

ABSTRACT

Lestari, Yogi Dwi. 2012 THESIS. Title: “Analysis of *Break Even Point* (BEP) as Basic Profit Plan and Sale of Rambak Crackers at UD Wahyu Abadi Tulungagung”.

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The goal of the company is getting profit, however, it does not appear automatically, it needs a fixed plan. While planning is one of the function of managements which can affect directly to the successes of the company. The factors which affect the quantity of the profit is the changing of product volume, sale volume, selling price, fixing cost, and variable cost. The company which does not have detail cost classification can cause confusion to the management in taking decision, it includes the decision about the changing cost and volume selling effect or the production of the company's profit. Analysis of *Break Even Point* is needed by management to recognize the relation among cost, volume, selling price and profit. This research was conducted in the product of Rambak crackers at UD Wahyu Abadi Tulungagung. It is producing two kinds of rambak crackers, those are buffalo and cow rambak crackers. The aim of this research is to know and analyze in what level does the unit or rupiah is in the break even position at period 2011, and how does the profit plan and sale used analysis of break even point will be done for next two years at UD Wahyu Abadi Tulungagung.

The research is included into qualitative research with its method used is descriptive. Its approach is case study by interviewing the company's owner. The analysis used to determine break even is analysis of *Break Even Point* multiproduct, while to estimate selling used *time series least square*, and to separate the cost used the computer program of *SPSS 16.00 for windows*.

The result of the research showed that in 2011 UD Wahyu Abadi had sold the product above level of *Break Even Point*. It reached for about Rp. 257.420.507 or 11.334 units, however, the real sell in 2011 was Rp. 528.585.000. Therefore, choosing the strategy of *differentiation* packaging supported by increasing selling productivity will impact to the change of selling product. The profit targeted was increasing for about 30% in 2012 and 40% in 2013. Moreover, from the targeted profit, it was gained selling plan in 2012 for about Rp. 623.585.999 with its *Margin of Safety* 51,57%, while in 2013 is Rp. 662.900.848 with its *Margin of Safety* 53,42%. The total of these selling plans were not as same as selling forecasts which were resulted from *time series least square* forecast.