

Systematic Literature Review: Cost-Volume-Profit Analysis of Managerial Decisions in MSMEs

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ABSTRACT

MSMEs are a pillar of the economy in many developing countries, but often struggle with cost management and profit planning. Cost-Volume-Profit (CVP) analysis can help MSMEs in making business decisions, especially in profit planning, cost control, and sales strategies. Through Systematic Literature Review (SLR), the authors analyzed 16 scientific articles from 2009 to 2024. The results show that CVP improves operational efficiency and managerial capabilities, and helps determine break-even points and contribution margins. However, CVP implementation is still constrained by low financial literacy, inadequate cost recording, and technological limitations. In conclusion, CVP is proven to be effective in supporting the financial management of MSMEs and is feasible to be implemented more widely with the support of training and simple technology.

INTRODUCTION

SMEs play a crucial role in supporting economic growth in various countries. In Indonesia, this sector contributes to job creation, improves people's welfare, and contributes significantly to national GDP (Karmawati, 2023). In Nigeria, SMEs are a driver of economic diversification from dependence on the oil sector, and play a role in poverty reduction and employment generation (Meshack, Nworie, & Orji, 2022 dalam Nworie et al., 2023). In the Philippines, SMEs contribute to economic growth, innovation, trade, and poverty reduction (Yoshino & Taghizadeh-Hesary, 2016 dalam Reyroso et al., 2023). However, despite the large number of MSMEs, not all MSME players are able to survive and thrive in the midst of increasingly fierce business competition. One of the main factors affecting the success of MSMEs is the ability to manage the business effectively, especially in profit planning and cost control.

Cost-Volume-Profit (CVP) analysis is a highly relevant managerial tool to assist MSMEs in understanding the relationship between production costs, sales volume, selling price, and business profit. CVP focuses on calculating the break-even point, contribution margin, margin of safety, and degree of operating leverage, which serve as the basis for profit planning and strategic decision-making (Suharlina, 2024). By using CVP analysis, MSMEs can determine the minimum amount of sales that must be achieved to cover all fixed and variable costs, as well as design optimal pricing strategies and production volumes to increase profitability and business competitiveness.

However, the application of CVP in MSMEs still faces various obstacles, such as limited capital, an unstructured financial recording system, and a lack of managerial understanding of the concept of this analysis (Abror et al., 2023). This has led to the low utilization of CVP in daily business decision-making, even though recent studies have shown that consistent application of CVP can improve operational efficiency and assist MSMEs in setting realistic sales targets and managing costs effectively (Hidayat, 2024).

Profit planning through CVP allows MSME actors to anticipate changes in costs and sales volumes, so that managerial decisions can be made more precisely and quickly, for example in determining selling prices, controlling variable and fixed costs, and marketing strategies that are responsive to market (Sumarni, 2020). In addition, the development of CVP-based applications makes it easy to conduct structured and educative profit planning, which ultimately strengthens the managerial capabilities and business sustainability of MSMEs (Hidayat, 2024).

This study aims to conduct a systematic literature review on the application of Cost-Volume-Profit analysis in MSMEs in Indonesia and several other countries, such as the Philippines, India and Nigeria over the period 2009 to 2024. The focus of the review was to evaluate the effectiveness of CVP as a profit planning and managerial decision-making tool, as well as to identify the benefits, challenges, and potential development of this method in supporting financial management and performance improvement of MSMEs. The researcher focused on 2 main questions, namely What is the Role of Cost-Volume-Profit (CVP) Analysis in Supporting Profit Planning and Decision Making in MSMEs in

Different Countries and What factors hinder the application of CVP analysis in the MSME environment

With this approach, it is hoped that the research can provide a comprehensive picture that is useful for MSME actors, academics, and business practitioners in optimizing business management strategies through the application of appropriate and applicable CVP analysis.

