

The Influence of Cost Volume Profit Analysis on Profit Planning at Private High Schools in Mataram City

Annisa Ramdani¹, Animah²

^{1,2} Mataram of University, Indonesia

Corresponding author : annisaulia628@gmail.com

Abstract

This research aims to determine the effect of cost-volume-profit analysis on profit planning in private high schools in Mataram City. The population of this study was in private final secondary schools in the city of Mataram. The number of samples in this study is based on data from the Mataram city deposit, namely 38 schools, using saturated sampling techniques. The data type used is quantitative data, which is primary data in a Likert scale questionnaire. Data processing techniques use the SPSS program. The data analysis method in this research uses multiple linear regression analysis. The research results show that cost-volume-profit analysis positively affects profit planning, and decision-making partially affects profits. Simultaneously, cost-volume profit analysis and decision-making positively affect profit planning. The results of this research have implications for schools, especially school principals, in making decisions and formulating policies regarding implementing cost-volume-profit analysis. School principals can use this analysis for special situations, such as decreased income due to not meeting the expected number of students. So, applying this analysis allows school principals to make more relevant decisions. That shows that using cost-volume-profit analysis and decision-making can increase profits at private high schools in Mataram City.

Keywords: CVP Analysis; Decision Making; Profit Planning.

INTRODUCTION

Competition is one of the main challenges for business owners in the business world. Companies need to face increasingly fierce competition through good handling and management. In general, the company's primary goal is to obtain maximum profits. To achieve this goal, company management is expected to be able to make decisions related to planning in various aspects of the company. Because management has a vital role in carrying

out company financial planning, Good planning makes it easier to control and manage the company. It can produce decisions that encourage the achievement of company goals. On the other hand, poor planning can hurt management decisions and the profitability of an organization (Okpala & Osanebi, 2020). The impact chain of poor planning includes setting incorrect targets, leading to detrimental discrepancies between budget and actual activities, and the inability to achieve expected profits (Oluwagbemiga et al., 2014).

In the context of company sustainability, which depends on revenue, companies need to develop a profit-planning strategy. Profit planning is generally the basis for making investment decisions and assessing a company's management performance for the coming period (M.N. et al., 2020). Therefore, planning requires using appropriate financial and management models, such as Cost-Volume-Profit analysis techniques (Okpala & Osanebi, 2020). Cost-volume-profit analysis examines the relationship of costs and profits to business volume to maximize profits (Abdullahi et al., 2017). The cost-volume-profit analysis aims to determine the output that provides added value to the business, emphasizing the impact of fixed costs, break-even points, and profit targets that determine sales volume and revenue estimates (Thi et al., 2020). Apart from that, Cost-Volume-Profit analysis provides information to companies regarding the safety margin from declining sales that can be maintained before sales reach the break-even point and the losses that will occur if sales fall later.

Cost-volume-profit analysis can be used in manufacturing, trading, and service companies. Companies that carry out operational activities producing goods or services cannot be separated from calculating costs. Cost calculations do not only apply to the manufacturing industry; they can be trade or service. One of them is in the service industry, namely the education sector. Education services need to manage costs from the income they earn to manage resources better (Thi et al., 2020). Companies operating in the education services sector also want to achieve the company goal, namely, to earn profits to ensure the continuity of their operations in the future (Budi et al., 2022).

Many ways can be done to increase profits in the education sector, such as developing programs that interest students, identifying and reducing inefficient operational costs and maximizing existing resources, providing high-quality educational services, and using appropriate marketing strategies. To reach a broader target market and attract the interest of more students. The more students are accepted, the greater the potential income the school can obtain. However, the increase in student numbers must be balanced with school capacity and consider the quality of education maintained. If the number of students is increased excessively without paying attention to these factors, it could hurt the quality of educational services. In addition, if the number of students decreases while the number of

teachers increases, this could cause budget and efficiency problems. Excess teachers can result in inefficient use of resources because not all teachers will have an optimal workload.

