September – November 2022 di Ud. Boto Lungun, Kecamatan Tj. Morawa, Kabupaten Deli Serdang, Sumatera Utara. Penelitian ini menggunakan pengolahan data melalui dua pendekatan yaitu kuantitatif dan kualitatif dengan triangulasi data, dimana data yang didapat melalui wawancara, observasi, serta dokumentasi. Sehingga hasil yang didapat dari penelitian ini menunjukkan *contribution margin* sebesar 59% atau senilai Rp 7.336.250, berikutnya *Break-event point* sebesar Rp 7.087.380 dimana unit yang harus dijual sebanyak 1.417, selanjutnya pada *Margin of Safety* bernilai 43%, berikutnya *Degree of Operating Leverage* yang memiliki nilai sebesar 231% atau 2,31 yang terakhir yaitu Target laba yang diharapkan sebesar 30% yang dimana penjualan ditingkatkan bernilai Rp 13.476.884 dengan unit yang terjual sebanyak 2.695 produk. *Contribution Margin* di Ud. Boto Lungun memberitahukan total biaya tetap dapat tertutupi. Total *Break-even point* juga didapat dengan nilai yang relatif rendah dari penjualan. *Margin of Safety* juga memberitahukan arti dari semakin tinggi nilai maka perusahaan tidak akan mengalami kerugian atau bahaya, *Degree of Operating Leverage* menunjukan nilai optimal dimana kenaikan penjualan juga berhubungan dengan kenaikan laba perusahaan, selanjutnya target laba dapat dicapai jika penjualan dilakukan konsistensi, peningkatan pemasaran dan menjaga loyalitas pelanggan.

Kata Kunci : *Cost-volume Profit, Contribution Margin, Break-Event Point, Margin of Safety, Degree of Operating Leverage, Target Laba*

## ABSTRACT

*REGINA ELISABETH S. Cost Volume Profit Analysis for Nursery Startup Business (Case Study of Ud. Boto Lungun). Supervised by Hendra Agustinus H. Marbun.*

*The ornamental plant business is one of the most well-known businesses in the world, including Indonesia. The ornamental plant business is most popular among housewives and business people who want to make a garden for their business. It's just that this business has a level of competition between business actors in determining the unit price and net profit that can be obtained for each sale. Therefore, the company needs to calculate the Cost Volume Profit Analysis and profit planning to get to the optimal point. The purpose of this research is to analyze the Cost Volume Profit for the production of ornamental plants in the Ud shop. Boto Lungun. The time this research was conducted was from September to November 2022 in Ud. Boto Lungun, District Tj. Morawa, Deli Serdang Regency, North Sumatra. This study uses data processing through two approaches, namely quantitative and qualitative with data triangulation, where data is obtained through interviews, observation, and documentation. So that the results obtained from this study show a contribution margin of 59% or IDR 7,336,250, then the Break-event point of IDR 7,087,380 where the units that must be sold are 1,417, then the Margin of Safety is worth 43%, then the Degree of Operating Leverage which has a value of 231% or the last 2.31, namely the expected profit target of 30%, where sales are increased is worth IDR 13,476,884 with 2,695 units sold. Contribution Margin at Ud. Boto Lungun stated that the total fixed costs can be covered. Total Break-even point is also obtained with a relatively low value of sales. The Margin of Safety also tells the meaning of the higher the value, the company will not experience loss or danger, the Degree of Operating Leverage shows the optimal value where the increase in sales is also associated with an increase in company profits, then the profit target can be achieved if sales are carried out consistently, increase marketing and maintain customer loyalty.*

**Keywords** : *Cost-volume Profit, Contribution Margin, Break-Event Point, Margin of Safety, Degree of Operating Leverage, Profit Target*