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by Eko Cornilia

IMPLEMENTATION OF BREAK EVEN POINTS AS A PROFIT PLANNING INSTRUMENT IN CV ABADI PERMAI

Ni Luh Putu Eka Cornilia 1*, I Made Sudana 2, I Nyoman Mandia 3

¹*Applied Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic*
²*Applied Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic*
³*Applied Managerial Accounting Undergraduate Study Program, Accounting Department, Bali State Polytechnic*

ekacornilia@gmail.com*1**, madesudana@pnb.ac.id*2*, nyomanmandia@pnb.ac.id*3*

Abstrak: Perusahaan melakukan perencanaan laba untuk memperoleh laba yang maksimal demi keberlangsungan hidup perusahaan dengan meningkatkan efektifitas dan efesiensi usahanya. Salah satu analisis yang dapat diterapkan dalam perencanaan laba yaitu analisis break even point. Analisis break even point merupakan keadaan perusahaan tidak memperoleh laba dan tidak mengalami kerugian atau total pengeluaran sama dengan total pendapatan. Analisis ini memberikan informasi mengenai margin of safety kepada manajemen tentang besarnya penurunan penjualan dapat diperhitungkan, sehingga perusahaan tidak akan mengalami kerugian. Tujuan dari penelitian ini yaitu untuk mengetahui jumlah unit, nilai penjualan yang harus dicapai pada titik impas *break even point*, dan tingkat penjualan produk yang harus dicapai CV Abadi Permai jika menginginkan peningkatan laba sebesar 15%. Metode analisis yang digunakan dalam penelitian ini adalah metode deskriptif kuantitatif, dengan menggunakan rumus *break even point*, margin of safety, dan perencanaan laba. Berdasarkan hasil penelitian, tingkat *break even point* yang dicapai oleh CV Abadi Permai yaitu dengan 303 unit atau sebesar Rp51.029.072,00. CV Abadi Permai memiliki margin of safety sebesar 29% dari penjualan yang direncanakan 429 unit atau sebesar Rp72.325.000,00. Apabila perusahaan ingin mencapai peningkatan laba sebesar 15% dari laba tahun 2021, maka tingkat penjualan yang atas perencanaan laba yang diinginkan perusahaan yaitu 448 unit atau sebesar Rp75.518.393,00.

Kata kunci: break even point, margin of safety, perencanaan laba.

Abstract: The company carries out profit planning to obtain maximum profit for the survival of the company by increasing the effectiveness and efficiency of its business. One of the analyzes that can be applied in profit planning is break even point analysis. Break even point analysis is the state of the company not making a profit and not experiencing a loss or the total expenditure is the same as the total income. This analysis provides information about the margin of safety to management about the magnitude of the decline in sales that can be calculated, so that the company will not suffer losses. The purpose of this study is to determine the number of units, the sales value that must be achieved at the break-even point, and the level of product sales that must be achieved by CV Abadi Permai if you want an increase in profit of 15%. The analytical method used in this research is descriptive quantitative method, using the formula break even point, margin of safety, and profit planning. Based on the results of the study, the level of break even point achieved by CV Abadi Permai is 303 units or Rp. 51,029,072.00. CV Abadi Permai has a margin of safety of 29% of the planned sales of 429 units or Rp. 72,325,000.00. If the company wants to achieve a profit increase of 15% from the profit in 2021, then the level of sales above the planned profit that the company wants is 448 units or Rp. 75,518,393.00. CV Abadi Permai has a margin of safety of 29% of the planned sales of 429 units or Rp. 72,325,000.00. If the company wants to achieve a profit increase of 15% from the profit in 2021, then the level of sales above the planned profit that the company wants is 448 units or Rp. 75,518,393.00. CV Abadi Permai has a margin of safety of 29% of the planned sales of 429 units or Rp. 72,325,000.00. If the company wants to achieve a profit increase of 15% from the profit in 2021, then the level of sales above the planned profit that the company wants is 448 units or Rp. 75,518,393.00.