LITERATURE REVIEW

Cost Volume Profit (CVP) Analysis

Cost Volume Profit (CVP) is a management analysis tool used to understand the relationship between costs, production or sales volume, and profit. According to Horngren, Datar, and Rajan (2018), CVP analysis helps managers determine the break-even point, contribution margin, and the effect of cost and volume changes on profit. CVP is also used to plan price and sales volume strategies to achieve certain profit targets.

Application of CVP in MSMEs

The application of Cost-Volume-Profit (CVP) CVP analysis can help business actors, especially MSMEs, in setting profit targets to be achieved and calculating the amount of costs that need to be incurred to obtain these profits. (Abror et al., 2023) By using CVP analysis, business owners can understand the relationship between costs, sales volume, and profit more deeply. This allows them to set the right strategy to increase profits, develop budget planning, and determine sales and revenue targets in the next period more precisely and measurably (Hervito et al., 2021). The study by Al Fatah et al., 2023 shows that the application of CVP can help MSMEs in formulating more measurable and comprehensive planning strategies.

Profit Planning

Profit planning is one of the important strategies in small and medium enterprise (MSME) management to maintain business sustainability amid market fluctuations. The purpose of profit planning is to ensure that every business activity can support the achievement of profit targets consistently. Profit planning has a crucial role in MSMEs because it helps business owners manage their business operations and estimate the profits that might be achieved. A profit plan is considered effective if the owner or manager is able to consider profit-forming elements such as costs, selling prices, and sales volume (Rahmi et al., 2023 dalam Yanto, 2020). In practice, MSME players are not only required to increase sales, but must also be able to respond quickly when there is a decline in profits so that losses do not get bigger. One of the tools in designing profit planning strategies is Cost-Volume-Profit (CVP) analysis, especially the Break Even Point (BEP) technique. BEP analysis helps businesses determine the minimum sales or production volume that must be achieved in order not to experience losses (Sinta & Ardiansyah, 2025). With this information, MSMEs can formulate more targeted policies in terms of pricing, cost efficiency, and adjusting marketing strategies to achieve planned profit targets.

Managerial Decision

Effective managerial decisions rely heavily on a deep understanding of cost behavior, especially in the context of Cost-Volume-Profit (CVP) analysis and profit planning. By understanding the characteristics of fixed costs, variable costs, and mixed costs, managers can design production planning, pricing, and budget control strategies more accurately. Success in profit planning, pricing, and production planning in MSMEs is an indicator of the effectiveness of managerial decision-making. Inappropriate decision-making is often the main cause of failure and suboptimal performance of MSMEs (Nworie et al., 2023). The study also emphasized that the use of approaches such as marginal costing and relevant cost segregation are very useful in making short-term and long-term decisions, including in capacity planning, outsourcing, and investment. Thus, cost behavior analysis integrated in profit planning can improve operational efficiency and strengthen the basis for strategic decision making in a dynamic business environment (Saragih et al., 2024).

METHODOLOGY

This study employed a Systematic Literature Review (SLR) method, which was carried out in a structured, systematic, and planned manner to collect and analyze previous research relevant to the topic. The article search process was conducted using the Publish or Perish tool, with data sources drawn from databases such as Google Scholar, Elsevier, and ResearchGate. The keywords used in the search included: Cost Volume Profit Analysis OR Decision Making OR SMEs.

The inclusion criteria for articles in this review covered publications from 2009 to 2024, and articles indexed in reputable databases such as SINTA, SCOPUS, EBSCO, J-Gate, and Copernicus. After initial filtering based on title, abstract, and keywords, a total of 16 scholarly articles were selected that met the eligibility criteria. These articles originated from various countries including Indonesia, India, the Philippines, and Nigeria, and encompassed a wide range of MSME sectors, such as services, trade, and manufacturing.

Each article was analyzed in terms of the authors' names, publication year, country of origin, theoretical framework, research methods used, and variables studied. The selected studies were then examined in depth using qualitative, quantitative, or mixed-method approaches, with a focus on the discussion and conclusion sections in order to answer the research questions. This procedure helped to systematically formulate the literature review. conclusions (Meilanda et al., 2024). Next, the researcher conducted an in-depth review and analysis of the collected articles, with the main focus on the research results described in the discussion and conclusion sections. At the end of the study, the researcher compares the findings in the articles and draws conclusions.

