

## **ABSTRACT**

### **BREAK EVEN POINT AND THE ANALYSIS OF COST-VOLUME-PROFIT AS THE MEANS OF PROFITS PLANING**

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The objective of this research were to know the sales levels in break even, the margin of safety, and the sales levels when it reached the expected profits. This research was also to know minimal probabilities of the company in achieving minimum sales in the break even and the expected profits.

The research was conducted on PT. Kusuma Sandang Mekarjaya in Yogyakarta from June until July 2002. The data were collected by using interview, observation, documentation methods. The data analysis technique used in this research was quantitative analysis. The steps were: 1) estimating costs, sales, volume of production, price of sales 2) grouping the costs into variable costs, fixed costs and semi variable costs 3) separating semi variable costs into fixed costs and variable costs using the least square method 4) calculated the sales levels in break even and margin of safety 5) determined the sales levels when it reached the expected profits 6) determined the minimum company's probabilities to reach breakeven 7) calculated the minimal probabilities of the company in achieving the expected profits.

The research result showed that value of sales levels in breakeven was 400.722,13 package unit or equals to Rp 11.790.475.000,00. Margin of safety was Rp 29.084.001.050,00. The expected profits was Rp 9.828.493.067,00. It could be reached in sales levels Rp 45.874.493.000,00. The value of company's probabilities in achieving minimum sales in breakeven was 99,97% and the value of company's probabilities in achieving the expected profits was 8,23%.