Keywords: break even point, margin of safety, profit planning.

Introduction

Industry has an important role related to economic development in achieving profit targets. This competition triggers companies to carry out the right strategy in order to increase competitiveness. Along with the development of many industries, there is fierce competition among similar industries. Thus, the company must be able to survive by increasing the effectiveness and efficiency of its business (Santi, 2021), so the company must have some careful planning so as not to cause the established business to fail and be able to compete with other companies.

To avoid failure in the competition, the strategy that can be carried out is to prepare profit target planning. Profit planning is a type of planning that must be carried out in a company as a measure of the success and survival

of a company. Profit planning needs to be held so that companies are able to optimize company profits in order to support good company performance.

In profit planning, the correlation between costs, volume and profit has a very important role. Cost determines the selling price of a product that is produced in order to be able to produce the expected level of profit. Then the selling price affects sales volume and sales volume affects profit. In order to be able to know the sales volume that must be achieved, an analysis is needed to provide information about sales planning (Rumiasih et al., 2020). One of the analyzes that can be applied in profit planning is break even point analysis.

Break even point analysis is an analytical technique that deals with total costs, targeted profits and sales volume. In the break even point, the company's sales level can be known by reaching the break-even point or the condition of not making a profit and not experiencing a loss or equal to zero, so that by running a break even point analysis the company will get information about costs, sales levels that occur and the volume that must be generated. in order to obtain the desired profit target (Fabanyo et al., 2014).

CV Abadi Permai is a company with operational scope in manufacturing that produces high quality processed meat, both local and imported. This company processes and sells fresh meat such as beef, pork, sausage, seafood and other products. Apart from being fresh, meat can also be consumed as a variety of processed products. Meat processing is carried out to avoid damage to meat that can cause various diseases, so that processed meat produced by CV Abadi Permai can be developed and industrialized in places such as restaurants, hotels, retail businesses, and others. The following is information about sales on CV Abadi Permai in 2021, namely:

Table 1. Product Sales at CV Abadi Permai in 2021 (Rp)

Product	Unit	Sale
Beef Patties	234	46,790,000
Chicken Sausage	80	13,188,000
Minced Beef Pie	115	12,347,000
Total	**429**	**72,325,000**

Source: CV Abadi Permai

Based on table 1 shows sales of beef patties, chicken sausage, and minced beef pie products for 2021. CV Abadi Permai has made profit planning but it is not known at what level the company hits the break even point, and how to achieve the profit target. desired by the company. Considering the relationship between the break even point and profit planning, they both examine the budget that includes costs, product prices and sales volume, which refers to profit income.

To overcome problems such as the decline in demand for the company caused by the high level of similar business competition, the company must conduct a break even point analysis as a tool to obtain optimal profits and achieve sales targets that have increased from before. In addition, other plans that can be done are to reduce some costs and further improve product quality at affordable prices.

Break even point analysis is used to make it easier for companies to calculate the break even point for the products produced so that it can be used as a profit planning tool to determine the amount of sales that must be obtained so that the profits obtained can be in accordance with the company's targets (Luis & Moncayo, 2020). Through the calculation of the break even point, it will be known at what level of sales the company earns the break even point (no profit and no loss). With this, there is interest in further research related to the desired profit planning in achieving sales targets at CV Abadi Permai using break even point analysis.

Method

The type of research carried out is qualitative research with a quantitative descriptive approach (Sugiyono, 2018). The location of this research is CV Abadi Permai which is located at Jalan Tegal Cupek No. 9, Kerobokan, North Kuta District, Badung, Bali during ± from February 2022 to July 2022. There are two types of data sources used, namely primary data and secondary data, with research subjects namely the leadership and employees of CV Abadi Permai. While the object of research is the analysis of break even point as an instrument of profit planning. Data collection techniques used are library techniques and field techniques (observation, interviews, and documentation) (Pangemanan et al., 2016). To assess the accuracy of the data, a credibility test is carried out by applying several techniques, namely triangulation (source triangulation, technical triangulation, and time triangulation), using reference materials, and member checks. Analysis of the data used is descriptive quantitative analysis. In this quantitative descriptive analysis technique will calculate the cost and volume of revenue or sales of

the company using a formula and then the results will be described using words. The method or technique used in this study is to calculate the break even point analysis or break even point, calculate the margin of safety, and calculate profit planning.