RESEARCH RESULT

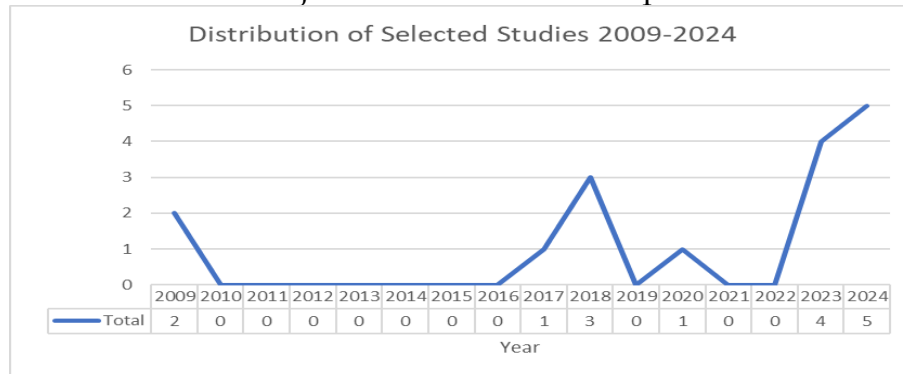
Based on the analysis of the selected articles, it was found that interest in the topic of Cost-Volume-Profit (CVP) analysis in the context of MSMEs has shown a significant upward trend over the past five years. Between 2009 and around 2015, the number of relevant publications was relatively low, most likely

due to the limited number of studies that specifically addressed this topic and because researchers also filtered research based on journal indexes so that some articles were not included in this study.

However, starting in 2016, there was a noticeable increase, with a significant surge in 2018. The highest spike in publication occurred in 2023 and 2024, indicating the growing academic attention to the role of CVP in MSME management.

The distribution of articles by year of publication is presented in the following table:

Table 1. Distribution of journal articles over the period 2009-2024



This increasing trend shows that the references used in this study are up-to-date, reflecting a growing need for managerial approaches such as CVP in the small business sector.

In addition to the year of publication, the articles used were also analyzed based on the indexing of the journals in which they were published. The table below shows the number of articles based on the journal indexes:

Table 2. Index of journal articles

Index	Amount
SCOPUS	3
SINTA	5
EBSCO	3
Copernicus	3
J-Gate	2

The selection of journals from various indexes was made to ensure the quality and credibility of the references. Journals indexed in SCOPUS and EBSCO are internationally recognized for their high scientific standards, while journals indexed in SINTA provide strong local relevance, especially for studies conducted in Indonesia.

The analysis also shows that most of the reviewed articles came from developing countries such as Indonesia, India, the Philippines, and Nigeria. The MSMEs studied were from various sectors including food processing, retail, textile, and agriculture. The review found that consistent application of CVP can enhance operational efficiency, improve profit planning, and support better

managerial decision-making. However, its implementation still faces challenges, particularly due to limited financial records, lack of managerial knowledge, and low access to supporting technology.

Thus, the findings of this study provide a comprehensive picture of CVP's great potential to be more widely adopted in MSMEs, especially when supported by training, mentoring, and access to simple technologies that facilitate practical and effective financial analysis.

DISCUSSION

What is the Role of Cost-Volume-Profit (CVP) Analysis in Supporting Profit Planning and Decision Making in MSMEs in Different Countries

Cost-Volume-Profit (CVP) analysis has been shown to have a significant and positive impact on profit planning and decision-making in the MSME sector. CVP is useful for all types of businesses-whether in the service, trading, or manufacturing sectors-as it helps managers understand the relationship between costs, sales volume, and profit, while supporting decision-making based on historical data.

