ABSTRACT

This study is motivated by the growth of the MSME culinary sector alongside changes in public lifestyle that make bread an alternative staple food to rice, as well as the challenges of declining production volume and raw material price fluctuations faced by business owners. The purpose of this study is to analyze the percentage level of profitability for each product type at Cahaya Bakery. The method used in this study is a descriptive quantitative method by analyzing the components of production costs (fixed costs and variable costs), revenue, profit, and profitability analysis measured through Break Even Point (BEP), Margin of Safety (MOS), and Marginal Income Ratio (MIR) indicators. This business produces four types of products, namely brownies, *bolu jadul* (traditional sponge cake), sweet bread, and donuts, with a total production capacity of 730 pcs in one production cycle. The results showed that overall the Cahaya Bakery business is classified as profitable and feasible to run with a total revenue of IDR 4,000,000.00 and a total cost of IDR 1,898,382.45, resulting in a profit of IDR 2,101,617.55 per production process. However, the results of profitability analysis per product variant showed significant differences. Sweet Bread has the highest profitability level at 78.79% (MOS 99.12%; MIR 79.49%), followed by Donuts at 68.55% (MOS 98.26%; MIR 69.76%), and Brownies at 20.99% (MOS 85.47%; MIR 24.56%). Conversely, the *Bolu Jadul* product experienced a loss with a profitability level of -2.22% (MOS -87.14%; MIR 2.55%) because its revenue had not reached the break-even point. Thus, it can be concluded that in aggregate, Cahaya Bakery has a healthy financial performance, but profit allocation is heavily dependent on the Sweet Bread, Donut, and Brownie variants.

Keywords: *Agroindustry, BEP, MOS, MIR, Profitability, Cahaya Bakery.*