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Cost-Volume-Profit Analysis for Business Planning of Mot Ca Phe Coffee Shop

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Abstract

Micro-enterprises in the culinary sector face significant challenges in financial management due to limited access to systematic business planning tools. This study aims to identify the cost structure, calculate the break-even point (BEP), determine the minimum sales target to achieve the desired profit, and formulate strategic recommendations based on a cost-volume-profit (CVP) analysis at mot ca phe coffee shop. The research method used a descriptive quantitative approach with primary data collection through in-depth interviews with the business owner. The results indicate that the total fixed costs per month are rp3,975,000, while the average variable cost per cup is rp11,000, and the weighted average selling price is rp22,000. The average contribution margin generated is rp11,000 per cup (50%), with a BEP of 362 cups per month, equivalent to rp7,964,000. With an actual sales volume of 900 cups per month, the business has exceeded the break-even point with a margin of safety of 59.8%, indicating adequate financial resilience. The minimum sales target to achieve a profit of rp2,000,000 per month is 544 cups. This study contributes to the cvp literature for culinary msmes by emphasizing the importance of a systematic approach to cost management and pricing.

Keywords: CVP Analysis, Break-Even Point, Contribution Margin, Msmes, Business Planning

INTRODUCTION

Development sector business Micro, small and medium enterprises (MSMEs) in Indonesia are experiencing significant growth in One decade last. According to data from the Ministry of Cooperatives and SMEs (Meyer & Barker, 2020) MSMEs contributed around 61.97% of Product National Gross Domestic Product (GDP) and absorb more of 97% of total power work. In subsector culinary, coffee shops are one of them segment with the most

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dynamic growth, driven by change style life consumers and increasing culture drinking coffee among millennials (Ministry of Tourism and Creative Economy, 2022).

Even though thus, the height number failure businesses in the MSME sector —which according to various studies reach 50-70% in five years First operational — indicates existence problem fundamental in management finance and planning business (Regina et al., 2022). One of the root the problem is inability perpetrator business in understand connection structural between costs, sales volume, and profit (Al-Ebel et al., 2020). Without understanding this, decision determination price, management costs and planning capacity done in a way intuitive, not data- based (Purba et al., 2026).

Analysis Cost - Volume -Profit (CVP) is instrument (Panjaitan et al., 2026) accountancy designed management For map connection third variables the in a way quantitative. CVP allows perpetrator business count point break -even point (BEP), determining the margin of safety, and projecting the required sales volume For achieve profit targets (Aramayona & Batel, 2022). However, the application of CVP in culinary MSMEs Still seldom documented in literature scientific domestic, especially on a large scale non-franchise independent coffee shop.

Relevant research gap in study This is lack of studies CVP case focused on a large-scale coffee shop micro in Indonesia with using operational data real — not hypothetical — data as the basis for analysis. Most of study previously focusing on manufacturing MSMEs or restaurant scale medium (Konita & Rijanto, 2024), so results and recommendations No always relevant For large-scale coffee shop micro that has characteristics costs and structure product different (Widiasmara et al., 2022).

Phe Coffee Shop chosen as object study Because represent typical independent coffee shop scale micro operating without system formal accounting, but own potential measurable growth. Study This aims :

1. identify structure cost fixed and variable
2. calculate BEP in units and rupiah
3. determine sales targets For expected profit,
4. formulate recommendation planning business based results CVP analysis.

LITERATURE REVIEW

Concept Analysis Cost -Volume-Profit

CVP analysis is framework analytical study How change in volume of activity, price sell, cost variables and costs still influence profit something entity business (Handayani & Winarningsih, 2020). The basis of analysis This is separation cost to into two fundamental

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categories : costs fixed costs that do not changed in certain volume ranges, and costs variable costs that change proportional with output volume (Supriyono, 2020). Formulation basically is (Yulianto & Wibowo, 2026) :

Profit = (Selling Price × Volume) − (Cost Variable per Unit × Volume) − Cost Still

Point break-even point (BEP) achieved when profit The same with zero, which is in the calculated unit as ratio cost still to the contribution margin per unit (Hansen & Mowen, 2024). The contribution margin itself is difference between price sales and costs variable per unit, which shows how much big every unit sold contribute to the closure cost fixed and formation profit (Awdina & Fransinatra, 2023).

