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PROFIT PLANNING ANALYSIS USING THE COST-VOLUME-PROFIT METHOD AT KEDAI ES TEH SOLO, TIDORE ISLANDS CITY

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Abstract

This study analyzes profit planning for iced tea sales at Kedai Es Teh Solo in Tidore Islands City using the Cost-Volume-Profit (CVP) method. Monthly sales reports, material purchase records, and operating costs from January to December 2025 were combined with an owner interview. Costs were classified into variable and fixed costs and analyzed through contribution margin, break-even point (BEP), margin of safety (MOS), degree of operating leverage (DOL), and profit-target simulations. During 2025, the outlet sold 58,034 cups and generated sales of IDR 361,272,000, variable costs of IDR 231,527,000, and fixed costs of IDR 87,135,000. The contribution margin was IDR 129,745,000, with a contribution margin ratio of 35.91%, producing operating profit of IDR 42,610,000. Annual BEP was IDR 242,625,425, or approximately 38,975 cups; MOS was 32.84%, and DOL was 3.04 times. June was the strongest month, while November was the most vulnerable. A 20% profit increase requires annual sales of approximately IDR 385,001,315 or 61,846 cups. The results should be interpreted as estimates because purchase values are used as a proxy for material usage and the sales records cover only original tea sizes M and L.

Keywords: Break-even point; Cost-Volume-Profit; iced tea; margin of safety; profit planning.

INTRODUCTION

Micro, small, and medium enterprises (MSMEs) in the beverage and culinary sector continue to expand as consumers increasingly demand practical and affordable ready-to-drink products. Iced tea is widely accepted because it is simple to prepare and relatively inexpensive. This market opportunity has encouraged the growth of beverage outlets, including Kedai Es Teh Solo. At the same time, small-business owners frequently face fluctuating revenue and difficulty setting realistic sales targets. Inadequate separation of fixed and variable costs can prevent owners from knowing the minimum level of sales required to avoid losses and the sales volume needed to achieve a desired profit. Consequently, business decisions may rely primarily on intuition rather than systematic cost information.

Cost-Volume-Profit (CVP) analysis is a managerial accounting technique that explains the relationship among costs, sales volume, selling price, and profit. It enables management to calculate contribution margin, break-even point, margin of safety, and the level of sales needed for a specified profit. For small businesses, these measures provide a quantitative basis for evaluating the effect of cost structure and sales changes on earnings.

A preliminary interview with the owner indicated that daily turnover during 2025 was approximately IDR 1,000,000 to IDR 1,500,000, with normal sales of around 120 to 150 cups per day and a decline to 80 to 100 cups during rainy periods. However, the 2025 sales recap for original tea records an average of approximately 4,836 cups per month, or about 160 cups per day under a 30-day operating assumption. The difference shows that interview estimates were not fully consistent with the recorded data. The business also faces distribution constraints typical of an island region because raw materials are delivered through containers and ship-based courier services.

The outlet has not established formal daily or monthly sales targets, and an expected monthly profit above IDR 10,000,000 has not been supported by written planning. Although the outlet has not experienced a reported annual loss, its profit remains exposed to weather, consumer demand, material purchasing patterns, and transportation costs. Previous CVP studies have largely focused on urban businesses with more standardized supply access. Empirical evidence on CVP application to beverage MSMEs in island regions remains limited, creating a specific research gap.

Accordingly, this study examines: (1) the fixed- and variable-cost structure of Kedai Es Teh Solo; (2) its contribution margin and break-even point; and (3) its margin of safety and required sales level for planned profit. The study is expected to provide the owner with a quantitative basis for sales targets, cost control, and decision-making, while extending empirical evidence on CVP application in island-based MSMEs.

LITERATURE REVIEW

Profit Planning

Profit planning is the systematic process of establishing an intended level of profit for a specified period by integrating expected revenue, operating capacity, market conditions, and cost efficiency. Nuriyah et al. (2023) describe profit planning as a financial expression of a company's work program, while Cahyanti and Yuwono (2024) position it as part of budgeting that coordinates revenue and cost projections. Krisdina et al. (2024) further emphasize that profit planning connects sales, production, and cost-control decisions. In this study, profit planning is therefore understood as a deliberate process of translating financial objectives into measurable sales and cost targets.

