

## **Implementation of Costing Profit Volume (CVP) For Profit Planning At Tuwa Kawa Coffee & Eatry**

Nabila Maharani Rahayu<sup>1)</sup>  
nabilaarahayuu@gmail.com

Widia Astuti<sup>2)</sup>  
widiaastutiakuntansi@gmail.ac.id

<sup>1)2)</sup>Universitas Mataram

### **ABSTRAK**

Tuwa Kawa Coffee & Eatry as a business actor in the culinary sector needs to ensure profit stability amid fluctuations in operational costs and uncertain sales volumes. In practice, the company has not used the right financial analysis tools to help with profit planning in a systematic and measurable manner. This study aims to analyze *Costing Volume Profit (CVP)* for profit planning at Tuwa Kawa Coffee & Eatry. CVP analysis serves to identify the relationship between costs, sales volume and profit so that it can provide an overview of changes in one of the components that will affect the company's profit. The research method applied is a case study with a qualitative descriptive approach. The data analyzed was obtained from the financial statements of Tuwa Kawa Coffee & Eatry's profit and loss. The results of the study revealed that CVP analysis can provide significant benefits for management in estimating profits to be achieved, determining realistic sales targets and designing more efficient cost control strategies. In addition, CVP also assists management in evaluating the sensitivity of profits to changes in costs and selling prices so that business decisions can be made on a more accurate basis of analysis. Thus, the implementation of *Costing Volume Profit (CVP)* at Tuwa Kawa Coffee & Eatry is expected to be an important basis in financial planning and strategies to increase the company's profitability in the future.

Kata kunci: Costing Volume Profit, Profit Planning

## INTRODUCTION

The development of the coffee shop industry in Indonesia has increased significantly in the last decade. According to data from the Indonesian Coffee Association (2023), the number of coffee shops in Indonesia has reached more than 5,000 units with an average growth rate of 15% per year. This figure reflects the high public interest in coffee drinking culture and increasingly dynamic lifestyle changes. This phenomenon does not only occur in big cities such as Jakarta, Bandung or Surabaya, but also in various regions including Mataram City which has now experienced a significant increase in the number of coffee shops in recent years. In this increasingly fierce competition, Tuwa Kawa Coffee & Eatery as one of the business actors in the F&B industry faces complex challenges in maintaining the sustainability of its business. The rapid growth in the number of coffee shops illustrates a change in consumer behavior, where modern society now makes cafes not only a place to enjoy coffee drinks but also a space to socialize, work, hold meetings and even create content for social media. This trend has made coffee shops an important part of the urban lifestyle that is synonymous with a relaxed yet productive atmosphere. However, behind this rapid growth, not a few coffee shops have finally had to close their businesses in a short time. Many of them fail not because of a lack of consumer interest, but because of poor financial management especially in terms of profit management and business sustainability strategies. Many business actors focus too much on the external appearance aspects such as the aesthetics of the place, attractive interior design, unique concepts and massive promotions at the beginning of the opening, but ignore the fundamental aspects of financial management. Without planned cost management, effective expense control and a measurable profit planning strategy, coffee shop businesses are prone to experiencing an imbalance between revenue and operational costs (Konsumsi Kopi Domestik Indonesia (2013-2023) - AEKI-AICE, n.d.).

This is where Cost Volume Profit (CVP) analysis should be used as one of the supporting tools in the business decision-making process, especially for business actors in the coffee shop sector. CVP analysis can help business owners understand how many products in terms of coffee or other menus must be sold to break even, calculate the contribution margin of each sales unit and compile realistic profit targets based on existing fixed cost structures and variables. With this understanding, coffee shop owners can develop more realistic financial planning and set measurable profit targets based on fixed cost structures such as rent, employee salaries and equipment as well as basic costs such as raw materials, packaging and utilities. Without the application of this analysis, coffee shops may look crowded but financially they lose money because the selling price does not cover all operational costs (Application et al., n.d.). Therefore, it is important for coffee shop business actors in Mataram City to not only be creative in terms of concepts, but also careful in financial management by implementing an analysis system such as CVP so that businesses can grow healthily and sustainably in the midst of fierce competition.