Results and Discussion/Results and Discussion

This study uses break even point analysis as a strategy to optimize company profits at CV Abadi Permai. The research results obtained are:

- **Cost Classification**

    The cost components must be classified so that the break even point can be calculated including fixed costs and variable costs of each product to be studied, such as sales of beef patties, chicken sausage, and minced beef pie.

- **Separation of Semivariable Costs into Fixed Costs and Variable Costs**

    The reference in calculating the break even point is that the basic assumptions of the break even point must be met. Before determining the calculation is at the break even point, what must be known in advance is a number of costs incurred by the company such as fixed costs, variable costs, and semi-variable costs. The method applied in separating semivariable costs is the least square method (least square). The following table 2 regarding fixed costs and variable costs incurred:

Table 2. Fixed Costs and Variable Costs CV Abadi Permai 2021

Cost	Fixed Cost (Rp)	Variable Cost (Rp)
Raw Material Cost		9,414,000
Electricity and Telephone Cost		6,272,730
Salary expense	21,292,302	
Office Supplies Cost	5,401,297	
Building Depreciation Cost	11,318,672	
Vacuum Machine Maintenance Cost	1,880,342	104,658
Total	**39,892,612**	**15,791,388**

- **Contribution Margin Calculation**

    The calculation of the contribution margin contribution margin and the contribution margin ratio or contribution margin ratio is carried out in order to determine the effect of sales levels on the company's profit contribution. The calculation of the contribution margin can be seen that the contribution margin is RP 56,533,612.00 and the contribution margin ratio of 78% indicates the effect of changes in total sales on the contribution margin. The number of units in 2021 is 429.

- **Break Even Point Analysis**

    Break even point analysis is a strategy used to optimize company profits. With this analysis, the company can assess what the minimum sales volume is targeted at, to reach the break-even point (neither profit nor loss) (Rosida, 2019). The calculation of the multiproduct break even point, i.e. the proportion of sales must be constant, if the proportion changes, then the total sales, total variable costs and contribution margin will also experience changes in the break even point formula for single products cannot be directly applied to multi products because variable costs and prices selling each type of product is not the same (Luis & Moncayo, 2020). Some companies produce or trade more than one product using the same facility.

    In the break even state, these costs must be separated into fixed costs, variable costs and semivariable costs. The separation of semivariable costs into fixed costs and variable costs is carried out by applying the least square method, so that the total fixed costs in 2021 are Rp39,892,612.00 and. The results of the calculation of the break even point at CV Abadi Permai in 2021 are 303 units or Rp51,029,072.00. The following calculation of break even point sales in units and rupiah for each trading product is shown in table 3;

Table 3. *Break Even Point* Individual Products in Units Year 2021

Product	Sales Proportion	Sale
Beef Patties	54%	165
Chicken Sausage	19%	56
Minced Beef Pie	27%	81
Total		303

Table 4. *Break Even Point* of Each Product in Rupiah in 2021

Product	BEP (Units)	Selling Price (Rp)	Sales (Rp)
Beef Patties	165	200,000	33,012,793
Chicken Sausage	56	165,000	9,304,824
Minced Beef Pie	81	107,000	8,711,455
Total	**303**		**51,029.072**

This shows that the results of the calculation of the break even point at CV Abadi Permai in 2021 are 303 units or Rp51,029,072.00 where the company does not make a profit or suffer a loss. The break even point level for each product, namely beef patties products as many as 165 units with a sales value of Rp33,012,793.00, chicken sausage products as many as 56 units with a sales value of Rp9,304,824.00, and minced beef pie products as many as 81 units with sales value of Rp8,711,455.00. If the company experiences a cost state, the amount of revenue is equal to the total cost incurred, then the company has reached the break even point level.

