

## THE EFFECTIVENESS OF COST VOLUME PROFIT ANALYSIS IN SUPPORTING BUSINESS DECISION-MAKING: A SYSTEMATIC LITERATURE REVIEW

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### ABSTRACT

*Cost Volume Profit Analysis is a tool that businesses use to understand how costs sales volume and profit are connected. This analysis helps companies make decisions about pricing, cost control and profit planning. For businesses Cost Volume Profit Analysis is very helpful because it gives them a clear picture of how sales and costs affect profit. As business competition gets tougher and market conditions change quickly managers need tools that're practical and relevant to their business. That's why many recent studies discuss the usefulness of Cost Volume Profit Analysis. This study looks at how effective Cost Volume Profit Analysis is in supporting business decision-making. We did a Systematic Literature Review to find out. We selected 22 studies from 2022 to 2026. Found that Cost Volume Profit Analysis is still useful for businesses. It helps managers estimate sales targets evaluate pricing strategies and identify business risks. However some studies also mention that Cost Volume Profit Analysis has limitations especially because it assumes that costs and sales are stable which is not always true. The findings show that Cost Volume Profit Analysis is still a tool for businesses. It helps them make operational decisions. Through Cost Volume Profit Analysis managers can estimate sales targets evaluate pricing strategies and identify business risks before making decisions. With its limitations Cost Volume Profit Analysis is still seen as a practical tool for profit planning and business evaluation when supported by accurate financial data and realistic assumptions.*

**Keywords:** *Cost Volume Profit Analysis, Business Decision-Making, Profit Planning, Managerial Accounting, Systematic Literature Review.*

### INTRODUCTION

Nowadays, business competition is getting tougher every day. Every companies need to make decisions because of changes in costs market demand and operational conditions can directly affect profit. Many businesses have struggles to maintain profitability even when they've increasing revenue. This happens because operational costs are not managed properly or because companies don't fully understand the relationship between sales and profit. That's why financial planning is very important for businesses operating in uncertain market conditions.

One approach that businesses use to support planning is Cost Volume Profit Analysis. It helps businesses understand how changes in costs sales volume and selling prices affect company profit. Through calculations such as break-even-points, contribution margin and target profit managers can estimate the minimum sales needed to avoid losses and evaluate how sensitive profit is to changes in operational conditions. Compared to decisions based on intuition Cost Volume Profit Analysis gives a more measurable financial picture.

In Indonesia many studies discuss the use of Cost Volume Profit Analysis in businesses and service businesses. Research on food businesses, hospitality services and clothing production shows that Cost Volume Profit Analysis helps managers determine sales targets and improve profit planning. Some studies also explain that Cost Volume Profit Analysis is useful in pricing decisions and cost-control strategies because managers can see

clearly how fixed costs and variable costs affect profitability.

At the time Cost Volume Profit Analysis is becoming more complex. Recent international studies connect it with optimization, business sustainability and strategic decision-making. Some researchers have even developed multiproduct and non-linear Cost Volume Profit models to deal with complicated business situations. This shows that Cost Volume Profit Analysis is evolving into a flexible managerial tool that can adapt to modern business environments.

Even though Cost Volume Profit Analysis offers advantages there are still some limitations that need to be considered. Traditional Cost Volume Profit models

Usually assume that costs and revenues behave linearly and that sales mix remains stable over time. In reality business conditions are often unpredictable. Raw material prices can suddenly increase customer demand may fluctuate and operational costs may continue changing depending on market conditions.

Because of those conditions this study tries to examine how effective Cost Volume Profit Analysis is in supporting business decision-making. The review focuses on studies published between 2022 and 2026. Discusses how Cost Volume Profit Analysis is applied in profit planning, pricing decisions, cost control, operational management and business risk analysis.

## **METHODOLOGY**

A Systematic Literature Review approach is employed in this examination. It is suitable for the purpose of searching and analyzing the literature on Cost-Volume-Profit Analysis, rather than attempting to calculate statistics. The search process is made clear in a way that adheres to PRISMA guidelines. It focuses articles and reports on Cost-Volume-Profit Analysis in relation to business decision-making.