Margin of safety measures how far the sales current exceeding BEP, stated in percentage to sale actual. Increasingly the higher the margin of safety, the higher small risk business experience loss consequence fluctuations in sales volume (Dewi & Kurniasari, 2024).

Research Previously

Hanifah and Kristianti (2022) did CVP analysis on four culinary MSMEs in West Java and found that all over business operating above BEP, but the low margin of safety (average 22%) indicates vulnerability to decline request (Schmitz & Leoni, 2019). Research the No differentiate contribution margin per product individually, so that the recommendation nature generic. Contribution study This to the gap is margin analysis per product that allows identification product best seller as driving force profitability main (Chandra et al., 2023).

Aziz et al. (2021) applied CVP to business drink contemporary in Makassar with using secondary data report finance, and conclude that BEP is more easy achieved on the product with a contribution margin above 45% (Abdullah et al., 2026). Findings This in line with results study this is what shows product Coconut Coffee and Salted Coffee have contribution margins of 44% and 46%, respectively (Atkinson, 2019). The difference, research shows, is that This using primary data from interview direct so that its relevance more tall For context business that does not own formal bookkeeping (Marpaung et al., 2026).

Saragih and Simarmata (2021) emphasize importance CVP integration with analysis sensitivity in manufacturing MSMEs food in North Sumatra. They find that change price material standard as much as 10% can shifting BEP by up to 18%. Implications of the findings This relevant for Mot Ca Phe Coffee Shop remember volatility price coffee beans that are affected factor seasons and fluctuations mark exchange. Rahman and Wahyuni (Razullah & Sumarni, 2024) more Far propose integration of CVP with balanced scorecard

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for planning term medium in service MSMEs, even though approach the need capacity more managerial tall from the average perpetrator business micro (Thottoli, 2021).

In a way Overall, existing literature confirm relevance of CVP as tool planning for MSMEs, however Still limited to aspects quantitative solely without integrate recommendation strategic based profile products and characteristics business (Lawson et al., 2014). Research This make an effort fill the gap with serve analysis that includes dimensions product, scenario profit, and recommendations that can implemented by the perpetrator business without background behind formal accounting (Alshurafat et al., 2020).

RESEARCH METHODS

Types and Approaches Study

Study This use approach quantitative descriptive approach quantitative chosen Because CVP analysis requires structured numeric data processing For produce BEP calculation, contribution margin, and projections precise profit. Dimension descriptive used For describe condition current operational business based on the data collected, without do manipulation variables or test hypothesis causal (Mustofa et al., 2020).

Data Collection Techniques

Primary data collected through interview structured in -depth interview with owner of Mot Ca Phe Coffee Shop. Guidelines interview includes : (a) details all over component cost operational monthly, (b) average sales volume per month, (c) product list along with price sale, and (d) details material standard For product best-selling. Interview conducted in November – December 2024 in three session with total duration around four hours (Ayunia & Hadiah, 2022). Data confirmed through method triangulation with do observation direct to the production process and recording transaction daily owned owner (Dita, Eka Mutia; Ervina, 2021).

Data Analysis Techniques

Analysis done in four stage sequentially. First, classification cost to in category cost fixed and variable use engineering estimate method based on behavior identified costs through Interview (Maffei et al., 2021). Second, calculation of contribution margin per unit and contribution margin ratio (CMR). Third, calculation of BEP in units and rupiah using standard formulas. Fourth, simulation of sales targets (Abu Afifa et al., 2023). For a number of scenario expected profit (Yunita et al., 2024). All calculation done with assumptions mix sale constant and not There is change structure cost in period analysis.

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BEP (Unit) = Cost Fixed ÷ Contribution Margin per Unit
BEP (Rupiah) = Cost Fixed ÷ Contribution Margin Ratio
Target Volume = (Cost Fixed + Target Profit) ÷ Contribution Margin per Unit

RESULTS

Identification Structure Cost

Based on results interview, fees Mot Ca Phe Coffee Shop Operations classified to in two groups. Cost still is costs that are not changed despite sales volume fluctuates, whereas cost variables changed along with amount cups produced.