For small firms, profit planning requires reliable cost classification and periodic monitoring. Syamsudin et al. (2026) show the managerial importance of separating production and operating costs, while Ruray et al. (2025) emphasize governance and management capability in strengthening small-business performance. In an island context, these principles are particularly relevant because shipping and logistics costs may create additional volatility.

Cost-Volume-Profit Analysis

Garrison, Noreen, and Brewer (2021) define CVP analysis as a tool for understanding the interaction among selling price, activity volume, variable cost per unit, total fixed costs, sales mix, and profit. Its principal measures include contribution margin, break-even point, margin of safety, and operating leverage. Contribution margin is sales revenue less variable costs and represents the amount available to cover fixed costs and generate profit. The break-even point is reached when total revenue equals total cost. Margin of safety measures the amount by which actual or budgeted sales exceed break-even sales, while degree of operating leverage indicates the sensitivity of operating profit to changes in sales.

CVP analysis is conditional on assumptions that selling price and variable cost per unit remain relatively constant within the relevant range, fixed costs remain unchanged within that range, and the sales mix remains stable when more than one product is sold. Therefore, the BEP and profit-target results should be treated as planning estimates rather than guaranteed outcomes. This caution is important in the present study because material purchase values are used as proxies for material consumption due to the absence of beginning and ending inventory records.

Previous Studies and Research Gap

Table 1. Previous Studies on CVP and Profit Planning

Researcher (year)	Object	Focus
Hassanah & Daud (2019)	Beef jerky MSME, Banda Aceh	CVP as a profit-planning tool
Ardana et al. (2021)	Obot Fried Chicken MSME	CVP calculation for profit planning
Rahmi et al. (2023)	Pempek Palembang MWR MSME	CVP as a profit-planning tool
Sofyan & Aprilia (2023)	Take One Thai Tea MSME	Implementation of profit planning
Krisdina et al. (2024)	CV Waida Farm	BEP as a profit-planning tool
Sultoni & Lestari (2024)	Q-Jho chips MSME, Malang	CVP as a profit-planning tool
Habibah & Jefri (2025)	Fira Athar Food home industry	CVP as a profit-planning tool
Wantira et al. (2026)	Alma Network Solution	CVP application in profit planning

Source: Research data, processed by the authors.

This study differs from previous research in three respects. First, it investigates a beverage outlet operating in an island region with distinctive raw-material distribution constraints. Second, it uses a complete twelve-month record, allowing monthly fluctuations to be examined. Third, the analysis extends beyond BEP to MOS, DOL, and profit-target simulations. Lamo et al. (2025) applied cost-volume-profit analysis to a culinary business, while Jakin et al. (2025) examined capital and pricing in local culinary enterprises. Those studies provide relevant context but do not estimate the same combination of risk and profit-planning indicators used here.

Conceptual Framework

Kedai Es Teh Solo has sales and cost records but has not formally planned profit based on cost behavior. The analytical framework begins by separating variable and fixed costs, then calculating contribution margin, BEP, MOS, and DOL. These measures are subsequently used to simulate the sales required to achieve alternative profit targets. The framework links accounting information directly to operational decision-making.

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METHOD

Research Design, Location, and Period

This research uses a quantitative descriptive approach with a case-study design. The case-study approach is appropriate because the analysis is concentrated on a single business unit, allowing detailed examination of its sales, cost structure, and profit planning. The research was conducted at Kedai Es Teh Solo in Tidore Islands City from January to April 2026 using operating data for January to December 2025.

Data Types, Sources, and Collection

Quantitative data include sales value, sales volume, material purchases, and operating costs. Secondary data were obtained from monthly sales reports, material-purchase records, and operating-cost records for January-December 2025. Primary information was collected through an interview with the owner and direct observation. Documentation was used to verify available reports. The recorded sales data cover only Original Tea sizes M and L, although the outlet also sells several flavored variants; daily records and sales by flavor were not retained.

Table 2. Operational Definitions

Variable	Definition	Indicator
Fixed costs	Costs that remain relatively unchanged with sales volume during a period	Gas, electricity credit, shipping, transportation, salaries, and employee meals
Variable costs	Costs that change with sales activity	Tea, sugar, ice, cups, straws, cup sealer, and plastic
Sales volume	Number of products sold within a period	Monthly cups sold by M and L sizes
Profit planning	Target-profit determination based on cost-volume-profit relationships	Contribution margin, BEP, MOS, DOL, and target sales

Source: Research data, processed by the authors.