The review considers research conducted between 2022 and 2026. It searches for open-source sources, allowing selected articles to be accessible without paywall. In case the review question matches titles, abstracts, or metadata, Indonesian studies are given priority. Small businesses in Indonesia's Management Accounting industry require planning and cost control tools, which is why the review was conducted.

Three parts make up the search string. The opening section focuses on the method commonly known as "Cost-Volume-Profit Analysis" or "CVP Analysis". Decision Making in the second part pertains to "Business Decision" or "Decision Making". The third concern concerns the conclusion: "effect" or "impact" ou'er.. Databases and open journal systems utilize these keywords. The titles of records are screened and the full-text is available to provide abstract representations. The study that is relevant to decisions and has more distinct CVP indicators is favored.

Quality appraisal follows a scoring system.? Articles are evaluated for their relevance to CVP, connection to business decision-making, the completeness of CRP indicators, and accessibility of text. However, some articles may not be fully tested before publication.

## **RESULT AND DISCUSSION**

The 22 studies that were chosen for the final review are included. The study covers a wide range of Indonesian business contexts, with MSMEs, food businesses, clothing and apparel enterprises, hospitality services, and small service firms being the primary focus. Malaysia, Portugal, Iran, Bosnia and Herzegovina, and China are among the countries that have international perspectives in the other five studies. Almost all studies have been

released in the years 2023 and 2025, with one in 2022 and another in two 2026. The study. The utility of this distribution lies in its ability to encompass both traditional CVP applications and newer fields like optimization models.

The literature that is chosen primarily relies on the applied case study as the research design. The reason for this is that CVP analysis typically depends on specific company information, such as the selling price, variable costs and fixed costs, the size of the production, or sales targets. So it should be understandable

### **1. The Role of CVP Analysis in Profit Planning**

This study aims to determine the usefulness of cost-volume-profit (CVP) analysis as a profit-planning tool for Indonesian Micro, Small, and Medium Enterprises (MSMEs). The method used is a systematic literature review using criteria such as the object of research is MSMEs, the method used is CVP analysis, and the publication year is at least 2018. The final sample for systematic review is eight journal articles. The result of this research is that through the CVP analysis, MSMEs can find out the break-even point (BEP) limitation, contribution margin, and margin of safety. With profit planning using CVP analysis, MSME actors can know the total costs incurred to generate the desired profit. This is useful in making profit planning related to the needs and conditions of MSME businesses. CVP analysis is an analysis that bridges between practical judgment and structured financial planning to determine the amount of profit in certain sales volume limits and sales price policies. For example, the MSME Lay Cang uses an umbrella concept of CVP as its profit planning. The theory in this study can also be applied to other MSMEs, such as honey MSMEs, which can find out the amount of profit, and be able to reduce losses by producing honey that is sold in large quantities as a loss-preventing step in the CVP analysis. CVP analysis can also be used as a method to analyze the broiler business so as to produce an amount of profit according to the target applied by the owner.

Food and drink companies exhibit a comparable trend. Safitri et al. (2023) look at CVP as a tool for planning in a food manufacturing company, while Rahmi et al. (2023) use it to figure out different ways to sell and set sales goals for Pempek Palembang MWR. By using CVP in an MSME profit-planning scenario, a different study conducted by Rahmi et al. (2023) also enhances the evidence. These results show that CVP is helpful since it links profit objectives with contribution margin rather than merely sales income. If variable costs are too expensive, a company could have a lot of sales income yet battle to make a profit. Conversely, if a company's contribution margin is strong, even with average sales volume, it could still be profitable.

International studies provide a larger viewpoint. For instance, Mohd Fadzil et al. (2023) use CVP analysis as a technique to assess service volume, pricing, cost recovery, and sustainability in full-paying patient services in Malaysia. Leite et al.

(2025) utilize CVP in a manufacturing environment in Portugal where the categorizing of fixed and variable costs significantly influences profitability. Using a bi-objective pure integer programming model in a higher education institution, Behmanesh and Babaei (2025) further broaden the debate. These studies indicate that CVP-based profit planning may progress from simple target-profit calculations into more organized decisions pertaining to capacity, service volume, and operational planning.