The comparison between the number of students accepted and the number of teachers available is related to income and expenses, income from the number of students accepted, and expenses from the number of teachers who must be paid. That could be a risk that the school will bear. To overcome that matter, it is necessary to analyze one form of analysis, namely Cost-Volume-Profit, to be able to compare expenses and income incurred.

Based on the Basic Education Data for the City of Mataram, the number of private high school and vocational school students in the City of Mataram in the 2019-2023 academic year experienced uncertain fluctuations. The number of students decreased by 42.6% in 2020, then experienced a significant increase in the following two years, but fell again in 2023 by 26.1%. Meanwhile, data on the number of teachers continues to increase yearly during the 2019-2023 academic year, with an average increase of 4.87% in those five years. From these data, there has been a significant decline in the number of students while schools are burdened with increasing expenditure.

In this case, a decrease in the volume of students accepted by the school can affect income. For example, the profits obtained by schools may decrease, there may be uncertainty regarding costs, or there may be low profitability. Internal or external factors can cause this. Internal factors can occur because increasing operational costs without being offset by an increase in the number of students accepted can result in financial deficits, pressure on resources, and the quality of education. Meanwhile, external factors can occur due to the emergence of new schools, which can increase competition. Private schools generally receive their primary funding from parents or guardians of students. If the number of students fluctuates yearly, schools will need help achieving planned targets (Inamas et al., 2018)

Education management can play a role in planning and making decisions regarding school management to optimize income and streamline costs incurred (Osahon Osazevarbaru, 2014). Apart from that, education management can ensure that costs incurred for learning needs must constantly be monitored and regulated by the school to improve operational performance (Inamas et al., 2018)

Previous research related to cost volume profit analysis carried out by (Lulaj & Iseni, 2018), (Okpala & Osanebi, 2020), (Nworie et al., 2023), (A. A P R Dewi & C Ardina, 2018) stated that Cost- Volume-Profit has a significant effect on profit planning. On the other hand, (Abdullahi et al., 2017) and (Budi et al., 2022) state that small businesses are less interested in using Cost-Volume-Profit analysis and other management accounting tools because calculations using Cost-Volume-Profit analysis produce profits that are almost the same as

without using Cost-Volume-Profit analysis. Apart from that (Ihemeje et al., 2015) stated that decision-making related to the selling value of a product and the number of products produced positively affects the profits generated. On the other hand (Thi et al., 2020) stated that decision-making is related to cost control, the information obtained is still simple and less detailed, and the Cost-Volume-Profit analysis carried out by university administrators in decision-making needs to be more comprehensive and coordinated.

This research was conducted to re-verify the results of previous research, which were very diverse. Let us discuss the education services sector; there needs to be an in-depth and comprehensive empirical study on the application of Cost-Volume-Profit analysis, which helps understand the extent to which this analysis can be applied to education sector companies. To date, Cost-Volume-Profit analysis is more commonly applied in business than educational contexts (Thi et al., 2020).

Based on the background, schools must conduct a Cost-Volume-Profit analysis to identify operational cost efficiency by evaluating variable and fixed costs. This analysis can also help schools identify the impact of changes in student volume on profits. So this encouraged researchers to conduct research at private final secondary schools in Mataram City. This research aims to find out whether applying Cost-Volume-Profit analysis can help schools make decisions regarding profit planning for the next period and can determine school fee rates correctly.

LITERATURE ANALYSIS AND METHODOLOGY

Theory of Constraint

Theory of Constraint is a systems management philosophy developed by Dr. Eliyahu M. Goldratt in his book *The Goal: A Process of Ongoing Improvement* 1986 (Goldratt, 2010). Theory of Constraint is an approach to identifying and overcoming obstacles in a company's production process, meaning that this theory is a unique approach that focuses on the goal of continuous improvement (Trojanowska & Dostatni, 2017). An essential concept of TOC is that every organization must have at least one constraint (Clegg, 2018). Constraints are limits within which a company must operate, such as limits on raw materials or available machine hours, which limit the company's ability to meet demand (Garrison et al., 2013). The Theory of Constraints emphasizes the importance of managing the obstacles faced by a company because a constraint is something that hinders an organization; the improvement process will be effective if it is focused on the obstacles faced (Garrison et al., 2013).