Data Analysis

The data were analyzed descriptively using the CVP method. Because the outlet sells two sizes at different prices, unit calculations use weighted averages based on the actual sales composition. The principal formulas are: Contribution Margin = Sales - Variable Costs; Contribution Margin Ratio = Contribution Margin / Sales x 100%; BEP (IDR) = Fixed Costs / Contribution Margin Ratio; BEP (units) = Fixed Costs / Contribution Margin per unit; MOS = (Actual Sales - Break-Even Sales) / Actual Sales x 100%; DOL = Contribution Margin / Operating Profit; and Target Sales = (Fixed Costs + Target Profit) / Contribution Margin Ratio. All material expenditures are treated as variable costs because purchases broadly follow cup sales, while recurring monthly operating expenditures are treated as period fixed costs.

RESULTS AND DISCUSSION

Data Overview and Cost Classification

The analysis uses monthly sales, material-purchase, and operating-cost records for 2025. The available sales data cover Original Tea size M at IDR 5,000 per cup and size L at IDR 7,000 per cup. The owner reported additional flavors, including Kampoel Tea, Lemon Tea, Blackcurrant Tea, Lychee Tea, Apple Tea, Jasmine Tea, Green Tea Honey, Passion Fruit Tea, Strawberry Tea, and Guava Tea. However, purchase quantities and sales by flavor were not recorded, so contribution margins by flavor and a full multiproduct sales mix cannot be calculated.

Table 3. Cost Classification in the CVP Analysis

Component	Group	Basis of classification
Tea, sugar, ice	Variable	Main ingredients increase with cups sold
16-oz and 22-oz cups, straws, cup sealer, plastic	Variable	Packaging used for each cup
12-kg gas cylinder	Fixed	IDR 700,000 per month, unchanged during 2025
Electricity credit	Fixed	Periodic monthly expenditure
Shipping cost	Fixed	Periodic shipping expenditure; rates changed across semesters
Transportation	Fixed	One monthly payment, approximately IDR 300,000-350,000
Employee salaries	Fixed	Two employees at IDR 1,500,000 each
Employee meals	Fixed	Two employees at IDR 400,000 each

Source: Research data, processed by the authors.

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Electricity and shipping costs are treated as fixed for analytical purposes because they are incurred periodically rather than calculated per cup, although their monthly values vary. Material expenditures represent purchases rather than actual consumption because beginning and ending inventories are not recorded. A monthly waste fee of IDR 26,000 was also omitted from the source records. Therefore, the resulting CVP figures should be interpreted as estimates based on the available accounting records.

Sales Volume and Revenue

Table 4. Sales Volume and Revenue in 2025

Month	Original Tea M (cups)	Original Tea L (cups)	Total cups	Sales (IDR)
January	1,054	3,054	4,108	26,648,000
February	1,178	3,328	4,506	29,186,000
March	1,355	3,677	5,032	32,514,000
April	1,257	3,867	5,124	33,354,000
May	2,856	3,878	6,734	41,426,000
June	2,976	4,597	7,573	47,059,000
July	1,805	2,020	3,825	23,165,000
August	1,845	2,075	3,920	23,750,000
September	1,980	1,985	3,965	23,795,000
October	2,065	2,154	4,219	25,403,000
November	1,967	2,276	4,243	25,767,000
December	2,145	2,640	4,785	29,205,000
Total	22,483	35,551	58,034	361,272,000

Source: Research data, processed by the authors.

During 2025, the outlet sold 58,034 cups, consisting of 22,483 size M cups (38.74%) and 35,551 size L cups (61.26%), generating annual sales of IDR 361,272,000 or an average of IDR 30,106,000 per month. Sales peaked in June at 7,573 cups and IDR 47,059,000, then dropped sharply in July before gradually recovering toward December. The owner associated the June-July change with weather conditions, but the absence of daily operating and weather records prevents separate statistical testing of this explanation.

