BREAK EVEN POINT CALCULATIONS APPLICATION IN CV. BOBO.

Achyar Rahim, Sundari, SE., MM.

Professional Program, 2007

Gunadarma University

http://www.gunadarma.ac.id

Key Words: break event point, calculation, application.

ABSTRACT:
Calculation of Break Even Point is done correctly will help the company’s management to avoid losses that might be suffered. Calculation of Break Even Point can also give to the company, where sales results do not earn a profit and do not suffer loss. That the company did not suffer losses, sales made by the company may not exceed the limit of minimum distance or point of sales Margin of Safety. In compiling this scientific research, the authors discussed the problems set limits on the calculation of Break Even Point at Home Industry CV. Bobo. After doing research we can conclude that in the months of December 2006 CV. Bobo produce as many as 1200 Mini sponge unit selling price of Rp. 700, - for one piece, then the CV. Bobo makes a profit of Rp. 323,438, -. Point Break Even Point on 233 units of production quantity, or Rp. 163,764, 699,648, -.