

Penerapan analisis cost volume profit untuk perencanaan laba perusahaan (studi kasus di perusahaan pestisida PT. "ACL") =
Application of cost volume profit analysis for profit planning company (case study at pesticide company PT. "ACL")

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk mengetahui hubungan antara pengeluaran biaya, dengan pendapatan dalam menghasilkan laba usaha melalui penerapan analisis Cost-Volume-Profit (CVP) pada PT. ACL. Menurut strukturnya, biaya dapat dibagi menjadi biaya variabel dan biaya tetap, dan struktur biaya tersebut merupakan faktor utama perencanaan laba pada PT. ACL. Metode penelitian ini menggunakan data kualitatif dengan format deskriptif analitis: menjelaskan, menggambarkan dan meringkas berbagai kondisi, situasi yang timbul secara mendalam dari objek penelitian. Berdasarkan penelitian ini, dapat disimpulkan bahwa penerapan CVP pada PT. ACL dapat diketahui produk atau lini produk yang memberikan margin kontribusi yang maksimal, dan penelitian ini dapat pula dijadikan masukan dalam menyusun anggaran perusahaan.

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ABSTRACT

This research aims to find the relationship between expenses and the profit gained using the Cost-Volume-Profit (CVP) analysis on PT ACL. Based on it's structure standings, costs can be divided into 2 types, fixed cost and variable cost. These costs are ACL's primary factor in profit decisional making. This methodology of research uses qualitative data with descriptive analytics: explains, depicts and summarize various conditions under different circumstances that may occur during the research. Based on this research, it can be concluded that the application of CVP on PT ACL will produce the maximum contribution margin on a product, and this research can also be used to compile the budget of the business., This research aims to find the relationship between expenses and the profit gained using the Cost-Volume-Profit (CVP) analysis on PT ACL. Based on it's structure standings, costs can be divided into 2 types, fixed cost and variable cost. These costs are ACL's primary factor in profit decisional making. This methodology of research uses qualitative data with descriptive analytics: explains, depicts and summarize various conditions under different circumstances that may occur during the research. Based on this research, it can be concluded that the application of CVP on PT ACL will produce the maximum contribution margin on a product, and this research can also be used to compile the budget of the business.]