The application of CVP analysis is basically Tuwa Kawa's effort to transform his financial management approach from reactive to more proactive and data-driven. This transformation marks an important paradigm shift in the way companies manage their financial and operational resources. In addition to assisting in profit planning, this analysis tool is expected to be the foundation for strategic decision-making such as price adjustments, menu optimization, and business expansion plans. In a broader perspective, the application of Cost

Volume Profit (CVP) analysis can also strengthen Tuwa Kawa Coffee & Eavery's managerial ability in dealing with various market dynamics and uncertainties that often occur in the food and beverage (F&B) industry. With a deep understanding of the relationship between cost, volume and profit, Tuwa Kawa Coffee & Eavity can be more adaptive in developing financial strategies and more resilient in maintaining business stability despite fluctuations in raw material prices, changes in consumer trends or increased market competition. The implementation of Cost Volume Profit (CVP) is not only a financial analysis tool but also a competitive advantage that can provide added value for Tuwa Kawa Coffee & Eavity in maintaining its existence and increasing competitiveness in the midst of the complexity of the modern culinary industry.

Tuwa Kawa Coffee & Eavity is a modern café that comes with a unique concept combining a quality culinary experience with the enjoyment of selected coffee in a warm, cozy and aesthetic atmosphere. This place is a favorite place to relax, work, or gather with friends and family because it carries the idea of combining local aesthetics and modern styles. Tuwa Kawa Coffee & Eavity is not only visually appealing but also provides emotional comfort for each of its visitors. The menu is very diverse, ranging from a wide selection of specialty coffees made by experienced baristas to delicious dishes that blend local and international flavors. Every drink and food served is made with high-quality ingredients and attention to detail so that it is able to provide a satisfying and memorable culinary experience. In addition, friendly service and an attractive and instagrammable atmosphere make Tuwa Kawa Coffee & Eavity not only a place to enjoy coffee but also a space that provides a social and aesthetic experience for its visitors. This research has an important value because it applies Costing Volume Profit (CVP) analysis in an effort to improve Tuwa Kawa Coffee & Eavery's profit planning in the midst of increasingly fierce competition. In addition to assisting businesses in determining break-even points, setting competitive prices and designing realistic sales targets, CVPs can provide strategic insights into how changes in costs, selling prices and sales volume affect profits. Tuwa Kawa can ensure its business continuity and competitiveness in the dynamic coffee shop industry by optimizing business decisions, improving operational efficiency and better managing financial risk by understanding the relationship between cost, volume, and profitability levels. Tuwa Kawa Coffee & Eavity has a great opportunity to ensure the sustainability of its business, strengthen its competitiveness in a dynamic and growing market as one of the leading coffee shops that prioritizes quality, creativity and customer satisfaction in every aspect.

According to Henry (2020), profit planning is a systematic activity in estimating a company's revenue and expenses so that the amount of profit expected to be achieved in a certain period can be known with the aim that management can know and determine the amount of profit that is expected to be achieved. This process not only serves as a tool in determining financial targets but also becomes an important basis for management to make rational and measurable decisions. Meanwhile, according to Sharasanti et al., (2024) Profit planning is a process that involves using Cost Volume Profit (CVP) analysis to design price, sales and cost control strategies to achieve optimal profits. This approach is essential to respond to changes in production capacity or market demand (Cost et al., 2024). Cost Volume Profit (CVP)-based profit planning approaches have become particularly relevant in a dynamic and uncertain modern business environment. By utilizing this analysis, companies can be more adaptive in

dealing with market conditions, strengthen competitiveness and ensure business sustainability through measurable and data-driven financial strategies.

