

***Analysis Cost Volume Profit (CVP) For Short Term Profit Planning Tool In  
UD. Elza Putra Kabupaten Jember***

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**ABSTRACT**

*Profit planning is a very important element of the company to determine the expected profit targets companies in the future. The purpose of this research focuses on the analysis of profit planning using Cost Volume Profit (CVP) at UD. Elza Putra special bagiak products for July - December 2015. Cost elements used are sales volume, selling price, profit, variable costs, fixed costs in January-June 2015 will be counted CM, BEP, MoS, and DOL. The data used is using secondary data, some financial reports that have been previously documented. Based on the analysis Cost Volume Profit (CVP) can be generated CM as Rp 4.901.376 (size 150 grams) and Rp 60.120.725 (size 300 grams). BEP as 893 units or Rp 7.588.755 (size 150 grams) and 12.323 units or Rp 135.550.997 (size 300 grams). MoS amounted to Rp 4.549.245 (size 150 grams) and Rp 81.259.003 (sizes 300 grams). DOL as 1,71 (size 150 grams) and 2,80 (size 300 grams). UD. Elza Putra targeting a profit in July-December is expected to increase 30% from the previous sale, therefore after counting by using analysis of profit targets, which should be known unit sold 1.856 or Rp 15.779.400 (size 150 grams) and 25.623 unit or Rp 281.853.000 (size 300 grams) of the product bagiak in July - December 2015.*

**Keywords** : *Analysis of Cost Volume Profit (CVP), CM, BEP, MoS, DOL, and  
Analysis profit target*