CHAPTER V

CONCLUSION

5.1 Conclusion

This study aims to analyze the analysis of profit planning using Cost-Volume-Profit Analysis (CVPA) to get the information on sales straegy during the Pandemic. This study uses primary data obtained from document sales report, observations, and information in-depth interviews with two respondents, namely the Operational & Financial and Administration. Based on the results of research and discussion, it can be concluded as follows:

1. Cost-Volume-Profit Analysis (CVPA) is useful tool for UD DIOR "77" to evaluate its strategy for sales that have fallen dramatically in the midst of the Pandemic. The goods that are traded are interlining fabrics, which have experienced a decline in sales each month from June to November.

2. Based on the data analysis result for the month of June - November, UD DIOR "77" can make a profit plan to improve in the months to come during the Pandemic, From the data on sales realization of UD DIOR "77" amounted to Rp484.232.500 in total from June to November and suffered a total loss of Rp82 .646.569. The composition of the total cost structure is as follows; variable costs of Rp454.296.584 and fixed costs of Rp112.582.485.

3. In the following months, UD DIOR did not set a sales target due to the uncertain situation and Pandemic condition. However, UD DIOR "77" has

a desire to increase its income and profits. By targetting the sales by considering elements of sales volume, and identified costs, UD DIOR "77" is able to be in break-even condition, so that the losses in the previous month are not repeated.

4. There are five scenarios which can be implemeted by UD DIOR "77" improve UD DIOR's financial condition. The results of the evaluation, by providing scenarios, have been made from combination of conclusions from processed break-even data analysis and contribution margin analysis.

5. Apart from changing the cost structure, there are actually other elements that can be implemented, namely the selling price policy and the sales volume per unit. However, this was not possible to analyze in unit because of the limited data and information obtained from UD DIOR "77", which did not record in detail the sales per unit.

6. The cost-volume-profit analysis is expected to evaluate the sales strategy. Moreover the company will not trapped for too long in a losses which has a negative impact in the long term continuity during Pandemic.

5.2   Research Limitation

This research has several limitations, this research limitations include the following:

1. There is only one research object, namely using interlining fabrics traded goods.

2. Accounting records related to the income statement are carried out simply by not following actual accounting principles, which made there is only simple analysis in this research.

3. Separation of costs carried out for part of costs can be done and identified well, however, there are several costs that are combined into one account which causes difficulties for researcher to identify costs in-depth analysis.

4. Separation of costs with simple identification will cause inaccuracies in reflecting the real condition of the company.

5. Limited information on sales volume per unit of interlining fabrics is because UD DIOR "77" does not make detailed records regarding this information.

5.3   Recommendation

Based on the limitations that have been described previously, the following suggestions can be given:

1. The theoretical contribution, for further research, it is expected that this research can be carried out by separating variable costs, fixed costs, and semivariable costs which are separated in detail by using the least square method, and using more than one research object.

2. The practical contribution, for UD DIOR "77" are as follow:

    a. UD DIOR "77" should be able to make more detailed records related to sales per unit of interlining fabrics to find out what is the level of sales volume and selling costs per month, so that a more in-depth Cost-

Volume-Profit Analysis (CVPA) can be carried out by considering the sales volume and selling price per month unit.

b. UD DIOR "77" is expected to be able to separate costs against separate expense accounts so that there are no inaccuracies in reflecting the real business conditions.

c. UD DIOR "77" is expected to be able to use CVP analysis to improve its financial condition during a pandemic by mapping several elements in the break-even analysis and analysis contribution margin.

d. If UD DIOR "77" wants to generate a certain level of profit in the following month, then UD DIOR can use the alternatives that have been made in this thesis, and run according to the conditions most likely to be applied based on the assessment of UD DIOR "77" management.
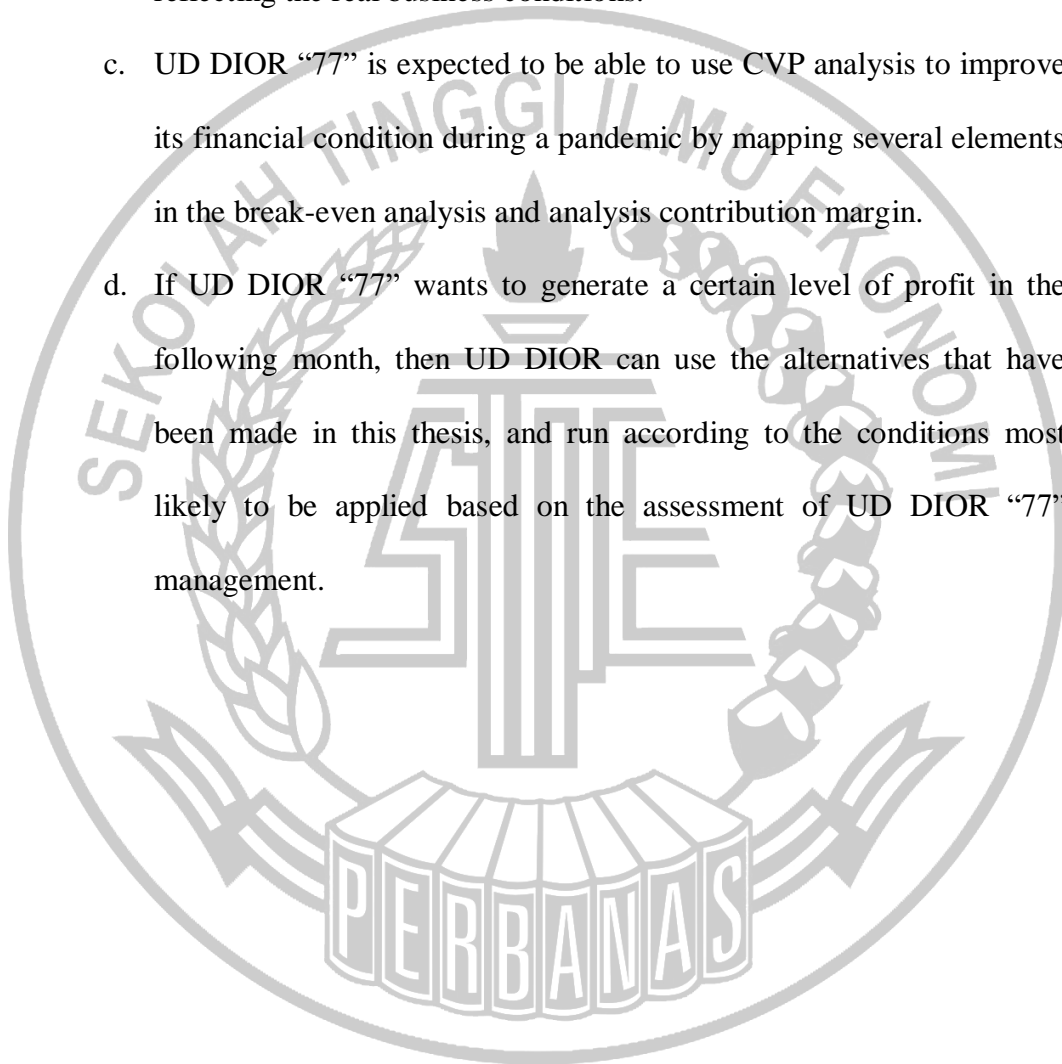
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