Costing Volume Profit (CVP) analysis has broadly become one of the important approaches in the field of managerial accounting and has been widely applied in various studies to examine the complex relationship between costs, sales volume and profit in the context of the business world. This research provides an in-depth understanding of how changes in production levels or sales volume can affect a company's profitability. However, research that specifically applies the Costing Volume Profit (CVP) technique to the coffee shop business sector with its own characteristics and dynamics is still relatively limited. Most previous research has focused more on the manufacturing industry, large companies or medium-to-large-scale businesses that have relatively stable and standardized cost structures and production systems. In addition, there is literature that links the implementation of CVP to strategic decision-making such as pricing and operational efficiency (Dan et al., n.d.) Meanwhile, coffee shops as a form of small to medium business have a different cost structure and tend to be more volatile. This business faces various challenges such as changes in demand influenced by consumer trends, seasons and people's purchasing power. In addition, the price of coffee, milk and sugar raw materials often fluctuates, having a direct impact on total operating costs and profit margins. Fierce competition in the food and beverage industry also requires coffee shop business actors to be able to manage costs efficiently and determine the right pricing strategy to remain competitive. Therefore, the purpose of this study is to examine the use of CVP in improving the financial performance of Tuwa Kawa Coffee & Eatry.

### **Research Objectives**

The purpose of this study was to analyze the Costing Volume Profit (CVP) for profit planning at Tuwa Kawa Coffee & Eatry.

### **Costing**

According to Karen (2022), costing is a measure of resources that can be sacrificed, which includes assets and expenses. If these costs provide benefits in the future, they will be classified as assets on the balance sheet. However, if it does not provide benefits in the future, it will be recognized as an expense in the income statement. Meanwhile, according to Hilton (2024), cost is a form of sacrifice made to achieve certain goals, which is measured through expenditure or use of resources (Yuniarka, 2023). Target costing is a strategy that can be used by companies to design the price of their new products before the production process begins. This strategy helps companies evaluate whether they are able to produce a new product while achieving the set profit target. If through the calculation of the target costing it is found that a product is not suitable for continuation, the company can cancel its development plan. However, for a viable product, companies can design costs from the early stages of the product's life cycle. The calculation of the target cost is carried out per unit by subtracting the expected profit margin from the predetermined selling price (Dewi et al., 2023).

### **Cost Volume Profit (CVP)**

According to Palupi & Wulan (2021), Cost volume profit (CVP) is a management tool used by managers as management accountants to assist in making convincing business decisions where the cost volume depends on business activities and its impact on profits. Cost Volume Profit (CVP) acts as an analytical instrument that provides important information about how much sales volume is needed to break even point and how variations in fixed costs

and variable costs can affect the company's profitability. However, performance and profitability will be reduced if the company's management ignores the CVP analysis during the decision-making process. CVP analysis is used to measure performance, control, stock evaluation, selling pricing, production or service costs, and others (Lulaj & Iseni, 2019). Through the consistent application of this analysis, companies can improve operational effectiveness, strengthen financial strategies and ensure long-term profitability sustainability.

### **Profit Planning**

Profit planning is the preparation of an operational plan that aims to realize the company's vision and goals. Profit plays a crucial role in the planning process because the main goal of a plan is to obtain a profit that is able to meet expectations (Cahyani & Yuwono, 2024). Profit is the difference between the income received and the expenses incurred. Efficient planning requires the involvement and coordination of all parts of an entity. The planning process includes setting the company's measurable goals as the targets to be achieved. (Henny Ayu Dwi Savitri & Subakir, 2020).

## **METODE**

This study uses a case study type to explore in depth the application of Costing Volume Profit (CVP) in coffee shops. The case study method is one of the research approaches that is often used in the field of social and business sciences because it is able to provide a deep understanding of a phenomenon or event that occurs in a certain context (Syahrizal & Jailani, 2023).

### **Sample**

The sample in this study used Tuwa Kawa Coffee & Eatry. The selection of Tuwa Kawa Coffee & Eatry is based on the consideration that this business is one of the growing coffee shops in Mataram City and has been operating since 2022.