In the Philippines, management accounting practices such as costing, work planning, and CVP are widely applied in MSMEs and shown to improve competitive advantage as well as organizational and financial performance (Reyroso et al., 2023). In Nigeria, CVP is recognized as a reliable tool for profit planning in the manufacturing industry, and it is recommended that management engage professional accountants for data analysis and profit planning (Okpala & Osanebi, 2020). Research for small businesses in Anambra State, Nigeria also assessed that CVP is a very useful tool for decision makers to maximize business profits. Therefore, all small-scale businesses are encouraged to use CVP analysis, especially when facing managerial (Nworie et al., 2023). According to Lulaj & Iseni (2018), CVP is an important tool in managerial decision-making because it is able to manage risk and ensure that contribution margins are sufficient to cover fixed costs. They emphasized that CVP should be applied more broadly across all sectors, not just the service and manufacturing sectors to encourage innovation and improved business performance.

A study in Telangana, India, of five cotton processing industries showed that all units had passed break-even and had positive profit margins, confirming that CVP analysis plays an important role in strategic management across industry (N. et al., 2024). In the wholesale and retail trade sector, CVP is used to evaluate pricing and spending strategies, particularly in the face of high risks such as new product launches (Legaspi, 2018).

Several studies in Indonesia also support the effectiveness of CVP in various types of businesses. Studies on catfish hatcheries show that CVP is effective in helping planning and increasing profit targets (Wulandari et al., 2018). Based on research (Odang & Sidabutar, 2024), CVP analysis also helps in achieving optimal profits, so that MSMEs can continue to run businesses. Research at Toko Berlian Pancing proves that CVP helps set profit targets and avoid (Husna et al., 2024), while at MSMEs ABC Bakery, this analysis is very useful in analyzing changes in selling prices, COGS, and production or sales volumes (Hidayati et al., 2023). Also, Lay Cang MSMEs proved that CVP helps

in estimating maximum profit and knowing several units of total sales so that the desired revenue is achieved (Bastomi et al., 2023).

What Factors Hinder the Application of CVP Analysis in the MSME Environment

In the face of uncertainty in the business world, companies often require analytical tools to help make more informed decisions. While there are many probabilistic and stochastic models available to analyze uncertainty, not all managers choose to use them. One reason is that these models are often too complex and expensive, especially for small and medium-sized companies. In addition, managers who do not have a strong background in statistics or mathematics may find it difficult to understand or use these models (Yuan, 2009).

As a result, many managers feel that the use of complex probabilistic models is not worth the benefit, especially if they are not sure how to apply them in their day-to-day decision-making. Therefore, there is a need for a more practical, simple, and cost-effective method that can still help them understand and address break-even point issues in situations of uncertainty. With a simpler approach, managers can more easily analyze risks and make informed decisions, without needing to rely on overly technical or resource-intensive analytical tools.

Cost-volume-profit (CVP) analysis is one of the important tools in management to help understand the relationship between costs, sales volume and profit. While useful, the use of this analysis often faces challenges in practice. One of the main problems is the uncertainty in profit estimation. This uncertainty can stem from various factors such as price fluctuations, changes in market demand, or volatile production costs. When management relies too much on a single estimated value (point estimate) in the CVP model without considering the existing uncertainties, the analysis results can be misleading. That is, if uncertain factors are simply ignored, the decisions taken could be misguided and negatively affect the company's (Yuan, 2009). Therefore, it is important for managers to not only look at the final results of the CVP model, but also understand its limitations. A more flexible approach that considers various possible outcomes (such as sensitivity or scenario analysis) will be much more helpful in dealing with uncertain conditions.

CVP analysis also faces important challenges, such as separating fixed and variable costs, conducting break-even analysis for companies that produce more than one type of product, and assuming that other factors remain unchanged (Kirado, 2009).

Based on the results of research and in-depth interviews at MSMEs Buket Husnul, it was found that these MSMEs did not have financial records that were in accordance with the standard. Financial records are still carried out simply, only recording expenses and income from sales using manual notebooks. In addition, these MSMEs also do not have tools for profit planning, so that the profits generated cannot be clearly measured (Hesti et al., 2024). Likewise, in research at Konveksi Manz Jaya Abadi, which has not yet carried out profit planning. The absence of profit planning makes the company unable to manage profits to cover the costs that must be paid (Hidayat & Burhany, 2024) This hinders the application of CVP analysis in the MSME environment due to the

lack of an accurate recording system and limitations in profit planning tools. Without detailed recording of fixed and variable costs, and without a clear understanding of the break-even point, the application of CVP analysis becomes very difficult.