- **Margin of Safety Analysis**

    Security margin analysis helps company management to find out the risks involved in sales planning (Mulyadi, 2015). In addition, the margin of safety can also provide an indication of the maximum amount of the planned decrease in sales capacity figures so as not to experience losses and measure company safety. The calculation result of CV Abadi Permai's security margin is 29% of the planned sales of Rp21,295,928.00 in 2022. In other words, the maximum level of security should not decrease from 29% so that the company does not suffer losses. Based on the theory put forward by (Malombeke, 2015), stated that the results of the calculation of the margin of safety provide information on the maximum amount of sales capacity that has been planned to decrease, so that the company does not suffer losses.

- **Profit Planning at 15% Rate**

    Profit planning is an action taken by the company in realizing the company's goals to get optimal profit. Good profit planning requires tools in its implementation, namely cost analysis, sales volume analysis, and profit analysis (Andrianto et al., 2016). The basis for planning profit for 2022 is the result of an analysis in 2021. If the company plans to increase a certain profit, then the company must sell products by exceeding the break-even level. Based on the calculation of the average profit rate of 15%, the policy for achieving profit in 2022 is set to increase 15% from 2021. If CV Abadi Permai wants a 15% increase in profit, then the profit target in 2022 is Rp19,137,150.00 and earned a profit of Rp2,496,150.00 from the profit in 2021. The following is a sales plan for each CV Abadi Permai product in 2022 with an increase in profit of 15% which is presented as follows:

Table 5. Sales Plan for Each CV Abadi Permai Product (Profit up 15%)

Product	Sales Plan	Sales Proportion (units)	Proportion of Sales (%)	Sales (Rp)	Sales (Units)	MK/ Unit

Beef Patties	46,790,000	234	54	40,779,932	244	159,769
Chicken Sausage	13,188,000	80	19	14,348,495	83	86,591
Minced Beef Pie	12,347,000	115	27	20,389,966	121	106,090
Total	**72,325,000**	**429**	**100**	**'5,518,393**	**448**	**352450**

By doing a *break even point* analysis first, management can plan sales levels accompanied by the expected profit targets, with profit planning, CV Abadi Permai must be able to sell as many as 448 units with a sales value of RP 75,518,393.00. With sales of each product including, for beef patties products as many as 244 units with a sales value of Rp. sales value of Rp. 20,389,966.00, in order to be able to achieve the expected profit level in 2022 of 15% of profit in 2021. Based on this analysis,

Conclusion

Based on the results of the discussion described in the previous chapter, the conclusion from profit planning with break even point analysis is that total product sales in 2021 are Rp51,029,072.00 with sales volume of 303 units, so the results of the analysis show that the minimum sales volume that must be achieved by CV Abadi Permai was 303 units. Margin of safety in 2021 indicates a tolerable decline in sales, which is up to 29% or Rp21,295,928.00. CV Abadi Permai can be said to be good because it has a margin of safety level of 29%. Sales that must be achieved by CV Abadi Permai are 448 units or Rp75,518,393.00 in 2022, if the company wants a 15% increase in profit from 2021.

Margin of safety represents the distance between planned sales and sales at the break even point. In the calculation of the margin of safety in 2021, so as not to suffer losses, the company's sales decreased by 29% or Rp21,295,928.00. This indicates a tolerable decline in sales, which is up to a total of 29% or Rp21,295,928.00. Currently CV Abadi Permai can be said to be good because it has a margin of safety level of 29%.

Sales that must be achieved by CV Abadi Permai are 448 units or Rp75,518,393.00 in 2022, if the company wants a 15% increase in profit from 2021. Therefore, product sales that must be sold are 244 beef patties. units with a sales value of Rp40,779,932.00, chicken sausage products as many as 83 units with a sales value of Rp14,348,495, and minced beef pie products as many as 121 units with a sales value of Rp20,389,966.00, in order to achieve the expected profit level. in 2022, which is 15% of the profit in 2021.

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