### **Data Collection**

According to Siti Romdona (2025), the data collection technique is carried out through interview and observation methods, where data is collected directly from 1 respondent/informant who is the manager of the coffee shop. The data used in this study is primary data obtained directly through the results of interaction with respondents through in-depth interviews and direct observation of the company's operational activities and primary data obtained directly from internal sources of the Coffee shop.

### **Data Analysis Techniques**

The data analysis process is carried out using a data reduction technique, which is adjusting data analysis based on needs and compiling it systematically. After that, the data that has been described in detail is presented in a more concise and easy-to-understand form. The akhir stage is the drawing of conclusions, where the conclusions obtained must be able to answer the formulation of the problem that has been established since the beginning of the research.

## **RESULTS AND DISCUSSION**

To ensure that revenue and expenses are balanced, Tuwa Kawa Coffee & Eatry can use Costing Volume Profit (CVP) by identifying and tracking all operational costs, creating budgets and thoroughly recording all transactions. Analysis of revenue, stability of operating costs and the use of financial ratios, such as gross profit ratio, net profit and profit margin, are used to assess

profit planning. These ratios show good results. Because systematic recording makes it easier to monitor income and expenses. In addition, CVPs can be used to manage business finances with the help of an experienced accounting division.

Owners of Tuwa Kawa Coffee & Eatry can make decisions by looking at data such as daily sales, operating costs, customer feedback and market analysis. This is done to find out customer behavior and competition. In addition, regular evaluation of financial statements and operational cost analysis are also carried out to find efficiency opportunities and increase revenue. Tuwa Kawa Coffee & Eatry is constantly striving to improve profit planning and capitalize on opportunities to grow in a competitive market with this approach. From the results of the data above, it shows that the financial statements at Tuwa Kawa Coffee & Eatry are as follows:

Table 1. Kawa Coffee & Eatry Tua Profit and Loss Report

INCOME STATEMENT TUWA KAWA COFFEE & EATRY BY 1 JAN-31 DEC 2024			
ACCOUNT CODE	INFORMATION	DEBIT	KREDIT
	INCOME		
4001	FOOD AND BEVERAGE SALES	650,000,000	
	<b>TOTAL REVENUE</b>	<b>650,000,000</b>	
	COST OF GOODS SOLD		
5001	RAW MATERIALS AND PREPARATION	190,000,000	
	OPERATIONAL COSTS		
6001	EMPLOYEE SALARIES AND WAGES	179,000,000	
6002	RENT AND UTILITIES	36,000,000	
6004	OTHER OPERATIONAL COSTS	35,000,000	
	<b>TOTAL OPERATING COSTS</b>	<b>440,000,000</b>	
	<b>GROSS PROFIT</b>		<b>210,000,000</b>
7100	TAX 11%	17,710,000	
	<b>NET PROFIT</b>		<b>192,290,000</b>

Source : Tua Kawa Coffee & Eatry primary data in 2024

Based on Tuwa Kawa Coffee & Eavery's income statement for the period of January 1 – December 31, 2024, the total amount of revenue generated from food and beverage sales reached Rp. 650,000,000. The total operating costs during the period amounted to Rp. 440,000,000 which then resulted in a total gross profit of Rp. 210,000,000. Meanwhile, net profit was obtained from tax deduction on gross profit with a total net profit of Rp. 192,290,000.