Table 1. Details Cost Still Mot Ca Phe Coffee Shop Monthly

Component Cost Still	Frequency	Amount per Month (Rp)
Rent business	Annual (Rp. 6,000,000/ year)	500,000
Wages employees (2 people)	Monthly	3,000,000
Retribution rubbish	Monthly	75,000
Cost electricity & water (estimate)	Monthly	400,000
TOTAL FIXED COSTS		**3,975,000**

Source : Processed primary data, 2024

Total cost still Rp. 3,975,000 per month is mandatory burden covered business let go from There is or whether or not sales. Components the biggest is the salary of two employees (75.5%), which makes it point critical in management costs. costs relative rent low (12.6%) indicates superiority location or negotiation profitable contract (Aurillia Salsabila & Jacobus Widiatmoko, 2022).

Table 2. List of Selling Prices, Variable Costs, and Contribution Margins per Product

Product	Selling Price (Rp)	Cost Variable / unit (Rp)	Contribution Margin (Rp)	Ratio (%)
Coconut Coffee ★	25,000	14,000	11,000	44.0

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Salted Coffee ★	25,000	13,500	11,500	46.0
Black coffee	10,000	4,500	5,500	55.0
Iced Americano	20,000	10,000	10,000	50.0
Latte	22,000	12,000	10,000	45.5
Cappuccino	22,000	12,000	10,000	45.5
Sweet iced tea	8,000	3,000	5,000	62.5
Fruit juice	15,000	8,000	7,000	46.7
Drink Chocolate	18,000	9,500	8,500	47.2
Weighted average	**22,000**	**11,000**	**11,000**	**50.0**

Source : Processed primary data, 2024. ★ = Product featured

Table 2 shows that mix Mot Ca Phe Coffee Shop products offer varying contribution margin ranges from Rp. 5,000 (Sweet Iced Tea) to Rp. 11,500 (Salted Coffee). Interestingly, Sweet Iced Tea has contribution margin ratio the highest (62.5%), however in mark absolute Far more low from product featured (Demirkan et al., 2020). This is confirm principle that optimization profitability No only depends on the ratio, but also on the value absolute margin and sales volume of each product. Coconut Coffee and Salted Coffee as product featured provide contribution margin highest in mark absolute, making it the main strategic revenue driver.

Gambar 1. Komposisi Struktur Biaya Operasional Kedai Kopi Mot Ca Phe per Bulan

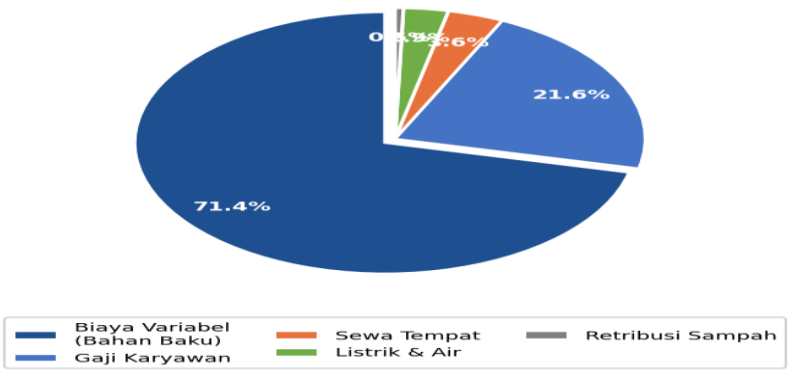


Figure 1. Composition Structure Cost Mot Ca Phe Coffee Shop Operational Cost per Month

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Figure 1 shows domination cost variables material raw material (71.5% of total costs) in structure financing, which is characteristics general business culinary with production volume significant daily conditions (Azizah et al., 2025). This implies that control cost material standard — through negotiation price with suppliers, efficiency use, or diversification source — is the most powerful profitability lever (Mattoasia, Victorson Taruhb, 2023).