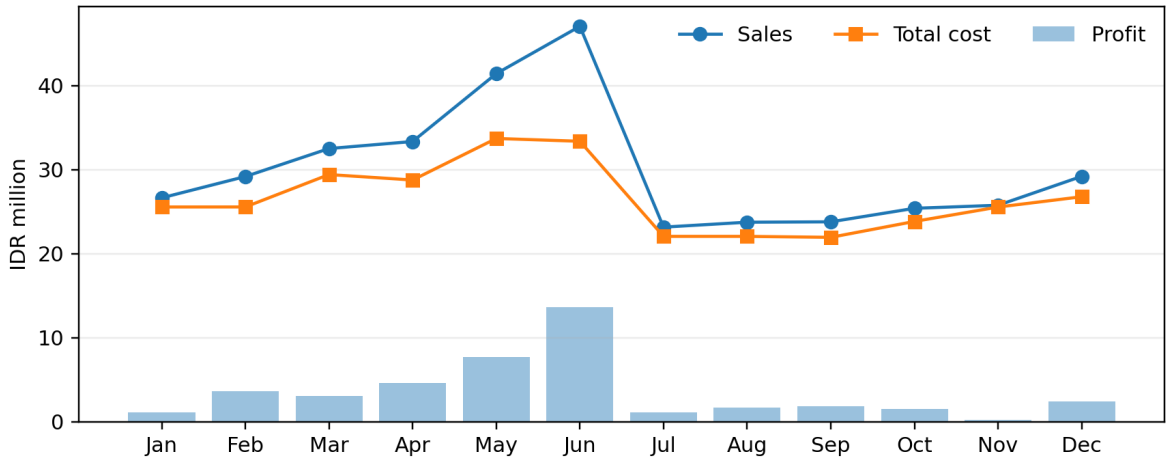


Figure 1. Monthly Sales, Total Cost, and Profit in 2025

Cost Structure

Table 5. Variable Material Purchase Costs in 2025 (IDR)

Month	Tea	Sugar	Ice	Cups	Straws/sealer/plastic	Total
January	5,500,000	4,725,000	2,400,000	4,290,000	1,276,000	18,191,000
February	5,500,000	4,725,000	2,250,000	4,300,000	1,420,000	18,195,000
March	6,000,000	5,670,000	2,850,000	5,150,000	1,680,000	21,350,000
April	5,500,000	5,670,000	2,700,000	5,150,000	1,680,000	20,700,000
May	6,000,000	6,615,000	4,500,000	6,000,000	2,024,000	25,139,000
June	5,500,000	5,670,000	4,050,000	7,250,000	1,930,000	24,400,000
July	3,000,000	1,890,000	3,150,000	6,375,000	1,224,000	15,639,000
August	3,000,000	1,890,000	3,150,000	6,375,000	1,224,000	15,639,000

September	3,000,000	1,890,000	3,000,000	6,375,000	1,260,000	15,525,000
October	3,500,000	2,835,000	3,300,000	6,375,000	1,404,000	17,414,000
November	3,500,000	3,780,000	3,450,000	6,800,000	1,600,000	19,130,000
December	4,000,000	3,780,000	3,600,000	7,225,000	1,600,000	20,205,000
Total	54,000,000	49,140,000	38,400,000	71,665,000	18,322,000	231,527,000

Source: Research data, processed by the authors.

Table 6. Fixed Costs in 2025 (IDR)

Month	Gas	Electricity	Shipping	Transport	Salaries	Meals	Total
January	700,000	420,000	2,100,000	350,000	3,000,000	800,000	7,370,000
February	700,000	420,000	2,100,000	350,000	3,000,000	800,000	7,370,000
March	700,000	420,000	2,800,000	350,000	3,000,000	800,000	8,070,000
April	700,000	420,000	2,800,000	350,000	3,000,000	800,000	8,070,000
May	700,000	525,000	3,200,000	350,000	3,000,000	800,000	8,575,000
June	700,000	630,000	3,500,000	350,000	3,000,000	800,000	8,980,000
July	700,000	525,000	1,100,000	300,000	3,000,000	800,000	6,425,000
August	700,000	525,000	1,100,000	300,000	3,000,000	800,000	6,425,000
September	700,000	525,000	1,100,000	300,000	3,000,000	800,000	6,425,000
October	700,000	525,000	1,100,000	300,000	3,000,000	800,000	6,425,000
November	700,000	525,000	1,100,000	300,000	3,000,000	800,000	6,425,000
December	700,000	525,000	1,200,000	350,000	3,000,000	800,000	6,575,000
Total	8,400,000	5,985,000	23,200,000	3,950,000	36,000,000	9,600,000	87,135,000

Source: Research data, processed by the authors.