Tabel 2. Laporan Laba Rugi Full Costing Tuwa Kawa Coffee & Eatry

INCOME STATEMENT FULL COSTING TUWA KAWA COFFEE & EATRY BY 1 JAN-31 DEC 2024			
ACCOUNT CODE	INFORMATION	DEBIT	KREDIT
	Income		
4100	Food & Beverage Sales		650,000,000
	<b>Total Revenue</b>		<b>650,000,000</b>
<b>5100</b>	<b>Cost of Goods Sold (COGS):</b>		
5110	Food & Beverage Raw Materials	145,000,000	
5120	Direct Labor Wages	35,000,000	
5130	Production Gas and Water Costs	10,000,000	
5140	Cost of Packaging & Disposable Tools	25,000,000	
5150	Purchase Transportation Costs	7,500,000	
5160	Daily Cleaning Costs of Production	2,500,000	

5170	Fixed Cost of Production (Fixed Salary & Rent)	180,000,000	
	<b>Total HPP</b>	<b>405,000,000</b>	
4200	<b>Gross Profit</b>		<b>245,000,000</b>
6100	<b>Operational &amp; General Expenses</b>		
6110	Non-Production Electricity & Water	15,000,000	
6120	General Costs and Maintenance	15,000,000	
6130	Equipment Depreciation	5,000,000	
	<b>Total Operating Costs</b>	<b>35,000,000</b>	
4300	<b>Operating Profit Before Tax</b>		<b>210,000,000</b>
7100	Income Tax Burden (11%)	17,710,000	
3100	<b>Net Profit for the Year</b>		<b>192,290,000</b>

Source : Tua Kawa Coffee & Eatry primary data in 2024

According to Tuwa Kawa Coffee & Eavery's full costing income report for the period January 1 – December 31, 2024, the total amount of revenue is Rp. 650,000,000. Total Cost of Goods Sold (COGS) of Rp. 405,000,000 so that a gross profit of Rp. 245,000,000 was obtained. Total operating expenses amounted to Rp. 35,000,000, operating profit before tax amounted to Rp. 210,000,000 and earned net profit for the current year of Rp. 192,290,000.

Table 3. Variable Income Statement Costing Aging Kawa Coffee & Eatry

INCOME STATEMENT VARIABLE COSTING TUWA KAWA COFFEE & EATRY BY 1 JAN-31 DEC 2024			
ACCOUNT CODE	INFORMATION	DEBIT	KREDIT
	<b>Income</b>		
4100	Food & Beverage Sales		650,000,000
	<b>Total Revenue</b>		<b>650,000,000</b>
5100	<b>Variable Cost of Production:</b>		
5110	Food & Beverage Raw Materials	145,000,000	
5120	Direct Labor Wages	35,000,000	
5130	Production Gas and Water Costs	10,000,000	
5140	Cost of Packaging & Disposable Tools	25,000,000	
5150	Purchase Transportation Costs	7,500,000	
5160	Daily Cleaning Costs of Production	2,500,000	
	<b>Total Variable Cost of Production</b>	<b>225,000,000</b>	
4210	<b>Contribution Margin</b>		<b>425,000,000</b>
6100	<b>Fixed Operating Costs</b>		
6110	Fixed Salary	144,000,000	
6120	Rent a Building	36,000,000	
6130	Electricity & Fixed Water	15,000,000	
6140	General Costs & Depreciation	20,000,000	
	<b>Total Fixed Costs</b>	<b>215,000,000</b>	
4300	<b>Operating Profit</b>		<b>210,000,000</b>
7100	Income Tax Burden (11%)	17,710,000	
3100	<b>Net Profit for the Year</b>		<b>192,290,000</b>

Source : Tua Kawa Coffee & Eatry primary data in 2024

According to Tua Kawa Coffee & Eavery's variable costing profit and loss for the period January 1 – December 31, 2024, the total revenue is Rp. 650,000,000. The total variable cost is Rp. 225,000,000 so that the contribution margin is obtained of Rp. 425,000,000. Total fixed costs amounted to Rp. 215,000,000, operating profit amounted to Rp. 210,000,000 and earned a net profit for the current year of Rp. 192,290,000.