Overall CVP analysis is effective in profit planning because it translates a general goal such as “increase profit” into more specific requirements. Managers can determine how many units need to be sold, how much in sales revenue is needed, how much contribution margin needs to be kept, or which fixed costs should be reduced. It is most useful when cost

data are reliable and the planning period is relatively short to medium term. But the studies reviewed also point to the need to update CVP calculations regularly. If the price of raw materials, labor, energy or market demand has changed, then the break-even point based on last month's costs may no longer be accurate.

## **2. CVP Analysis and Pricing Decisions**

Effective pricing is a vital component of decision-making for every organisation and incorporates studying not only the costs, but also determining customers' willingness to pay, which inherently is a very subjective approach. Cost-Volume-Profit (CVP) analysis helps to come up with strategic pricing; however, understanding these techniques do not measure customer willingness to pay. Mohd Fadzil et al. (2023) suggest that CVP analysis can help healthcare pricing when company decides to charge for a particular service and/or learn whether to charge for the service that is currently for free. Syabrina and Nugroho (2023) suggest to use CVP analysis so that hospitality can regain its vitality by determining pricing strategies that are appropriate to the conditions of hotel results after the pandemic. A company can use it because it's capable to measure the contribution margin. The importance of contribution margin has been mentioned since it influences CVP analysis.

They also highlight the importance of the importance of financial feasibility of services. They concluded that contribution margin ratio serves an important role in CVP analysis so that it can measure the relation between sales volume and profit that offers concrete instance so that the desired profit is achieved.

Several Indonesian SME research link CVP with pricing decisions as well. In vaname shrimp farming, where production costs and market prices frequently change, Rohmah et al. (2025) talk on CVP. Sul-toni and Lestari (2024) link CVP to selling price, production volume, cost control, and target profit decisions in a snack MSME. Safitri et al. (2023) and Erika et al. (2024) demonstrate how CVP can be applied to assess if intended income and pricing methods are adequate to reach profit targets. These research show that CVP helps managers determine whether to keep prices steady, raise them, lower costs, or boost sales volume.

The pricing function of CVP gets more complicated in multifactory and operational contexts. As Zahirović (2024) points out, multiproduct CVP depends on sales mix and contribution ratios rather than simply on the average selling price. Using a non-linear CVP model, Xu et al. (2026) investigate greenhouse cucumber output whereby nighttime temperature influences both yield and expenses. This case illustrates that for more complicated projects, executives might have to weigh marginal revenue against marginal cost rather than relying only on one set break-even threshold.

The studies examined show that CVP helps price decisions in three primary ways. First, it pinpoints the price-volume combination required to achieve break-even. Second, it keeps cost assumptions apparent and aids in projecting the profit effect of price variations. Third, it inspires managers to contrast pricing choices with cost containment and volume approaches. But it is also important to be aware of its limitations. Market analysis must be coupled with CVP since a price that appears profitable on paper may be rejected by consumers, while a price that seems competitive might be dangerous if it unduly reduces the contribution margin.

## **3. CVP Analysis for Cost Control**

CVP analysis helps in controlling costs since it requires managers to categorize costs according to their behavior. Although the distinction between fixed and variable expenditures could appear to be a technical accounting move, in reality it enables managers

to know which expenses need long-term judgments and which may be controlled right away. Usually, variable costs are connected to buying, production efficiency, waste reduction, supplier negotiation, or direct labor use. Meanwhile, fixed costs are more closely tied to capacity, rent, wages, depreciation, facilities, and long-term obligations. Making this difference enables managers to pinpoint the areas where cost-reduction initiatives ought to be concentrated.

Many of the research examined include the cost-control feature. According to Syabrina and Nugroho (2023), Selabintana Hotel & Conference Resort had not employed CVP analysis for profit planning, therefore suffering decreasing profit and losses during the epidemic period. Their CVP-based suggestions included lowering expenses, scouting less expensive raw materials, more cautiously running inventory, and restricting needless purchases. In a crisis setting, Haeruddin et al. (2023) investigate CVP showing how MSMEs might apply CVP to evaluate corporate resilience during the COVID-19 disturbance. While Sultoni and Lestari (2024) expressly link CVP to cost management in a snack MSME, Rohmah et al. (2025) link CVP with cost-management approach in shrimp farming.

