

Analisis Biaya-Volume-Laba Sebagai Alat Perencanaan Laba Jangka Pendek Pada UD Primadona 2 Kabupaten Jember. (Analysis Cost-Volume-Profit For Short-Term Profit Planning Tool In UD Primadona 2 Jember).

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ABSTRACT

Each of the companies vying to create the most competitive products by others, especiaaly in the price of the product. To manage and handle a company takes good management. The management is required to create a plan within the company so that the company does not suffer losses and precise decision making. The planning is profit planning. Thus the necessary appropriate analytical tools on which to base management decisions.

The analysis tool that can be used is the cost-volume-profit. Analysis of cost-volume-profit is auseful tool for idetfying problems associated with sales planning and assist companies in solving the problems which this analysis tool consist of contribution margin, break event point, margin of safety, degree of operating leverage and profit targets.

This study aims to determine the profit planning by using cost-volume-profit. Tis research use the descriptive method. Data us is secondary data. Data collection procedures used were documentation, questionnaires and interview.

The company is planning profit target in July-December 2015 increased by 20% from sales in January-June 2015, with the provision of increased Rp 2,000,000, variable costs, fixed costs and the selling price fixed. The result show result show that maximum profit is expected to be obtained in the July-December 2015 with the provision that SS Green Box 300gr Rp 88,253,985. SS Red Box 200gr Rp 43,240,395, SS Mika 250gr Rp 167,843,192and SS Mika 500gr Rp 133,647,558.

Keywords: *Planning Profit, Cost-volume-profit Analysis*