Table 7. Cost Composition in 2025

Group	Component	Amount (IDR)	Share
Variable	Cups	71,665,000	30.95%
Variable	Tea	54,000,000	23.32%
Variable	Sugar	49,140,000	21.22%
Variable	Ice	38,400,000	16.59%
Variable	Straws, sealer, plastic	18,322,000	7.91%
Variable	Total	231,527,000	100%
Fixed	Employee salaries	36,000,000	41.32%
Fixed	Shipping	23,200,000	26.63%
Fixed	Employee meals	9,600,000	11.02%
Fixed	Gas	8,400,000	9.64%
Fixed	Electricity credit	5,985,000	6.87%
Fixed	Transportation	3,950,000	4.53%
Fixed	Total	87,135,000	100%

Source: Research data, processed by the authors.

Variable costs totaled IDR 231,527,000, while fixed costs totaled IDR 87,135,000. Cups were the largest variable-cost component (30.95%), followed by tea (23.32%) and sugar (21.22%). Employee salaries were the dominant fixed cost (41.32%), followed by shipping (26.63%). Variable costs represented 64.09% of sales and fixed costs 24.12%, producing total annual costs of IDR 318,662,000. Because variable costs form the larger share, changes in material prices or usage can directly affect contribution margin and profit.

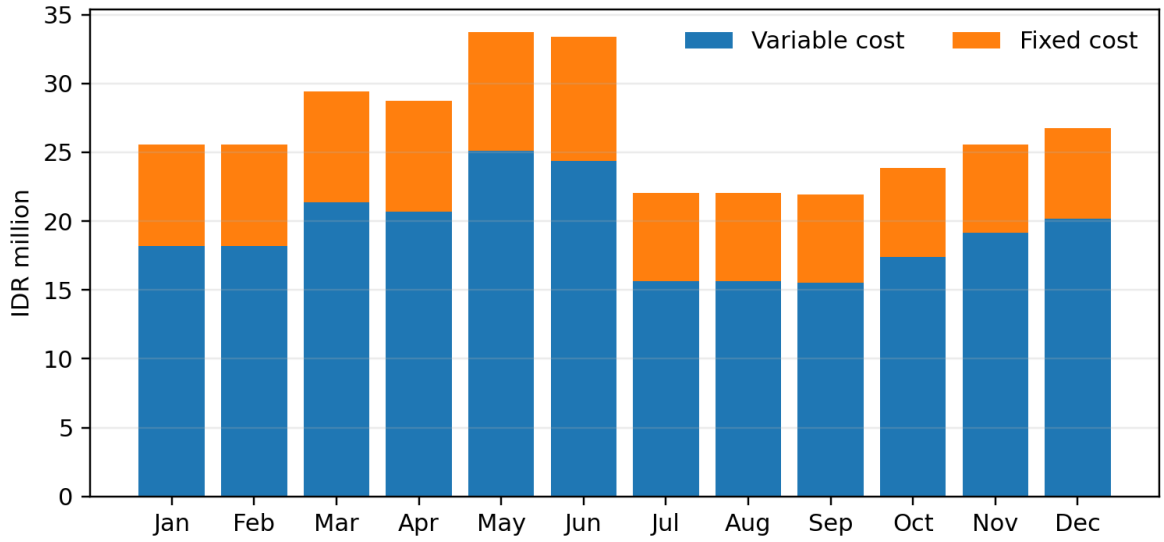


Figure 2. Monthly Variable and Fixed Cost Structure in 2025

Contribution Margin and Operating Profit

Table 8. Monthly Contribution Margin and Profit in 2025 (IDR)

Month	Sales	Variable cost	Contribution margin	CMR	Fixed cost	Profit
January	26,648,000	18,191,000	8,457,000	31.74%	7,370,000	1,087,000
February	29,186,000	18,195,000	10,991,000	37.66%	7,370,000	3,621,000
March	32,514,000	21,350,000	11,164,000	34.34%	8,070,000	3,094,000
April	33,354,000	20,700,000	12,654,000	37.94%	8,070,000	4,584,000
May	41,426,000	25,139,000	16,287,000	39.32%	8,575,000	7,712,000
June	47,059,000	24,400,000	22,659,000	48.15%	8,980,000	13,679,000
July	23,165,000	15,639,000	7,526,000	32.49%	6,425,000	1,101,000
August	23,750,000	15,639,000	8,111,000	34.15%	6,425,000	1,686,000
September	23,795,000	15,525,000	8,270,000	34.76%	6,425,000	1,845,000
October	25,403,000	17,414,000	7,989,000	31.45%	6,425,000	1,564,000
November	25,767,000	19,130,000	6,637,000	25.76%	6,425,000	212,000
December	29,205,000	20,205,000	9,000,000	30.82%	6,575,000	2,425,000
Total	361,272,000	231,527,000	129,745,000	35.91%	87,135,000	42,610,000

Source: Research data, processed by the authors.