Agista et al. (2025) and Anggreni Das et al. (2025) also discuss cost control. In an MSME case, Agista et al. (2025) include contribution margin, break-even point, margin of safety, operating leverage, target profit, and sales mix, making the study useful for evaluating cost efficiency and product strategy. Anggreni Das et al. (2025) discuss cost-volume-profit and break-even point in relation to profit planning of listed food and beverage companies. This broader perspective is important because CVP is often associated with small businesses, but the basic logic also applies for larger companies that need to understand the relationship between cost structure and sales volume on profitability.

International research also backs this up. Leite et al. (2025) mention the classification of fixed and variable costs in the Portuguese inflatable products

industry. A protocol is developed by Mohd Fadzil et al. (2023) to assess the sustainability of patient services using data on service costs, revenue and volume. Both studies show CVP is more cost control oriented. Instead of just telling managers to “cut costs”, CVP allows them to understand what costs influence contribution margin, what costs influence the break-even point and what costs are related to capacity choices.

Data quality is a key factor in how well CVP works as a tool for managing costs. If a company miscategorizes mixed expenses, disregards step-fixed costs, or relies on obsolete cost data, the CVP findings might cause incorrect conclusions. Therefore, the reviewed studies suggest that firms need reliable cost records before using CVP for decision-making. CVP may be seen in this regard as a diagnostic tool in addition to an analytical one. Managers usually discover flaws in their accounting data and cost categorization as they work to develop a CVP model.

#### **4. CVP Analysis in Product Mix and Operational Decisions**

When a company offers more than one product or service, the complexity of CVP analysis increases. The break-even point in a single-product firm may be determined immediately using the fixed costs and contribution margin per unit. However, in a company with several products, the sales mix affects the computation. If a product's variable cost is similarly expensive, its high selling price may not always be the most lucrative. Conversely, a cheaper product can be more profitable if it uses less scarce resources or has a greater contribution margin ratio. As a result, total sales income alone cannot be used to make product-mix selections.

This subject is supported by numerous research included in this review. In an apparel company, where product categories and sales composition influence profit planning, Sa'adah and Azizah (2023) employ CVP analysis. Using CVP as a foundation for sales planning in a garment manufacturing, which is also linked to choices about product and sales volume, is the subject of Dahtiah et al. (2022). In a case involving MSMEs, Agista et al. (2025) list sales mix as one of the indicators of CVP, demonstrating that CVP may be related to a product plan, not just a break-

even computation. Leite et al. (2025) also addresses profitability in manufacturing, which requires taking into account product design, cost structure, and sales volume.

Particularly pertinent is Zahirović (2024) since it provides a mathematical justification of traditional multiproduct CVP models. The study draws attention to a problem that is often ignored in basic case studies: Multiproduct break-even analysis is delicate to sales-mix assumptions and contribution ratios. The break-even point is impacted by changes in the weighted-average contribution margin resulting from modifications in the sales mix. This is especially important for companies that provide menus, variations, service packages, seasonal goods, or product bundles.

Further reflecting operational decision-making in the study by Behmanesh and Babaei (2025) and Xu et al. (2026). Behmanesh and Babaei (2025) utilize a bi-objective pure integer programming method to schedule intensive courses by balancing profit and session-volume objectives. Here CVP goes beyond simple calculation to become a component of an optimization model. Managers want the most sensible mix of options; they are not only concerned with what would occur at a particular volume. Using nonlinear CVP and data envelopment analysis, Xu et al. (2026) evaluate greenhouse cucumber growth's overnight warming. This extends CVP to cover sustainability-related operational choices whereby concurrently energy cost, yield, and profit have to be considered.