According to Hansen & Mowen (2013), the Theory of Constraint focuses on three measures of company performance: 1) Throughput, which is the rate at which a company makes money through sales; 2) Inventory, which is all the money spent by the company to

convert raw materials into throughput; and 3) Operational Costs, which is all the money spent by the company to convert inventory into throughput. According to the results of several previous studies that used the Theory of Constraints (Inayati & Wahyuningsih, 2018; Pelangi & Muhammad, 2021; Syuraika & Ratih, 2018), using the Theory of Constraints can help managers increase profits and sales of high-quality products or services, as well as ensure that requests are fulfilled promptly so that the company can run well and efficiently. This study is based on the Theory of Constraints. The aim of management accounting tools such as Cost-Volume-Profit analysis is to provide appropriate information for planning and controlling economic resources. However, if the information produced does not meet the company's specific needs, it will no longer be relevant (Nworie et al., 2023). The main objective of Cost-Volume-Profit analysis is to assist management in formulating pricing by projecting the impact of various price structures on costs and profits (Nworie et al., 2023). Therefore, the Theory of Constraints is used to identify constraints limiting a company's ability to achieve profit targets.

Cost Volume Profit Analysis

So that management can plan decisions effectively, analytical capabilities are needed to enable accurate profit predictions related to changes in certain factors. Understanding the interaction between revenue, costs, and volume is also crucial to understanding how profits are formed, and this is obtained through Cost-Volume-Profit analysis (Ahsan, 2018). Cost-volume-profit analysis assesses the impact of changes in costs, volume, variable, or fixed costs on profits (Punniyamoorthy, 2017). This analysis can be used by management to forecast, make decisions, and control costs (Guo, 2022). If management does not apply Cost-Volume-Profit analysis in decision-making, the impact will lead to low performance and profitability (Lulaj & Iseni, 2018). By utilizing Cost-Volume-Profit analysis, the production of products that cause losses can be stopped. That helps managers focus on products that add value to the company. This analysis also provides clues about activities or product lines that need to be eliminated or improved (Kallio, 2018).

In Cost-Volume-Profit analysis, there are analytical methods for profit planning, namely contribution margin, break-even point analysis, margin of Safety, and degree operating leverage (Pratama et al., 2022). Contribution Margin is the result of subtracting sales revenue from total variable costs. At the break-even point, the contribution margin value equals the total fixed expenses (Winarko & Astuti, 2018). The break-even point is where total income equals total costs, so there is no operational income, or the point where the organization must bear all fixed costs because no profit is generated (Fadzil et al., 2023). The margin of Safety refers to the number of units sold or revenue more than the break-even

volume. If sales decline more than the MOS percentage, the company will experience a loss (Andi & Syamsuri, 2020). Degree Operating Leverage is the use of fixed costs to increase changes in higher profit levels when sales activities change (Mowen et al., 2017).

Profit Planning

Profit is the result of the difference between the total income obtained by a company and the total costs incurred. A company is considered to make a profit if the total income it obtains exceeds the total costs incurred (Hasanah et al., 2020). Profit planning is crucial for companies because the size of profits affects the company's survival. Through profit planning, an assessment of a company's success in improving its performance can be carried out. In profit planning, there are steps to achieve the desired target and to achieve this; profit target analysis becomes an optimal method management applies. The profit target reflects the sales and costs the company needs to estimate to obtain the desired profit during the planning period. The greater the profit, the more the company's welfare level will increase (Yudianto, 2019).

According to (Monoarfa et al., 2022), to achieve the desired profit, management can take the following steps: 1). Reduce production and operational costs as much as possible but still maintain the current level of selling prices and sales volume. 2). Determine the selling price by the desired profit target. 3). Increase sales volume by more.