Annual contribution margin was IDR 129,745,000 and the contribution margin ratio was 35.91%. Thus, each IDR 1 of sales contributed approximately IDR 0.3591 toward fixed costs and profit. After deducting fixed costs of IDR 87,135,000, operating profit was IDR 42,610,000, equivalent to about 11.79% of sales. Monthly CMR varied from 25.76% to 48.15%, partly because material purchases were not identical to actual usage and inventory changes were not recorded. Therefore, month-to-month CMR differences should not automatically be interpreted as changes in material efficiency.

Table 9. Weighted Average per Cup in 2025

Description	Volume (cups)	Composition	Price (IDR)
Original Tea M	22,483	38.74%	5,000
Original Tea L	35,551	61.26%	7,000
Weighted average	58,034	100%	6,225.18

Source: Research data, processed by the authors.

The weighted average selling price was IDR 6,225.18 per cup, while average variable cost was IDR 3,989.51 per cup. The resulting average contribution margin was IDR 2,235.67 per cup.

Break-Even Point, Margin of Safety, and Operating Leverage

Annual BEP was IDR 242,625,425, calculated as fixed costs of IDR 87,135,000 divided by the 35.91% CMR. In unit terms, the BEP was approximately 38,975 cups. Actual sales of 58,034 cups therefore exceeded break-even volume by about 19,059 cups. The annual MOS was IDR 118,646,575 or 32.84%, meaning that aggregate sales could decline by approximately 32.84% before reaching break-even, assuming unchanged prices, costs, and product mix.

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Table 10. Monthly CVP Analysis in 2025

Month	Fixed cost	CMR	BEP (IDR)	BEP (cups)	MOS (IDR)	MOS (%)	DOL
January	7,370,000	31.74%	23,222,864	3,580	3,425,136	12.85%	7.78
February	7,370,000	37.66%	19,570,632	3,021	9,615,368	32.95%	3.04
March	8,070,000	34.34%	23,503,044	3,637	9,010,956	27.71%	3.61
April	8,070,000	37.94%	21,271,280	3,268	12,082,720	36.23%	2.76
May	8,575,000	39.32%	21,810,521	3,545	19,615,479	47.35%	2.11
June	8,980,000	48.15%	18,649,977	3,001	28,409,023	60.37%	1.66
July	6,425,000	32.49%	19,776,126	3,265	3,388,874	14.63%	6.84
August	6,425,000	34.15%	18,813,186	3,105	4,936,814	20.79%	4.81
September	6,425,000	34.76%	18,486,442	3,080	5,308,558	22.31%	4.48
October	6,425,000	31.45%	20,429,875	3,393	4,973,125	19.58%	5.11
November	6,425,000	25.76%	24,943,947	4,107	823,053	3.19%	31.31
December	6,575,000	30.82%	21,335,875	3,496	7,869,125	26.94%	3.71

Source: Research data, processed by the authors.