The data on product mix and operational choices points to Cost Volume Profit analysis as being useful when the model is adapted to the intricacy of the decision. Cost Volume Profit analysis is appropriate for companies that offer one product or for those whose sales remain relatively stable over time. It is preferable to utilise a weighted average for Cost Volume Profit analysis when a company sells various products with varying costs and selling prices. When making decisions about things like limits on what can be made, scheduling how much energy is used, or how living things are used to make products, it is better to use models that can handle these complex situations or to use non-linear Cost-Volume-Profit analysis. Cost Volume Profit analysis should be as simple as feasible, yet it must be

sophisticated enough to mirror the actual decision issue about Cost Volume Profit analysis.

## **5. CVP Analysis as a Risk and Sensitivity Tool**

Moreover, CVP analysis is essential for risk and sensitivity analysis. The break-even point shows the level of sales at which a business begins to avoid losses. The margin of safety shows how much current or predicted sales might decline before hitting the break-even point. The extent of operating leverage evaluates how sensitive operating income is to changes in sales volume. These actions help managers to have more structured conversations regarding uncertainty. Managers cannot properly estimate demand; however, CVP can help them to plan what could occur should sales fall, variable expenses increase, fixed costs rise, or the product mix shift.

Many Indonesian studies include margin of safety and operating leverage as part of

their CVP analysis. Haeruddin et al. (2023), Tokoro and Ferre (2025), Agista et al. (2025), Maharany and Hidayah (2025), Hikmatullah et al. (2023), and Hidayat (2024) make use of indicators directly related to sensitivity analysis. These stages are extremely useful. A huge margin of safety indicates more resilience for the business to survive a fall in sales, whereas a little margin of safety points to higher sensitivity. High operating leverage can exacerbate losses when sales fall even as it can speed earnings when sales climb. Therefore, CVP helps managers to comprehend the risk effects of their cost structure.

When we are not certain of what will occur in business, risk analysis is quite essential. Haeruddin and others investigated how small and medium sized firms could remain resilient throughout the epidemic. They covered CVP. Syabrina and Nugroho also looked into a hotel that was struggling financially after the pandemic. They examined how competition and regulations influenced the hotel's performance. Shrimp farming was examined by Rohmah and others. How the price of shrimp may fluctuate as well as the expense of manufacturing shrimp. These

studies reveal that CVP is beneficial because it allows managers to visualize potential outcomes before they commit to a course of action.

CVP is also shown to be effective in managing risk by other research conducted all around the globe. Mohd Fadzil and others created a method to assess whether patient services could be maintained should patient count and financial resources vary. Behmanesh and Babaei developed a method to generate options for managers to weigh the benefits and drawbacks of increasing revenue or patient count. Xu and other studied how cost can be impacted by changes in greenhouse gas output using CVP. These investigations reveal that CVP may be applied in approaches that assist managers in decision-making.

It follows that CVP should not be employed as a one-time computation but rather in a dynamic manner. While a single break-even point can be helpful, a variety of scenarios are typically more instructive. Managers should test several hypotheses on demand, product mix, capacity utilization, variable and fixed costs, and selling price. CVP resembles a managerial simulation tool when utilized in this manner. Although it cannot guarantee the future, it can show which assumptions are most important and where the company is most vulnerable financially.

## **6. Limitations of CVP Analysis**

Although most of the studies examined back the benefits of CVP analysis, there are certain drawbacks that ought to be mentioned. CVP depends on cost categorization. In reality, many costs are neither totally fixed nor totally variable. Step or mixed expenses could include utilities, labor, maintenance, logistics, and marketing. If these costs are unnaturally split into fixed and variable categories, the break-even point could appear reasonable, but in reality, it would be based on questionable premises.

Second, traditional CVP models presume a linear relationship between cost, volume, and profit across a sizable spectrum. Although this theory might be useful for short-term planning, its validity diminishes as company volume varies greatly. Because of discounts, overtime, capacity expansion, supplier price breaks, spoilage,

learning effects, and quality changes, revenue and cost behavior may be nonlinear. The study by Xu et al. (2026) is noteworthy since it illustrates the need of non-linear CVP in an operational environment where biological production and energy expenses are related. This doesn't mean CVP isn't helpful anymore. Rather, it indicates that CVP has to be changed when linear assumptions stop matching the reality of the business.

