

Analysis Digital Marketing and Cost Volume Profit (CVP) to Increase Sales of House of Afinia's Bucket Snacks MSME

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Abstract. This study discusses digital marketing analysis and cost volume profit (CVP) to increase sales of House of Afinia snack buckets. This study aims to determine whether digital marketing in MSMEs can be implemented well to increase sales, and cost volume profit analysis as a decision-making tool in determining costs, the amount spent, and the profits to be obtained by the MSMEs are in accordance with the desired profit. The method used in this study is qualitative research, where data is obtained from direct interviews with the owner or owner of the House of Afinia snack bucket MSME and existing staff. The results of this study indicate that digital marketing and cost volume profit analysis are capable and good to be implemented in the House of Afinia snack bucket MSME in order to increase sales. MSMEs also need a digital marketing analysis to market or as a means of marketing goods and products to be sold in the community, as well as cost volume profit is very useful for business actors to know the costs, amounts, and profits that will be obtained even though the loss value is very small in it.

Keywords: Digital; Cost Volume Profit; Sales

Introduction

MSMEs, or what are often referred to as micro, small, and medium enterprises, play a crucial role in advancing and driving a country's economic growth. Economic growth is essential for every country because it indicates a high level of prosperity. reflected in the increase *in output* per capita accompanied by an increase in people's purchasing power (Agustina et al., 2024)

Over time, MSMEs are expected to increase their competitiveness, maximize their growth potential, and make a significant contribution to local economic development (Wicaksono et al., 2024) .

Micro, Small, and Medium Enterprises (MSMEs) play a crucial role in the Indonesian economy, serving as a key sector driving economic growth and creating jobs. However, many MSMEs face challenges in managing their finances, particularly in financial recording and reporting (Lailiyah & Muzakki, 2024) . Like the *House of Afinia snack bucket business* , the owner relies solely on her unique talents, which initially stemmed from a hobby of handicrafts. So, to this day, this craft has fueled economic growth in the arts sector. While starting with just handicrafts might be considered easy by some, if someone lacks the skill and perseverance to pursue their hobby, it won't be a success.

Digital marketing is a marketing strategy commonly used to promote goods and services to customers by utilizing various distribution channels. Through social media, buyers can access information whenever and wherever they need it. The large and growing number of social media users opens up opportunities for MSMEs to expand their market reach within the reach of their smartphones (Muhajir & Bilgies, 2022) .

According to Silaen et al., (2024), the use of social media, search engine optimization, and content marketing play a crucial role in expanding market reach and attracting potential customers. Furthermore, integrating *e-commerce* with digital marketing strategies such as paid advertising (PPC), *email marketing* , and *influencer marketing* has also proven effective in increasing sales.

An organized, engaging, and memorable social media design entices potential customers to purchase a product. The more consumers purchase products, not only *online* but also *offline* , the more revenue these merchants generate . The concept and implementation of digital marketing are essential to boosting a brand's product sales (Safitri & Sholeh, 2024) .

Several previous researchers have explained *digital marketing analysis* and *cost-volume-profit (CVP)* to increase sales, explaining that effective *digital marketing* can boost product sales. Therefore, marketing strategy is crucial for future company development (Zebua et al., 2022).

Meanwhile, CVP analysis is conducted using *Break Even Point (BEP)*, *Contribution Margin*, *Margin of Safety*, and *Operating Leverage*. *Corporate financial* performance is always an important focus in assessing a company's ability to be a *going concern*. Indicators look at *corporate financial performance*. *Performance* is the profit stated in the financial report, where profit provides prospects regarding the picture of a company's performance in the future (Abror et al., 2023).

Through CVP Analysis, to achieve maximum profits, business owners must plan for components that can influence profits, such as costs, sales volume, and production. One analytical tool used is cost, volume, and profit analysis, also known as *Cost Volume Profit (CVP)* analysis (Setyawati et al., 2023).