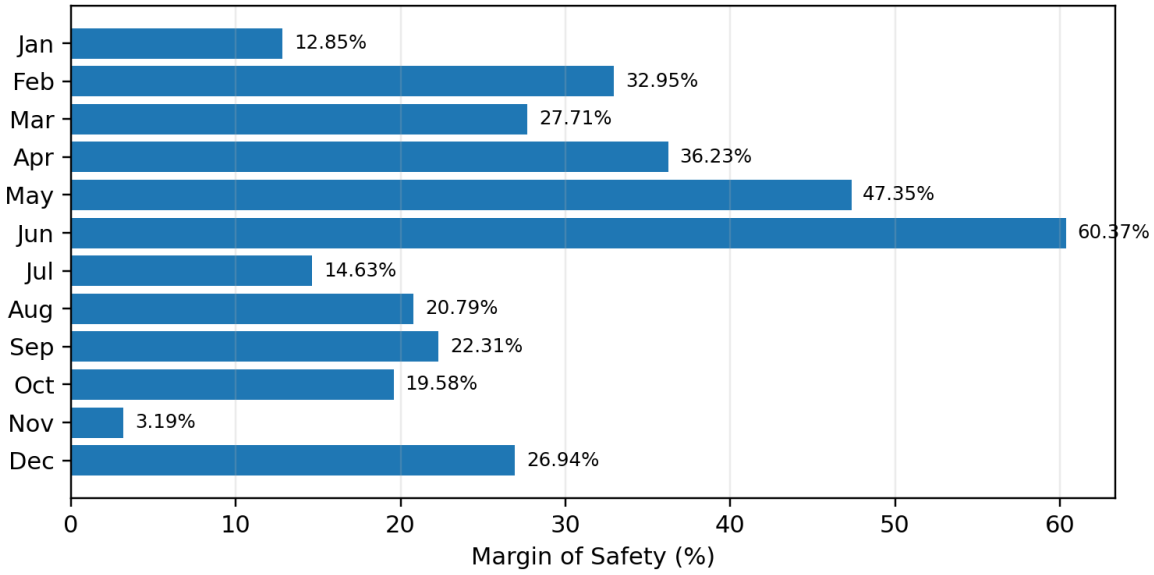


Figure 3. Monthly Margin of Safety in 2025

June showed the strongest safety position with an MOS of 60.37%, whereas November was the most vulnerable month with only 3.19%. November's break-even sales of IDR 24,943,947 were very close to actual sales of IDR 25,767,000, leaving operating profit of only IDR 212,000. By contrast, June sales of IDR 47,059,000 were far above its BEP of IDR 18,649,977. These findings demonstrate why sales targets should be evaluated not only by turnover but also by distance from break-even.

Annual DOL was 3.04 times, obtained by dividing contribution margin of IDR 129,745,000 by operating profit of IDR 42,610,000. At the analyzed activity level, a 1% sales change is theoretically associated with an approximately 3.04% change in profit when the cost structure is unchanged. Monthly DOL was exceptionally high in November (31.31 times) because profit was very small and the business was close to break-even. From June to July, sales decreased by about 50.77%, while profit declined by approximately 91.95%, illustrating the amplifying effect of fixed costs when sales weaken.

Semester Comparison and Key Months

Table 11. Comparison of First and Second Semesters in 2025 (IDR)

Item	Semester I	Semester II	2025
Sales	210,187,000	151,085,000	361,272,000
Variable costs	127,975,000	103,552,000	231,527,000
Contribution margin	82,212,000	47,533,000	129,745,000
Fixed costs	48,435,000	38,700,000	87,135,000
Profit	33,777,000	8,833,000	42,610,000

Source: Research data, processed by the authors.

Table 12. Comparison of Key Months in 2025

Item	June	July	October	November
Sales (IDR)	47,059,000	23,165,000	25,403,000	25,767,000
Variable costs (IDR)	24,400,000	15,639,000	17,414,000	19,130,000
Variable cost / sales	51.85%	67.51%	68.55%	74.24%
Contribution margin (IDR)	22,659,000	7,526,000	7,989,000	6,637,000
Fixed costs (IDR)	8,980,000	6,425,000	6,425,000	6,425,000
Profit (IDR)	13,679,000	1,101,000	1,564,000	212,000
MOS (%)	60.37%	14.63%	19.58%	3.19%

Source: Research data, processed by the authors.

The second semester performed substantially below the first. January-June sales reached IDR 210,187,000 with profit of IDR 33,777,000, while July-December generated sales of IDR 151,085,000 and profit of only IDR 8,833,000. The October-November comparison also shows that turnover alone is insufficient to assess performance: sales increased slightly from IDR 25,403,000 to IDR 25,767,000, but profit fell from IDR 1,564,000 to IDR 212,000 because variable costs rose while fixed costs remained unchanged.

Profit Planning Scenarios

Because the owner has not established an official profit target, three scenarios were prepared using increases of 10%, 15%, and 20% over actual 2025 operating profit of IDR 42,610,000. The simulations apply the annual CMR of 35.91% and fixed costs of IDR 87,135,000.

Table 13. Profit Planning Simulation

Scenario	Target profit	Required sales (IDR)	Total units	Additional sales (IDR)	Additional units	Estimated M	Estimated L
Profit +10%	46,871,000	373,136,658	59,940	11,864,658	1,906	23,221	36,719
Profit +15%	49,001,500	379,068,986	60,893	17,796,986	2,859	23,591	37,302
Profit +20%	51,132,000	385,001,315	61,846	23,729,315	3,812	23,960	37,886

Source: Research data, processed by the authors.