Third, multiproduct CVP relies on sales mix stability. Zahirović (2024) emphasizes

the necessity of advanced mathematical analysis for multiproduct CVP. If the expected product mix changes, the weighted-average contribution margin will change, which will also shift the break-even point. Food, clothes, hospitality, healthcare, and course-based services all fall under this heading. A corporation could reach its predicted sales value and still miss the targeted profit if actual sales are primarily made up of low-margin products.

Fourth, CVP is mostly a financial tool. It evaluates options through cost, volume, and profit but does not provide for automated incorporation of consumer satisfaction, product quality, employee workload, brand positioning, environmental impact, or long-term strategic ability. A decision that increases contribution margin in the short term might cause problems in the long run if it lowers the level of service or reduces competitiveness. Therefore, as needed, CVP should be employed with other tools including budgeting, variance analysis, market research, balanced scorecard metrics, and sustainability accounting.

Fifth, many of the research examined in this review are founded on particular examples. Cost Volume Profit analysis is typically carried out for a certain company, therefore it is not always relevant. It does, however, imply that we cannot utilize the findings to draw conclusions about other circumstances. Studies such as those conducted by Bastomi et al. in 2023, Safitri et al. in 2023, Rahmi et al. in 2023, Tokoro and Ferre in 2025, and Sultoni and Lestari in 2024 are particularly effective at demonstrating how things function in real life, but they do not provide extensive information regarding cause and effect. Conversely, the Anggreni Das et al. study from 2025 offers insight into the food and beverage businesses listed on the stock market. Meanwhile regarding the techniques used,

the research by Behmanesh and Babaei in 2025 and by Zahirović in 2024 are more compelling. Thus, the data we now have is beneficial. It's not flawless: Cost Volume Profit analysis has a lot of examples of how it is used in real life but there isn't as much research that compares different things or looks at how things change over time.

## **CONCLUSION**

From the studies that have been reviewed it can be seen that Cost Volume Profit Analysis still has a role in supporting business decision-making. It is not useful for calculating break-even points but also helps businesses understand the relationship between costs, sales volume and profit more clearly. Through indicators such as contribution margin and target profit managers can estimate sales targets evaluate pricing decisions and identify business risks before making decisions.

The discussion also shows that the use of Cost Volume Profit Analysis has developed beyond calculations. Some studies apply it in multiproduct businesses, optimization models and complex operational situations. This indicates that Cost Volume Profit Analysis is still flexible enough to adapt to changing business conditions. So traditional Cost Volume Profit models still depend on assumptions such as stable sales mix and linear cost behavior while actual business situations are often unpredictable.

With those limitations Cost Volume Profit Analysis is still considered useful in helping businesses make more structured and financially informed decisions. However the effectiveness of the analysis still depends on the accuracy of data and how well the assumptions used in the calculations reflect actual business conditions.

### **Suggestions**

For businesses, small businesses, Cost Volume Profit Analysis should probably be used often in financial planning and business evaluation. Many businesses still focus mainly

on increasing sales. Sometimes they do not really realize whether those sales are already giving enough profit or not. Through Cost Volume Profit Analysis managers can see clearly how costs sales volume and contribution margin

affect company profit. Because of that decisions related to pricing sales targets or operational costs can be made carefully.

Businesses also need cost records since inaccurate classification between fixed and variable costs can affect the final analysis. Besides that Cost Volume Profit Analysis should not be used once and then left unchanged for a long time. Business conditions can shift quickly now. Raw material prices move customer demand changes and operational costs are rarely stable. So the assumptions used in Cost Volume Profit Analysis calculations also need to be adjusted

For researchers there are still many things that can be explored regarding Cost Volume Profit Analysis. Most studies discussed in this paper still focus on case studies from businesses only. Because of that future research could examine Cost Volume Profit Analysis from perspectives or combine it with topics such as digital accounting systems, sustainability accounting or modern business strategies. Research, with industry coverage and longer observation periods might also provide a deeper picture of how Cost Volume Profit Analysis continues to develop in current business environments.

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