### Results Discussion

The following is the profit plan determined through the analysis of Costing Volume Profit (CVP) at Tuwa Kawa Coffee & Eatry:

### Contribution Margin Analysis

The ability of production to contribute to profit generation can be evaluated through contribution margins. Here is the calculation of the contribution margin:

$$\begin{aligned}\text{Contribution Margin} &= \text{Total Sales} - \text{Total Variable Cost} \\ &= \text{Rp. } 650.000.000 - \text{Rp. } 225.000.000 \\ &= \text{Rp. } 425.000.000\end{aligned}$$

The next stage is to calculate the contribution margin ratio which aims to measure how much profit contribution is made by the company, with the following calculation:

$$\begin{aligned}\text{Contribution Margin Ratio} &= \frac{\text{Margin Kontribusi}}{\text{Penjualan}} \times 100\% \\ &= \frac{\text{Rp. } 425.000.000}{\text{Rp. } 650.000.000} \times 100\% \\ &= 65\%\end{aligned}$$

Based on the results of the calculation on this business, it shows that the contribution margin reaches Rp. 425,000,000 or around 65% of total sales. This indicates that the management of Tuwa Kawa Coffee & Eavery's business throughout 2024 will make a relatively low contribution.

### Break Event Point Analysis

One of the steps that can be taken in the Costing Volume Profit (CVP) analysis is to calculate the Break Event Point or break-even point. The Break Event Point (BEP) shows the minimum amount of production that needs to be achieved so that the company is in a neutral position, i.e. there are no profits or losses. The break-even point calculation is as follows:

$$\begin{aligned}\text{Break Event Point (BEP)} &= \frac{\text{Biaya Tetap}}{\text{Rasio Margin Kontribusi}} \\ &= \frac{\text{Rp. } 215.000.000}{65\%} \\ &= \text{Rp. } 330.769.230\end{aligned}$$

Based on the calculation results, Tuwa Kawa Coffee & Eatry generated a Break Event Point (BEP) of Rp. 330,769,230 which shows that Tuwa Kawa Coffee & Eatry is at break-even.

### Margin Of Safety Analysis

The margin of safety analysis illustrates the level of safety, namely the extent to which Tuwa Kawa Coffee & Eatry has experienced a decline in sales but is still within safe limits according to the calculations. Thus, the company will not bear losses. The calculation of the margin of safety is as follows:

$$\begin{aligned}\text{Margin Of Safety} &= \text{Total Sales} - \text{Break-even Sales} \\ &= \text{Rp. } 650.000.000 - \text{Rp. } 330.769.230 \\ &= \text{Rp. } 319.230.770\end{aligned}$$

$$\begin{aligned}\text{Margin Of Safety} &= \frac{\text{Margin Of Safety}}{\text{Total Penjualan}} \times 100\% \\ &= \frac{\text{Rp. } 319.230.770}{\text{Rp. } 650.000.000} \times 100\% \\ &= 49\%\end{aligned}$$

Based on the results obtained from the calculation, the Margin Of Safety of Tuwa Kawa Coffee & Eatry is 49%. The maximum limit of the decrease in the target sales revenue that can still be tolerated without causing losses is Rp.319,230,770. If the sales revenue of Tuwa Kawa Coffee & Eatry decreases beyond the safety limit, then it can be concluded that Tuwa Kawa Coffee &

Eatry has suffered a loss. The higher the value of the Margin Of Safety obtained, the lower the level of risk of loss that must be borne by a business.

## CONCLUSION

The results show that the implementation of Costing Volume Profit (CVP) for profit planning at Tuwa Kawa Coffee & Eatry shows that although the company has not yet used this method in its business, the analysis of Costing Volume Profit (CVP) provides a strategic overview that is very helpful in the business decision-making process. With a contribution margin of Rp. 425,000,000 with a ratio of 65%, Break Event Point (BEP) of Rp. 330,769,230 and margin of safety of Rp. 319,230,770 with a ratio of 49%. The use of Costing Volume Profit (CVP) can make it easier to plan profit targets, cost efficiency and business development strategies because it helps assess the relationship between costs, sales volume and profit.

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