Hypothesis development

The Influence of Cost Volume Profit Analysis on Profit Planning

The Theory of Constraints states that a company's performance is limited by its constraints (Ikezi et al., 2019). If a company wants to improve its performance, it must identify its obstacles and find ways to overcome them (Jatmiko, 2016). The purpose of management analysis tools such as Cost-Volume-Profit analysis is to provide appropriate information for planning and controlling the company's economic resources. Cost-volume-profit analysis can identify obstacles that limit company performance. Cost-volume-profit analysis is a management tool that helps predict the impact of changes in costs, sales, and volume on future business profits (Santhoshkumar, 2021).

Cost-volume-profit analysis examines the relationship between costs, volume, and profit to optimize profits. Fluctuations in production, such as competition, new product launches, sluggish or booming economic conditions, increases in product demand, resource scarcity, and price changes can all impact profits. In this situation, management needs to evaluate the impact on profits due to variations in production levels. Cost-volume-profit analysis is an analytical tool that can help managers plan company profits. This assumption

is supported by research results from (A. A P R Dewi & C Ardina, 2018), who found that Cost-Volume-Profit analysis can help management plan profit and provide information on the sales break-even point. The results of this research align with (Georgiev, 2015) that Cost-Volume-Profit analysis has a significant favourable influence on profits at hotels in Bulgaria. So based on this description, the following hypothesis is formulated:

H1: Cost Volume Profit analysis has a positive effect on profit planning.

The Influence of Decision-Making on Profit Planning

The theory of Constraints helps organizations to identify, manage, and utilize existing constraints in the decision-making process (Santoso et al., 2023). With a deep understanding of the constraints that limit company activities, management can make the right decisions in resource allocation, inventory management, and controlling operational costs. That aims to achieve optimal throughput, which indicates the optimal level of production or yield from available resources (Pelangi & Muhammad, 2021).

Cost-volume-profit analysis helps management with appropriate pricing decisions and facing the challenges posed by the ever-changing business environment. Making appropriate decisions regarding changes in selling prices, costs, and production volumes can help increase company profits. This assumption is supported by research results from (Ihemeje et al., 2015), which found that decision-making related to the selling value of a product and the number of products produced positively affect the profits generated, and there is a significant relationship between production costs and profits. So based on this description, the following hypothesis is formulated :

H2: Decision-making has a positive effect on company profits.

This type of research uses a quantitative approach. The data in this research comes from primary data obtained through the questionnaire survey method. The measurement scale technique uses a Likert scale with a score of 1 to 5 points for each statement submitted to the respondent. The population in this research is from private final secondary schools in Mataram City. The sampling technique in this study used a saturated sampling technique, where the entire population was used as a sample. Specifically, according to the Basic Education Data for the City of Mataram for 2023-2024, there were 38 private final high schools in the City of Mataram, which the researchers used as the research sample. Participants or respondents in this research, namely the researcher, appointed the school principal to complete the questionnaire. Because the principal is the party responsible for the leadership and management of school operations and has a vital role in decision-making,

The data obtained was tested using SPSS version 16 software. Testing the feasibility of the questionnaire data was carried out through validity and reliability tests. The research data was analyzed using multiple linear regression analysis through several tests, including the classical assumption test and hypothesis testing.

RESEARCH AND RESULTS

Validity Test

A validity test is a measure that shows the level of validity or legitimacy of an instrument. Data is valid if the significance value (sig) < 0.05 and the calculated r-value > r table at a significance level of 5% have a positive correlation. The question is said to be valid.

Table 1. Validity Test Results

Variable	Indicator	Calculated R-Value	Table R-Value	Sig.Value	Information
Cost-volume-profit Analysis	X1.1	0,684	0,320	0,000	Valid
	X1.2	0,654	0,320	0,000	Valid
	X1.3	0,468	0,320	0,003	Valid
	X1.4	0,545	0,320	0,000	Valid
	X1.5	0,520	0,320	0,001	Valid
Decision Making	X2.1	0,521	0,320	0,001	Valid
	X2.2	0,589	0,320	0,000	Valid
	X2.3	0,469	0,320	0,003	Valid
	X2.4	0,559	0,320	0,000	Valid
	X2.5	0,495	0,320	0,002	Valid
Profit Planning	Y1	0,543	0,320	0,000	Valid
	Y2	0,614	0,320	0,000	Valid
	Y3	0,431	0,320	0,007	Valid
	Y4	0,581	0,320	0,000	Valid
	Y5	0,640	0,320	0,000	Valid

