

RINGKASAN

BUMDes MAS merupakan Badan Usaha Milik Desa (BUMDes) Desa Karangpucung, Kecamatan Tambak, Kabupaten Banyumas yang bergerak dibidang industri sohun dari bahan baku yaitu pati sagu. Pentingnya perencanaan laba jangka pendek dalam kelangsungan usaha dan untuk menentukan target laba yang diinginkan. Penelitian ini bertujuan untuk (1) Mengetahui besarnya biaya, volume dan laba produk olahan sohun pada BUMDes MAS di Desa Karangpucung, Kecamatan Tambak, Kabupaten Banyumas, (2) Mengetahui perencanaan laba jangka pendek produk olahan sohun pada BUMDes MAS di Desa Karangpucung, Kecamatan Tambak, Kabupaten Banyumas.

Penelitian dilaksanakan pada BUMDes MAS dengan metode penelitian studi kasus. Obyek penelitian adalah hal yang berkaitan dengan perencanaan laba jangka pendek menggunakan metode *Cost Volume Profit Analysis* yang berproduksi pada bulan September 2020. Pengambilan data dilaksanakan tanggal 1 sampai 30 September 2020. Metode analisis yang digunakan adalah analisis biaya dan analisis *Cost Volume Profit* (CVP) yang terdiri atas analisis *Break Even Point* (BEP), analisis *Contribution margin* (CM), analisis *Degree Operating Leverage* (DOL), analisis *Margin of Safety* (MOS), analisis target laba dan penjualan.

Hasil penelitian menunjukkan bahwa (1) Biaya produksi total untuk produk sohun sebesar Rp108.115.900,17, volume penjualan sebesar 7.602 kg, dan keuntungan total yang diperoleh sebesar Rp13.516.099,83. (2) Hasil perencanaan laba jangka pendek untuk prouk sohun yaitu BEP penerimaan sebesar Rp56.350.511,00, BEP unit sebanyak 3.263 kg, BEP harga sebesar Rp13.927, CM sebesar Rp25.153.099,83 dengan ratio sebesar 21%, DOL sebesar 1,86, MOS sebesar 53,67%, target laba yang digunakan 10% menghasilkan target penjualan sebesar 8.180 kemasan/kg dan memperoleh laba sebesar Rp14.677.709,81.

SUMMARY

BUMDes MAS is a Village Owned Enterprise (BUMDes) in Karangpucung Village, Tambak District, Banyumas Regency which is engaged in the vermicelli industry from raw materials, namely sago starch. The importance of short-term profit planning in business continuity and to determine the desired profit target. This study aims to (1) Know the cost, volume, and profit of vermicelli processed products at BUMDes MAS in Karangpucung Village, Tambak District, Banyumas Regency, (2) Knowing the short-term profit planning for vermicelli processed products at BUMDes MAS in Karangpucung Village, Tambak District. , Banyumas Regency.

The research was conducted at BUMDes MAS with a case study research method. The research object is a matter related to short-term profit planning using the Cost Volume Profit Analysis method which was produced in September 2020. Data collection was carried out from 1 to 30 September 2020. The analytical methods used are cost analysis and Cost Volume Profit (CVP) analysis which consists of Break-Even Point (BEP) analysis, Contribution margin (CM) analysis, Degree Operating Leverage (DOL) analysis, Margin of Safety (MOS) analysis, profit, and sales target analysis.

The results showed that (1) the total production cost for vermicelli products was Rp. 108,115,900.17, the sales volume was 7,602 kg, and the total profit obtained was Rp. 13,516,099.83. (2) The results of short-term profit planning for vermicelli products are BEP revenue of IDR 56,350,511.00, BEP units of 3,263 kg, BEP of IDR 13,927, CM of IDR 25,153,099.83 with a ratio of 21%, DOL is 1.86, MOS is 53.67%, the profit target used is 10% resulting in a sales target of 8,180 packages/kg and a profit of IDR 14,867,709.81.