Profit is crucial in running a company; it is the primary goal a company desires. Maximum profit can be achieved through cost control. (Absari, 2023)

Based on the explanation above, this research was conducted to determine the extent to which *digital marketing* can be carried out by MSMEs using *cost volume profit* to increase sales of *House of Afinia snack buckets*.

Literature review

Digital Marketing

Digital marketing is a promotional activity and market search through online digital media by utilizing various means such as social networks. Before determining the media used for promotion, it is very necessary to plan an advertising marketing idea and *press release activities*. In product promotions, what is usually presented is a description of the product and its uses, the advantages and disadvantages of the product being sold, and the selling price of the product. The presence of *digital marketing* can make the transaction system more efficient and can be done anytime and anywhere. Today, *digital marketing* has created significant changes not only in the business world but also in consumer behavior. In this modern era, *digital marketing* continues to evolve rapidly. (Pramudya et al., 2023).

The high demand for using various internet facilities opens up new opportunities for business development which should be used as opportunities for MSMEs. (Muzakki & Fahrani, 2022).

Using digital marketing as a sales tool can help business owners provide information to customers and make it easier for potential buyers to access information related to the items being sold. Where this affects demand and costs for business actors and customers. The informative relationship between demand and costs is certainly due to the provision of good information to customers, both through Instagram posts and uploading photos or videos along with information related to the product itself. All types of information related to the product and the store are listed on the store's personal Instagram page, so customers don't have to struggle to find it (Asysyifaa et al., 2024).

Cost Volume Profit (CVP)

Cost Volume Profit is a method that can help MSMEs to plan their desired profits by considering many aspects, namely starting from the contribution margin, safety margin, break-even point and operating leverage (safitri, 2023).

The aspects that include *cost volume profit* are as follows:

1. Break Even Point

In the profit planning stage, the level of satisfaction of a business owner is determined when business performance exceeds the break-even point. The *Break-Even Point (BEP)* is defined as a business activity condition where the business owner neither earns a profit nor suffers a loss (Setyawati et al., 2023).

The formula used:

$$\frac{\text{Fixed Costs}}{\text{Selling Price per unit} - \text{Variable Cost per unit}}$$

2. Margin of Safety

The sales margin of *safety* is the excess of budgeted (actual) sales over the break-even point of sales volume. The higher the *margin of safety*, the lower the risk of not recouping capital. To address a low *margin of safety (MS)*, one solution a company can implement is to improve its cost structure by reducing fixed costs or improving its marketing strategy to increase sales (Martusa & Wijaya, 2022).

The formula used:

$$\text{Margin of Safety} = \text{Actual Sales} - \text{Break-Even Point}$$

3. *Contribution margin*

The amount remaining to cover fixed costs and generate profit. Contribution margin is useful in short-term profit planning (Martusa & Wijaya, 2022) .

The formula used:

$$\text{Contribution margin (money value)} = \text{Sales} - \text{Variable Costs}$$

$$\text{Contribution margin (unit)} = \text{Selling price per unit} - \text{Variable cost per unit}$$

4. *Degree of operating leverage*

Operating leverage is the relative mix of fixed and variable costs within an organization. *Operating leverage* measures the impact of changes in revenue or sales on a company's operating profit. Judging from the usefulness of *operating leverage* , it can be concluded that the company can find out changes in operating profit as a result of changes in operating profit as a result of changes in sales, so that the company can find out the company's operating profit. *Operating leverage* can be measured using the *Degree of Operating leverage* (DOL) (Ramadhan & Napitupulu, 2021) .

The formula used:

$$\frac{\text{Changes in Operating Income}}{\text{Sales Changes}}$$

Method

This study uses a descriptive approach to describe the characteristics and phenomena of the research subjects. This involves gathering information directly from the owner of *the Bucket Jajan House of Afinia* MSME and its staff through interviews and documentation during the research.

The research location was conducted at the UMKM *bucket jajan house of afinia* in Wringinanom village , RT.10/RW.03, Wringinanom, Ploso, Krembung District, Sidoarjo Regency, East Java 61275. The research object focused on *digital marketing analysis* and *cost volume profit* to increase sales.