Source: Processed Primary Data 2024

Reliability Test

A reliability test is used to test the reliability of a research instrument. An instrument or question is said to be reliable if Cronbach's alpha value is more significant than 0.6. From

the reliability test results in Table 2, the Cronbach's alpha value for each variable is more significant than 0.6. Thus, all research instruments are reliable.

Table 2. Reliability Test Results

Variabel	Cronbach's Alpha	Information
Cost Volume Profit Analysis (X ₁)	0,708	Reliable
Decision Making (X ₂)	0,727	Reliable
Profit Planning (Y)	0,629	Reliable

Source: Processed Primary Data 2024

Normality Test

**Table 3. Normality Test Results
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		38
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.27798560
Most Extreme Absolute	Absolute	.101
	Positive	.074
	Negative	-.101
Kolmogorov-Smirnov Z		.621
Asymp. Sig. (2-tailed)		.835

Based on the normality test results above, it can be seen that the sig (2-tailed) value is 0.835, which means > 0.05 , so it can be concluded that the data used in this research is usually distributed.

Multiple Linear Regression Analysis

Based on the data analysis, which can be seen in Table 4, the results of the regression equation are obtained, namely :

$$Y = 3,102 + 0,597 X_1 + 0,224 X_2$$

This equation shows that the two independent variables have positive regression coefficients. That means that if a *cost-volume-profit* analysis is carried out and decisions are made when planning company profits, the profits obtained by the company can be increased.

Table 4. Coefficient of Determination

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.781 ^a	.610	.588	1.31399

As seen in Table 4, the results of the regression calculation show that the coefficient of determination (Adjusted R Square) is 0.588 or 58.8%. These results show that all independent variables, namely *Cost-Volume-Profit* analysis and *decision-making*, simultaneously contribute 58.8% to the dependent variable, namely *profit planning*. Meanwhile, the remaining 41.2% was influenced by other variables not included in this research.

Hypothesis Test

F Test

Table 5. F Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	94.544	2	47.272	27.379	.000
Residual	60.430	35	1.727		
Total	154.974	37			

Based on the f test results above, it was found that the calculated F value was 27.379 with an Ftable value = 3.27, which means that Fcount was greater than Ftable ($27.379 > 3.27$) and the significance level of the f test results was 0.000, where this result was $< 0, 05$. *Cost-Volume-Profit* Analysis and *Decision Making* simultaneously have a positive and significant effect on *Profit Planning*.

T Test

Table 6. T Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.102	2.237		1.387	.174
Analisis CVP	.597	.104	.651	5.761	.000
Decision Making	.224	.098	.258	2.281	.029

Based on the t-test results table above, it can be concluded that:

- The *Cost-Volume-Profit* analysis variable shows a count value more significant than the table ($5.761 > 2.03$) and a significance level of $0.000 < 0.05$, so it can be concluded that *Cost-Volume-Profit* analysis has a positive and significant effect on *profit planning*.
- The *decision-making* variable shows a count value more significant than the table ($2.281 > 2.03$) and a significance level of $0.029 < 0.05$, so it can be concluded that *decision-making* has a positive and significant effect on *profit planning*.

DISCUSSION

The Influence of Cost Volume Profit Analysis on Profit Planning

Based on the t-test results above, it is stated that the *Cost-Volume-Profit* analysis partially has a positive and significant effect on profits. So, **H1 is accepted** by the *Cost-Volume-Profit* analysis, which positively affects profit planning. That shows that by understanding the relationship between costs, volume, and profit, schools can plan more efficient activities, manage operational costs, and determine sales levels to achieve the institution's financial goals. The results of this research are also strengthened by the results of distributing questionnaires stating that 78.9% of respondents agreed that by conducting a *Cost-Volume-Profit* analysis, school management can optimize its income by increasing the number of students accepted each year so that it can cover total costs and variable costs. By having a good understanding of the relationship between variable costs and sales volume, schools can manage variable costs effectively. Schools can identify ways to control and reduce variable costs, thereby increasing profitability.