In addition, managerial knowledge and skills are also a limiting factor, as MSME managers may not be familiar with more technical analytical concepts such as distinguishing between fixed and variable costs or using data for long-term profit planning. In this context, actors hindering the application of CVP analysis in MSMEs include a lack of knowledge in financial management, limited technological resources, and limitations in training to use more complex analytical methods.

CONCLUSIONS AND RECOMMENDATIONS

Cost-Volume-Profit (CVP) contributes significantly to business planning and managerial decision-making in MSMEs in Indonesia. CVP helps businesses determine their break-even point so that they can know the minimum amount of sales required to cover operating costs. In addition, CVP is also used to plan profits through setting sales targets and setting optimal selling prices, as well as optimizing contribution margins by identifying and controlling variable costs.

In general, the application of CVP allows MSMEs to have better control over their cost structure, design realistic sales targets, and minimize the risk of loss. CVP can also be used as an evaluation tool in responding to changes in production costs and sales volume, which is very important in the midst of market conditions that tend to be unstable. From various studies reviewed, both in Indonesia and other countries such as India, the Philippines, and Nigeria, it is evident that MSMEs that use CVP analysis consistently experience improved operational efficiency and profitability. The application of CVP has proven effective in improving operational efficiency and business profitability. Through CVP, MSMEs can monitor fixed and variable costs more accurately, reduce production costs, and develop effective sales strategies to achieve optimal sales volumes. This enables MSMEs to increase profitability and reduce the risk of loss through better planning and adaptation of business strategies to suit market dynamics.

In addition, CVP also has an important role in improving competitiveness and business sustainability for MSME businesses. By applying CVP, MSME managers can make more informed decisions regarding selling prices, production volumes, and marketing strategies. CVP also helps in setting operational policies that support sustainable profit growth and improve financial stability by taking into account safety margins and optimizing operational leverage. Practically, CVP provides relevant and applicable guidance for MSME actors in managing businesses effectively, especially in terms of cost efficiency and sales strategies. While theoretically, this research strengthens the basic concept of CVP as an effective managerial tool in profit planning and business decision making.

However, the implementation of CVP in MSMEs still faces considerable challenges. These challenges include low financial literacy, lack of structured cost

recording, lack of understanding of the concepts of fixed and variable costs, and limited access to supporting technology. These obstacles mean that many MSMEs have not been able to optimally apply CVP in their decision-making process.

Therefore, it is recommended that MSME players, both in Indonesia and in other countries, start integrating Cost-Volume-Profit (CVP) analysis into their business planning process. This approach is important to optimize profit generation, control costs more effectively, and reduce the risk of losses in the long run.

Improving managerial understanding of the concept and application of CVP is also crucial. Therefore, relevant training and mentoring need to be developed, either through government programs, educational institutions, or cross-sector cooperation. In addition, the use of management accounting software that supports efficient and accurate CVP calculations is highly recommended, especially to facilitate data-based planning and decision-making processes.

ADVANCED RESEARCH

Research on Cost-Volume-Profit (CVP) analysis in SMEs faces limitations in finding relevant recent indexed articles. Despite searching various academic databases such as Scopus, ResearchGate and Google Scholar, articles that discuss CVP specifically for MSMEs are very limited. Most of the existing literature focuses more on other business scopes that are different from our discussion on MSMEs.

This limitation prevented the authors from analyzing relevant articles. The articles found are mostly older or discuss CVP in a more general context, so they are less specific in addressing the challenges faced by MSMEs.

For future research, it is recommended to expand the scope of the database and search for local language literature that may not have been indexed internationally. This is expected to enrich references and provide a more contextualized picture related to the application of CVP in the MSME sector.

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