Calculation Point Break -Even Point

With use price weighted average selling price of Rp22,000 and costs average variable Rp. 11,000 per cup, contribution margin per unit is obtained of Rp. 11,000 (50% ratio). The BEP calculation is carried out as following (Saputra, 2022):

Table 3. Summary Break-Even Point Calculation for Mot Ca Phe Coffee Shop

Parameter	Mark
Average selling price per cup	Rp. 22,000
Cost average variable per cup	Rp. 11,000
Contribution margin per cup	Rp. 11,000
Contribution margin ratio (CMR)	50.00%
Total cost fixed per month	Rp3,975,000
BEP in units (cups / month)	**362 cups**
BEP in rupiah (per month)	**Rp7,964,000**
Sales volume current	900 cups
Margin of Safety (unit)	538 cups (59.8%)
Estimate profit clean actual per month	Rp5,925,000

Source : Calculation results researcher, 2024

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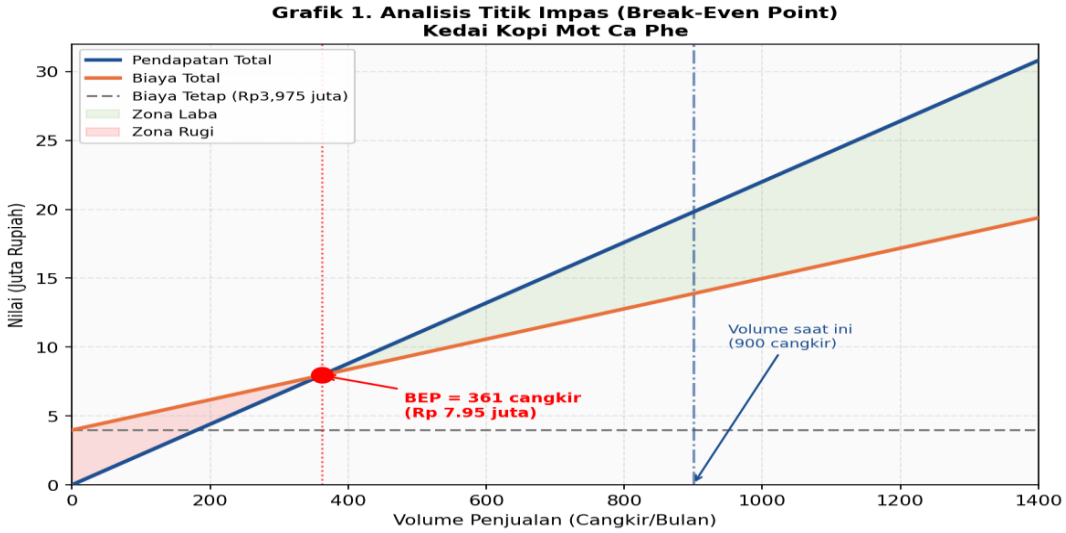


Chart 1. Analysis Point Breakeven (Break-Even Point) Mot Ca Phe Coffee Shop

Graph 1 visualizes connection between the total revenue and total cost lines, with point break even is at 362 cups per month or Rp. 7.96 million. Colored zone green next to The right side of BEP represents the profit area, while the red zone on the left represents the profit area. Loss (Hanlon et al., 2022). Actual volume 900 cups is at deep in the profit zone, resulting in a margin of safety of 59.8%. Interpretation number This is that sale must down more from 538 cups per month before business start experience loss — a sufficient buffer adequate For business scale micro (Merkl-Davies & Brennan, 2022).

Compared to with findings of Hanifah and Kristianti (2022) which recorded the average margin of safety of culinary MSMEs only 22%, Mot Ca Phe Coffee Shop show distant position more healthy. This is possibility big due to efficiency structure cost relatively fixed low, especially cost affordable rent (Faccia et al., 2019). However, it is necessary noted that high margin of safety can also indicates potential expansion that has not been optimized — effort This own capacity For increase volume without addition cost remains significant (Saleh et al., 2023).

Sales Target and Profit Scenario

Analysis advanced done For determine the required sales volume in a number of profit target scenario. The formula used is : Target Volume = (Cost Fixed + Target Profit) ÷ Contribution Margin per Unit. Table 4 presents results simulation For four scenarios that reflect stages aspirations business from condition break even up to the optimal target.