This research uses primary data. Primary data was obtained through interviews with owners, staff and employees. Data collection techniques used by researchers include observation, interviews, documentation, and triangulation. To test the validity of the data, this study uses source triangulation, technique triangulation, time triangulation.

Results and Discussion

House of Afinia , a small and medium-sized business specializing in handmade crafts, has been operating for nine years. Founded by Afinia Arini Mashudi, the business's owner initially purchased a *product bucket*, but the results were not as expected. The product was deemed untidy and did not meet the desired quality standards. With meticulousness and creativity, the subject successfully tidied and repaired the product, making it look much better and more satisfying. This inspired *the owner* to open *her own bucket business* to cover her daily needs and college expenses, which she has been doing since 2016.

The House of Afinia snack bucket UMKM used to only produce at home and serve buyers nearby without the support of applications like today, but with the development of the times and increasingly advanced technology, the UMKM implemented several *digital platforms* to promote its products through several platforms such as *Shopee* , *Instagram* , *Whatsapp Business* . *The Shopee platform* is only used for long-distance delivery, while *the Whatsapp Business platform* and *Instagram* are specifically for short-distance orders or deliveries. Of the three *platforms* used, the most superior are *WhatsApp Business* and *Instagram* , because most buyers come from the Sidoarjo community and its surroundings.

The House of Afinia snack bucket UMKM has implemented a *digital platform* for online -based sales facilities to reach a wider audience.



Figure 1 Instagram House of Afinia

In 2016, the House of Afinia snack bucket UMKM used the *Instagram application* to promote its products, with the aim of making all Instagram application users aware of it and being able to order via Instagram. Previously, this UMKM only had *followers* under 100, but over time, the UMKM has become quite well-known to the outside community. By using this Instagram application, it really helps MSMEs to expand their sales *online*.

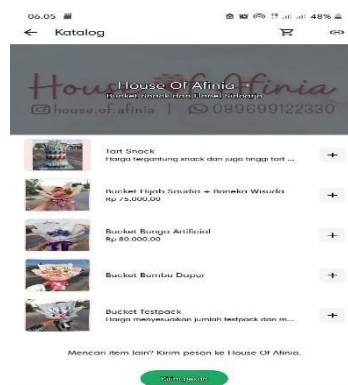


Figure 2 WhatsApp Business

Before having a *WhatsApp business account*, the owner of the House of Afinia snack bucket UMKM had been producing buckets *offline*, selling them to local residents and friends, but with limited production. Around 2015-2016, the owner of this business finally decided to use *digital media* other than *Instagram*, namely by activating and using the *WhatsApp Business application*, which aims to facilitate communication with customers and secure transaction agreements. Because the business owner is easier to interact with and receive suggestions or complaints from each customer, which vary from the results of the snack bucket product.

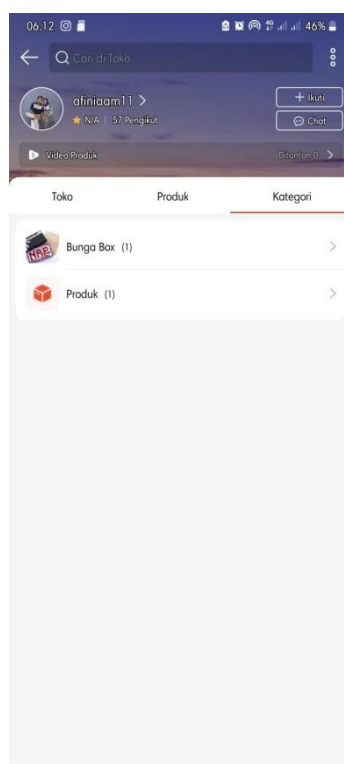


Figure 3 Shopee

As for supporting *digital platforms* other than *WhatsApp Business* and *Instagram* as a means of promotion and sales for the MSME Bucket Jaja House of Afinia. This *Shopee application* is used for orders outside Sidoarjo and outside the city . Where *Shopee* can help MSMEs to further increase sales in the online era , although the development of the *Shopee application* used by the MSME Bucket Jaja House of Afinia is quite lacking, but the owner of this MSME still maintains the sales system on *Shopee* so that the bucket product can be known to the outside community until now.

