ABSTRACT

Cost-Volume-Profit analysis is an useful management tool to understand the interrelationships between costs, volume and profit in the organization, so that this analysis is very useful for managers in determining their decisions. This study aims to look at how the CVP analysis can help managers when confronted by some of the alternatives in an effort to increase sales. The author propose three alternatives; increasing incentive cost, increasing advertising and promotion, or increasing both. The object of research in this study is a company engaged in the distribution of motorcycles. The method used by the author in this study is a descriptive analysis method using costs data and sales data from the last two years, that is 2012-2013. Based on the results of the research it is known that the relation between sales and incentive cost is 32%, the cost of advertising and promotion is 18%, while simultaneously, the relation between sales and both costs is 33%. With further analysis using CVP analysis, it is known that increasing the cost of the incentives will result in sales and net income greater than the other two alternatives. By increasing 20% of both costs, the sales is increased by Rp506,499,200 and profit by Rp971,911,945. Therefore, it is better that the company increasing their incentive cost along with advertising and promotion cost because this could increase their sales and profit greater than the other two alternatives.

Keywords: Cost-Volume-Profit, managerial decisions, sales
ABSTRAK


Kata-kata kunci: Cost-Volume-Profit, keputusan manajerial, penjualan
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