The *Theory of Constraints* assumes that every organization has at least one factor that can hinder the organization's ability to achieve its goal of maximizing profits by ensuring

that factors that limit production can be used efficiently (Trojanowska & Dostatni, 2017). In this *Cost-Volume-Profit* analysis in the education sector, obstacles can be in the form of a decrease in the number of students or difficulty in attracting new students and competition with other schools; this affects the income received by the school. If the number of students accepted by a school decreases, then the income received by the school will also decrease. Because of this, schools can experience financial constraints, and lack of funds can be a significant obstacle in improving the quality of education and financing their operations, including paying staff salaries and updating facilities, as well as purchasing the necessary resources. Therefore, schools must implement cost efficiency and prioritize critical expenditures, including less important expenditures or savings in other areas. Some costs that schools can reduce in this situation include operational costs, reductions in operational costs such as utilities (water, electricity, gas), building maintenance, and facility maintenance, which can help reduce unnecessary expenses. Second, purchasing and supply costs are reviewed, and the purchasing and supply needs such as school supplies, classroom equipment, and other educational resources are reviewed. Reducing non-urgent purchases or looking for more affordable alternatives can help save costs. Third, the cost of extracurricular programs, evaluate extracurricular programs and other school activities to determine which ones provide the most significant benefits and which ones can be reduced or stopped altogether to save costs. Fourth, marketing costs, reviewing the school's marketing strategy and allocating the marketing budget more efficiently. Focus on more targeted and effective marketing strategies that target potential students at a lower cost. In addition, by optimizing the use of human resources, school management can optimize the use of existing human resources by allocating teachers to areas or classes that require additional help. That can help improve teaching efficiency and student service without hiring additional teachers.

According to the *Theory of Constraints*, by understanding these constraints, companies can take strategic steps, such as allocating resources more efficiently or increasing production capacity, to optimize operational performance and achieve financial goals (Pelangi & Muhammad, 2021). Therefore, schools can use *Cost-Volume-Profit* analysis to identify obstacles faced by schools, such as decreasing income due to not meeting the expected number of students. *Cost-volume-profit* analysis helps schools understand the relationship between fixed costs, variable costs, sales volume, and profit. By understanding how these costs relate to existing constraints, schools can manage costs more effectively to achieve their profit goals. So, applying this analysis allows school principals to make more relevant decisions. The results of this research align with research (Dash, 2020), which applies *Cost-Volume-Profit* analysis to the sugar sector in India. The research results state

that using linear-based *Cost-Volume-Profit* analysis has a positive and significant effect on profit planning in sugar manufacturing companies in India.

The Influence of Decision-Making on Profit Planning

Based on the t-test results above, it is stated that the *decision-making* process partially has a positive and significant effect on profits. So, **H2 is accepted** as the *decision-making* process positively affects *profit planning*. That shows that the *decision-making* process related to the final decision from the analysis that has been carried out can help management in making a policy that can potentially increase school profits. That is, the school can determine the amount of school fees. The minimum number of students that must be met to cover fixed costs and variable costs can be predicted by the school. Therefore, making the right decisions can help schools plan profits to obtain maximum profits. The results of distributing the questionnaire also stated that 78.9% of respondents agreed that schools could determine precisely the amount of school fees charged to students and determine how many students are needed so that it is not less than the safe limit or margin of safety so that schools can plan their profits—obtained in the future.