Even though production activities are only carried out when an order comes in, production activities are carried out on average every day because incoming orders are always immediately handled and produced even though the number of orders is not that large. Business owners believe that the more orders they receive, the greater their profits. Therefore, MSME owners plan to record their expenses, costs, and expenses before production begins, ensuring that any profits are known and the business owner avoids significant losses.

Table 1. Production and Sales Volume of House of Afinia Snack Buckets 2023

Production and Sales Volume 2023			
Types of products	Production	Unit	Sale
Flower Bucket	15	Pcs	Rp.525,000
Money Bucket	5	Pcs	Rp. 250,000
Snack Bucket	18	Pcs	Rp.630,000
Graduation Bucket	20	Pcs	Rp. 1,000,000
Total	58		Rp.2,405,000

(Source: UMKM Bucket jajan house of afinia, 2025)

Data on production and sales volume of the House of Afinia snack bucket MSME based on Table 1 shows that in 2023 the production volume will reach 58 with total sales reaching **Rp. 2,405,000**

Table 2. Production and Sales Volume of House of Afinia Snack Buckets 2024

Production and Sales Volume 2024			
Types of products	Production	Unit	Sale
Flower Bucket	22	Pcs	Rp.770,000
Money Bucket	8	Pcs	Rp. 400,000
Snack Bucket	20	Pcs	Rp.700,000
Graduation Bucket	25	Pcs	Rp. 1,250,000
Total	75		Rp. 3,120,000

(Source: UMKM bucket jajan house of afinia 2025)

Meanwhile, the production and sales volume of the House of Afinia snack bucket MSME based on Table 2 shows that in 2024 the production volume will reach 75%. With total sales reaching Rp. 3,120,000, this total is greater than the total production and sales volume in 2023.

Selling price

the House of Afinia snack bucket SME is calculated based on the ingredients and quantity of products used, without using accounting calculations or formulas. Therefore, the business owner only considers the initial purchase or capital outlay, the costs, and expenses incurred prior to production.

Table 3 Selling Price per unit

No	Name	Unit	Price	Amount
1	Paper Bucket	4	Rp. 1,200	Rp. 4,800
2	Tape	3	Rp.200	Rp.600
3	Glue	3	Rp.700	Rp. 2,100
4	Balloon Stick	10	Rp.350	Rp. 3,500
5	Flower Decoration	3	Rp. 1,500	Rp. 4,500
6	Snacks / Goods	10	Rp. 2,000	Rp. 20,000
7	Service			Rp. 20,000
Total				Rp. 50,500

Based on the table above, the selling price is taken from the most popular products, so the total sales of House of Afinia snack bucket UMKM have a selling price set at approximately IDR 50,500/pcs.

Break Even Point

The BEP calculation of fixed costs and variable costs to determine the break-even point in rupiah and units for the UMKM bucket jajan house of afinia is as follows.

Fixed Cost of One-Time Production (taken from best-selling products)

Table 4 Fixed Costs

Year	Type of Fee	Amount
2024	Employee Salary Costs	Rp. 900,000
	Electricity cost	Rp. 200,000
	Consumption Costs	Rp. 30,000
Total		Rp. 1,040,000

In the table above, it is known that the planned fixed costs are IDR 1,040,000.

Single Production Variable Cost (taken from best-selling products)

Table 5 Variable Costs

Year	Type of Fee	Amount
2024	Raw Material Costs	Rp. 15,500
	Direct Labor Costs	Rp. 20,000
Total		Rp. 35,500

(Source: UMKM Bucket jajan house of afinia, 2025)

In the table above, it is known that the planned variable costs are IDR 35,500.

