

RINGKASAN

Usaha “Sari Rasa” merupakan salah satu industri kecil yang memiliki omset terbesar di Banyumas yang bergerak dibidang usaha makanan khususnya sriping singkong dan kacang goreng. Masalah yang ditemukan pada usaha ini yaitu usaha ini belum memperlihatkan dengan jelas dan rinci terkait besarnya biaya pembayaran biaya tetap, produksi, volume serta keuntungan perbulannya. Usaha ini hanya berpedoman pada anggapan bahwa semakin tinggi tingkat penjualan semakin banyak laba yang diperoleh atau hanya membandingkan jumlah yang dikeluarkan dan jumlah yang diterima tanpa ada suatu perencanaan laba . Tujuan penelitian adalah: 1) mengetahui volume penjualan sriping singkong dan kacang goreng yang harus dipenuhi dalam keadaan *Break Even* baik BEP unit, penerimaan, dan harga, 2) menghitung *contribution margin*, *degree operating leverage*, dan *margin of safety* produk dan 3) menganalisis besarnya volume penjualan saat mencapai target laba.

Penelitian dilaksanakan pada tanggal 1 Januari hingga 31 Maret 2017. Metode penelitian yang digunakan adalah studi kasus. Pemilihan tempat dilakukan secara sengaja (*purposive*). Data dianalisis menggunakan analisis *cost-volume-profit* seperti titik impas, *Contribution margin*, *degree operating leverage*, *margin of safety* dan analisis target laba.

Hasil penelitian menunjukkan bahwa masing-masing BEP penjualan sriping singkong dan kacang goreng periode Januari hingga Maret 2017 yaitu Rp 2.779.819,70 dan Rp1.280.464,60 sedangkan untuk masing-masing BEP produksi sriping singkong dan kacang goreng yaitu sebesar 63 Bal dan 17 Bal. BEP harga sriping singkong dan kacang goreng yaitu sebesar Rp34.003,25 dan Rp40.910,96. *Contribution margin* pada sriping singkong sebesar Rp13.323.033,33 Sedangkan *contribution margin* produk kacang goreng sebesar Rp17.318.250,00. Nilai *degree operating leverage* masing-masing produk untuk sriping singkong dan kacang goreng adalah 1,053 dan 1,037. Nilai *margin of safety* masing-masing produk untuk sriping singkong dan kacang goreng adalah 95 persen dan 96,51 persen. Volume penjualan masing-masing produk pada periode selanjutnya untuk mencapai target laba sebesar 10 persen sebanyak 1397 Bal per bulan untuk produk sriping singkong dan 557 Bal per bulan untuk produk kacang goreng.

SUMMARY

“Sari Rasa” is one of small-scale food businesses that has the biggest turnover in Banyumas. This business is located in Wlahar Wetan, Kalibagor, Banyumas, and produces cassava chips and roasted peanuts. The problem found in this small-scale business is that it does not have a clear and detailed written report about the cost and profit such as the fixed cost, production cost, sales volume, and monthly profit. Besides, it neither applies the cost-volume-profit analysis when planning the profit, nor has a good and detailed financial planning and analysis. It just sees the sale of each month to define the profit. It just believes that the higher of the sales volume, the more profit made, or in other words, the higher cost spent, the higher income gained. This research aims to 1) know the sales volume of cassava chips and roasted peanuts must be fulfilled in the Break Even point such as BEP Unit, income, and the price. 2) Calculate the Contribution Margin, Degree Operating Leverage, and Margin of Safety of the products. 3) Analyze the sales volume when it reaches its target profit.

The study conducted on January 1st – March 31th 2017. This study is categorized as study case, as the location was determined purposively. Data was analyzed using cost-volume-profit analysis as break even point, Contribution margin, degree operating leverage, margin of safety, and profit target analysis.

The result shows that BEP income is lower than the income. It is known that the BEP income of cassava chips and fried peanuts from January to March are Rp2,77,8.70 and Rp 1,280,464.60 respectively. The BEP price of cassava chips and fried peanuts are Rp34,003.25 and Rp40,910.96 respectively. The BEP sales volume of cassava chips and fried peanuts are 63 bales and 17 bales respectively. The contribution margin of cassava chips from January to March is Rp Rp13,32,033.33. On the other hand, the contribution margin of fried peanuts is Rp17,318,250.00. The values of degree operating leverage of cassava chips and fried peanuts in period of January to March are 1.053 and 1.0367 respectively. The values of margin of safety of cassava chips and fried peanuts from January to March 2017 are 95% and 96,51%. The next sales volume to reach the target profit should be 10% higher. It means that the company should sell 1397 bales of cassava chips and 557 bales of fried peanuts.