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Table 4. Sales Target Scenario Based on Expected Profit

Scenario	Profit Target (Rp)	Volume Required (Cups)	Revenue Target (Rp)	Information
BEP (Break Point) Break even)	0	362	7,964,000	Minimum conditions
Minimum Profit	2,000,000	544	11,968,000	Basic target
Moderate Profit	5,000,000	817	17,974,000	Condition current approach
Optimal Profit	10,000,000	1,272	27,984,000	Expansion target
ACTUAL CONDITIONS	**±5,925,000**	**900**	**19,800,000**	**the moment**

Source : Calculation results researcher, 2024

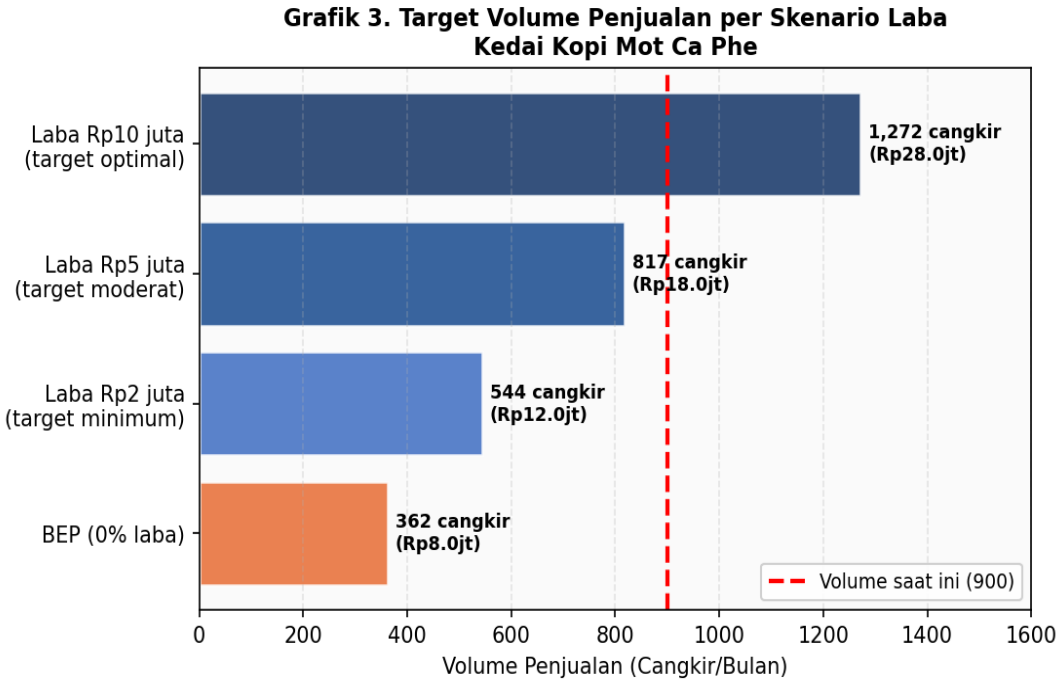


Chart 2. Sales Volume Target per Profit Scenario of Mot Ca Phe Coffee Shop

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Graph 2 illustrates that the actual volume is 900 cups per month (shown by the red line dotted) is between scenario profit moderate (817 cups) and scenario optimal profit (1,272 cups). This means business has reach good performance, but Still there is room For increase in volume by 41.3% to achieve optimal profit of Rp10 million per month (Deviesa, 2019). Findings This consistent with Rahman and Wahyuni's (2023) argument that culinary MSMEs that have exceed BEP in substantial should start designing growth strategies, right just a survival strategy (Kaur & Lodhia, 2018).

Contribution Margin Analysis per Product and Its Implications

Grafik 2. Perbandingan Harga Jual dan Margin Kontribusi Per Produk Kedai Kopi Mot Ca Phe