The *Theory of Constraint* emphasizes continuous improvement efforts, or what is called Continuous Improvement, which focuses on achieving throughput, which coincides with minimizing inventory levels and operating costs so that the goal of maximizing profits can be achieved by the company (Hasanah et al., 2020). Based on this, knowing the constraints that limit an organization's activities and continuous improvement efforts will help company management make the right decisions in resource utilization, inventory suppression, and operational costs to produce optimal throughput (Pelangi & Muhammad, 2021). In this case, the principal can participate with the teachers to make decisions that affect the quality of the school. The school principal ensures that the decisions taken will not increase obstacles or worsen the existing situation. As a leader, the principal must understand the situation and desires of the employees and be able to collaborate effectively (Ghufron, 2020).

By identifying the obstacles experienced by schools, there are several decisions that schools can consider, namely first, improving the quality of education, focusing on improving the quality of education by improving the curriculum, teaching methods, better facilities, and additional support for students, this can help retain students and attract new ones. Second, schools can consider scholarships or financial aid programs for eligible students; this can help increase the accessibility of private education for families with financial limitations and attract high-achieving students. Third, improve marketing and branding, increase school marketing and branding efforts to increase visibility and appeal in the local community; this

can be through digital marketing strategies, presence at community events, or targeted marketing campaigns. Fourth, develop and build superior programs or competitive advantages that differentiate the school from others, such as innovative academic programs, opportunities to develop unique skills, or an emphasis on student character and leadership. Fifth, partnerships with the community should be built, and partnerships should be established with local organizations, companies, or other educational institutions to expand networks and increase the school's attractiveness. The results of this research are in line with (Adesina et al., 2015; Kavitha, 2018; Okpala & Osanebi, 2020), which states that the decision-making process after carrying out a Cost-Volume-Profit analysis can help increase company profits in manufacturing businesses.

CONCLUSION AND RECOMMENDATIONS

Based on the results of the discussion and analysis of research on the Effect of *Cost-Volume-Profit* Analysis on Private High Schools in Mataram City, the following conclusions can be drawn:

1. Partially, *Cost-Volume-Profit* analysis positively affects *profit planning* at private high schools in Mataram City. That is proven by the t-test results, where the calculated t value is greater than the t table value, and the significance value is more significant than 0.05. So, H1 is accepted.
2. Partially, *decision-making* positively affects *profit planning* at private high schools in Mataram City. That is proven by the t-test results, where the calculated t value is greater than the t table value, and the significance value is more significant than 0.05. So, H2 is accepted.
3. Simultaneously, *Cost-Volume-Profit* analysis and *decision-making* positively affect *profit planning* at private high schools in Mataram City. The regression analysis results obtained an R Square of 0.588 or 58.8%. That means that *Cost-Volume-Profit* analysis (X1) and *decision-making* (X2) have a contribution of 58.8% to *profit planning* (Y). In comparison, the remaining 41.2% is influenced by other variables not mentioned in this research.

These findings have implications for schools, especially school principals as leaders. The results of this research support the implementation of *Cost-Volume-Profit* analysis, so it is recommended that schools use *Cost-Volume-Profit* analysis as a predictive tool to determine the number of students that need to be achieved so that fixed costs can be met in one academic year. *Cost-volume-profit* analysis can also help schools in financial planning by understanding the impact of changes in student numbers on costs and profits. Schools can use *Cost-Volume-Profit* analysis to make decisions regarding setting school fees to achieve

financial goals. *Cost-volume-profit* analysis can help schools prevent losses and serve as a basis for determining policies related to school operations. This research also has implications for future researchers; it is hoped that it can be used as a reference for research in the same field. It is recommended that future researchers should add or expand the sample, meaning not only schools in Mataram City; this aims to have better data accuracy in their research. In addition, additional variables will likely influence this research to increase the depth of analysis and provide a more holistic perspective on the phenomenon under study. When distributing questionnaires, it should be accompanied by a short interview to make the information obtained more accurate.

In this research, researchers had several limitations in its preparation. Therefore, this can be considered for further research to obtain better results. The limitation of this research is that the number of samples in this study was only 38 schools; of course, this number still needs to be higher, and the research object only focused on private high schools in Mataram City. In addition, in the data collection process, the information respondents provide through questionnaires sometimes needs to reflect their opinions.

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