COST PROFIT VOLUME ANALYSIS IN JOINT TOYS PRODUCTION.

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ABSTRACT:
Companies in general aim is to obtain the optimal profit. Income is strongly influenced by three factors, namely, the sale price, sales volume, and costs, where all three are interrelated to one another. The technique can be used to determine the impact of changes in the above three factors, management can use the analysis of cost-volume-profit that can assist management in planning short-term profits. In technical analysis, cost-volume-profit and there is a useful parameter namely, the break even point, margin of safety, shut down point, profit target analysis. BEP position in the second half of 2005, for Boy doll products amounted to USD 16,353 million or sold 711 unit, Pretty doll products amounted to USD 12,148,489 or sold over 506 units, stuffed bee products amounted to USD 11,423,781 or sold over 635 units; and BEP position for the three products amounting to Rp 39,927,165.. Companies also must be out of business if the sales in the second semester of 2005 for Boy doll products amounted to Rp 15,070,94 million or 655 units, for products amounted to USD 10,885,755 Pretty doll or 448 units, for bee products amounted to USD 10,114,946 doll or 562 units The company wants to increase profits by 40% from net profit in the second half of 2005, the company should sell as many products doll Boy or USD 47.541 million units in 2067.