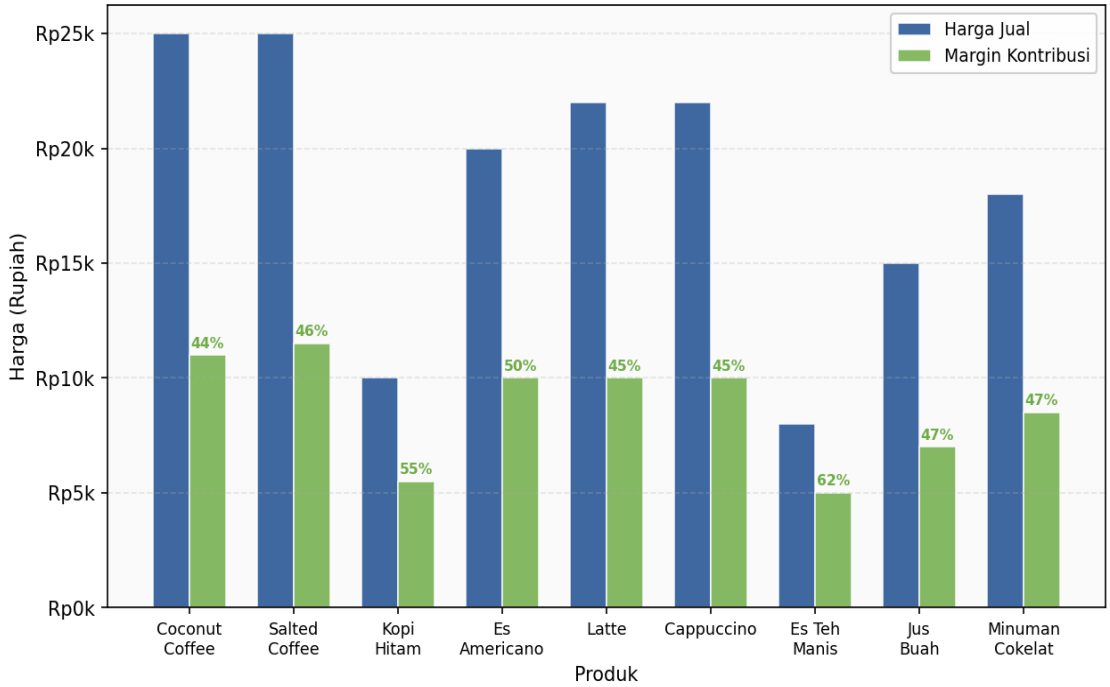


Chart 3. Comparison of Selling Price and Contribution Margin per Product

Graph 3 shows variation significant in contribution margin between products. Coconut Coffee and Salted Coffee dominate in mark absolute margin, while Black Coffee and Sweet Iced Tea actually own highest margin ratio even though with mark absolute more low (Manein, 2020). Condition This create implications important strategic : improvement portion sale product with premium prices (Coconut Coffee, Salted Coffee) will increase total contribution margin in a way more substantial compared to improvement product valuable low (Bhat & Khan, 2023).

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Findings This support product mix optimization strategies as proposed by Blocher et al. (Mulyadi, 2025) where management must in a way active direct mix sale to product by absolute margin highest. For Mot Ca Phe Coffee Shop, this means promotion and marketing program should focused on Coconut Coffee and Salted Coffee as flagship products, supported by efforts taste innovation or presentation that can maintain differentiation product in the middle competition coffee shops are increasingly strict (Cooper & Kaplan, 1992).

CONCLUSION

Study This succeed analyze condition Mot Ca Phe Coffee Shop finance through framework analysis Cost -Volume-Profit and generate four conclusion main answer objective study. First, the structure Mot Ca Phe Coffee Shop fees consists of from cost remains a total of Rp. 3,975,000 per month — dominated by wages employees (75.5%)— and costs average variable of Rp. 11,000 per cup which reflects cost material standard. This pattern typical For business culinary scale more micro congested work than capital intensive.

Second, the point break even business is at 362 cups per month or Rp. 7,964,000 in mark sales. With an actual volume of 900 cups, the business operate far above BEP with a margin of safety of 59.8%, indicating resilience solid financials.

Third, the minimum sales target for get a decent profit (Rp2,000,000/ month) is 544 cups. For reach optimal profit of Rp. 10,000,000 per month, required increase in volume to 1,272 cups — about 41.3% above the actual volume. This target can achieved without addition cost remain, but through marketing strategy optimization and improvement capacity service.

Fourth, recommendations strategic study This includes : (a) prioritizing promotions on Coconut Coffee and Salted Coffee as the main revenue drivers ; (b) reviewing return efficiency cost material standard through negotiation with suppliers or purchase in amount more big ; (c) considering addition one time slot operational (for example, night day) for increase volume without add cost rent ; and (d) start apply recording finance simple as foundation taking decision data- based.

Limitations study This lies in the use price simplified weighted average selling heterogeneity mix product actual. Research advanced recommended For integrate analysis sensitivity to change price material standard and develop a dynamic CVP model that takes into account seasonal request.

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