

ABSTRACT

Merza Abadillah. 2014, Thesis. Title : "Application of Break-even Point Analysis as a Tool of Profit Planning in Djagung Prima Cigarette Company Malang"

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Indicators of success in the management enterprise is a successful to obtaining profit. There are three factors that can affect the size of profit is cost, selling price, and sales volume. to understand the correlation between cost, volume, and profits then needed an analytical tool that is called Break-even Point. The purpose of this research was to determine how the profit planning on Djagung Prima cigarette companies, the realization of profit planning and how the calculation of Break-even Point to determining the profit planning.

This research uses mixed methods approach of qualitative and quantitative, the goal is to obtained more comprehensive, valid, reliable and objective data. The subject of this research is in the Accounting and production department in the Djagung Prima cigarettes companies. Data were collected by interviews and documentation. The Data Analysis using a formula of break even point and margin of safety.

The results of the research show that the company used the bottom up method and change into BEP method because there is no more product differentiation. Bottom-up methods need more cost, energy and time so that the selection of Break-even Point analysis as a profit planning tool is needed for cost efficiency. The Break even Point analysis calculate in 2013 reached that the level of sales is Rp 1,011,570,200. As for as the level of Margin of Safety acquired the company in 2014 that is equal to 82.02 %. From these results it can be concluded that if the planning of the sales forecast in 2014 can not be achieved, amounting to Rp 5,645,140,000, the maximum drop in sales that may occur is equal to 82.02 % of the sales plan.