Table 14. Average Monthly Sales Requirement (cups)

Scenario	Units/year	Average/month	Additional/month	M/month	L/month
Actual 2025	58,034	4,836	-	1,874	2,963
Profit +10%	59,940	4,995	159	1,935	3,060
Profit +15%	60,893	5,074	238	1,966	3,109
Profit +20%	61,846	5,154	318	1,997	3,157

Source: Research data, processed by the authors.

Under the 20% profit-growth scenario, a target profit of IDR 51,132,000 requires sales of approximately IDR 385,001,315 or 61,846 cups annually. This represents an additional IDR 23,729,315 or 3,812 cups per year, equivalent to about 318 extra cups per month and an average of 5,154 cups per month. Using the actual sales mix, the annual requirement is approximately 23,960 size M cups and 37,886 size L cups. These figures provide a quantitative benchmark but should be evaluated against actual production capacity, operating days, market demand, and changes in material prices.

Summary of CVP Indicators and Managerial Implications

Table 15. Summary of CVP Indicators in 2025

Indicator	Result
Total sales	IDR 361,272,000
Total variable costs	IDR 231,527,000
Contribution margin / CMR	IDR 129,745,000 / 35.91%
Total fixed costs	IDR 87,135,000
Operating profit	IDR 42,610,000
Weighted average selling price/cup	IDR 6,225.18
Average variable cost/cup	IDR 3,989.51
Contribution margin/cup	IDR 2,235.67
BEP sales / units	IDR 242,625,425 / 38,975 cups
Margin of Safety	IDR 118,646,575 (32.84%)
Degree of Operating Leverage	3.04 times

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Source: Research data, processed by the authors.

The findings support four managerial implications. First, the BEP should be used as a minimum sales threshold and should be supplemented with an adequate safety margin. Second, variable costs require disciplined control because they represent the largest share of total costs and directly determine contribution margin. Standard material usage per cup, recording of damaged materials, and supplier-price comparisons would improve control. Third, monthly evaluation should combine sales, variable costs, contribution margin, BEP, MOS, and profit so that changes can be attributed to volume, cost, or both. Fourth, June may be used as a numerical performance benchmark, but its underlying drivers, such as promotions, operating days, market conditions, and raw-material prices, should be documented before its performance is treated as reproducible.

The results are consistent with previous studies that view CVP and BEP as useful profit-planning tools for MSMEs (Rahmi et al., 2023; Cahyanti & Yuwono, 2024; Krisdina et al., 2024). The very low MOS in November also reinforces the importance of monitoring safety margins regularly, because a relatively small decline in sales or increase in costs could eliminate profit.

Research Limitations

This study has several limitations. Cost classification is an analytical assumption because the original records do not formally distinguish cost behavior. Material figures represent purchases rather than actual consumption. The owner has no formal profit target, so the planning analysis uses simulated scenarios. Sales reports cover only Original Tea sizes M and L and exclude complete sales by flavor or sales channel. Information on weather and the causes of low November profit comes from interviews and was not tested quantitatively. In addition, a monthly waste fee of IDR 26,000 was omitted from the available records. The findings should therefore be interpreted as an analysis of the cost-volume-profit relationship in the available 2025 data rather than as a final measure of profitability for the entire business.

CONCLUSION

The CVP analysis shows that Kedai Es Teh Solo sold 58,034 cups in 2025 and generated sales of IDR 361,272,000. Variable costs were IDR 231,527,000 and fixed costs were IDR 87,135,000, resulting in a contribution margin of IDR 129,745,000, a CMR of 35.91%, and operating profit of IDR 42,610,000. The annual break-even point was approximately IDR 242,625,425 or 38,975 cups, while the annual margin of safety was 32.84% and DOL was 3.04 times. Monthly risk was uneven: June had the strongest MOS at 60.37%, whereas November had only 3.19% and profit of IDR 212,000. To increase annual profit by 20%, the outlet would need sales of approximately IDR 385,001,315 or 61,846 cups, requiring about 318 additional cups per month. CVP can therefore support profit planning by identifying the minimum sales threshold, the safety margin, operating sensitivity, and sales requirements for profit targets. The outlet should improve inventory and material-usage records, monitor monthly CVP indicators, control variable costs, and translate annual profit scenarios into monthly, weekly, and daily sales targets. Future studies should use product-level cost data, distinguish mixed costs, analyze longer time periods, and conduct sensitivity analysis for selling prices, material costs, fixed costs, and sales mix.

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