BEP unit = Fixed Cost : (Selling Price – Variable Cost)

$$= \text{Rp.1,040,000} : (\text{Rp.55,500} - \text{Rp.35,500})$$

$$= \text{Rp.1,040,000} : \text{Rp.20,000}$$

$$= 52 \text{ units}$$

BEP rupiah = Fixed Costs : (Price per unit – Variable Costs) x Price per unit

$$= \text{Rp.1,040,000} : (\text{Rp.55,500} - \text{Rp.35,500}) \times \text{Rp.55,500}$$

$$= \text{Rp.2,886,000}$$

Based on the results of the BEP calculation above, it shows that this MSME does not have a large amount of profit or loss when making sales of IDR 2,886,000 or around 52 units sold.

Margin of Safety

The following is the calculation of the Margin of Safety (MOS) to find out the safe point of sales, as follows:

MoS = Actual Sales – Break-Even Point

$$= \text{Rp.3,120,000} - \text{Rp. 2,886,000}$$

$$= \text{Rp.234,000}$$

Based on the calculation above, it can be seen that the margin of safety obtained by the House of Afinia snack bucket MSME in 2024 is IDR 234,000 because the costs determined by this MSME, both fixed and variable costs, are small. Therefore, the sales profit is considered sufficient with the amount of MOS

obtained remaining in a safe condition or not experiencing such a large loss, so the MSME still has a profit that is not so large.

Contribution Margin

Contribution margin calculation to find out the amount remaining to cover fixed costs and provide profit.

$$\begin{aligned}\text{Contribution margin (money value)} &= \text{Sales} - \text{Variable Costs} \\ &= \text{Rp.3,120,000} - \text{Rp.35,500} \\ &= \text{Rp.3,084,500}\end{aligned}$$

the *Contribution margin* calculation above, the remaining amount can cover fixed costs and still have a fairly sufficient profit.

Conclusion

The digital marketing implemented by the House of Afinia snack bucket UMKM shows that the improvement of several *platforms* or applications that support this business is very helpful and able to increase sales of House of Afinia snack buckets. The use of digital marketing can be seen from one application, such as Instagram, which in early 2016 had a small number of followers or *buyers* through Instagram. However, as time goes by and the times change, it is not surprising that promoting products through *Instagram* also has an impact on increasing sales in the digital era. To this day, the owner of this business still runs and uses the *platform* well.

In addition, this MSME does not rely on just one application, but has support from other applications such as *WhatsApp Business* and *Shopee*. *WhatsApp Business* is used to process online orders for buyers and customers in the Sidoarjo area. It's not just a place to receive orders; it's also used to receive feedback and suggestions from customers who have placed an order. Therefore, digital marketing for the House of Afinia snack bucket MSME has been instrumental in increasing sales, not just through digital marketing.

However, with the planning of *Cost Volume Profit* (CVP) calculations in 2024 through the *Break Even Point* (BEP) calculation, it shows that the planned amount of recorded expenses, burdens, and costs that will be incurred before production is greater than the loss of Rp. 2,886,000 with a total of 52 units of product, compared to the amount in the previous year. And with this planning, business owners can know the amount of profit and loss that will be obtained.

The *margin of safety* and *contribution margin* also increased due to the production volume in 2024 increasing slightly compared to the previous year, where the increase or safe point obtained was Rp. 234,000. and for the *contribution margin* or the remaining amount still does not experience a loss, only each variable cost production will experience changes in the cost of raw materials issued for each amount or volume of production. The contribution margin obtained in 2024 is considered sufficient to cover fixed costs of Rp. 3,084,500. Business owners until now continue to implement profit planning and always consider the amount of expenses, burdens and costs so that the business being run does not experience large losses, thus the sales level will be well considered from the decision of selling price, sales volume and costs to the profit level first before making estimates for profit plans in the coming period, and continue to maintain the digital marketing system as a means of promotion and sales with the aim of increasing sales more effectively in the following year.

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