

ABSTRAK

Yulinda. 182310007. “Analisis *Break Even Point* Sebagai Alat Perencanaan Laba (Studi Kasus: P-IRT Tempe Syafira Kecamatan Bagelen Kabupaten Purworejo)”. Skripsi, Program Studi Agribisnis Fakultas Pertanian Universitas Muhammadiyah Purworejo 2022.

Penelitian ini bertujuan untuk 1) Mengetahui besarnya *Break Even Point* di P-IRT Tempe Syafira, 2) Mengetahui berapa persen tingkat *Margin Of Safety* di P-IRT Tempe Syafira, 3) Mengetahui Perencanaan Laba di P-IRT Tempe Syafira. Metode penelitian yang digunakan dalam penelitian ini adalah studi kasus. Studi kasus adalah jenis penelitian yang mendalami tentang individu, kelompok, institusi dalam waktu tertentu. Penelitian ini dilakukan pada Industri Rumah Tangga Tempe Syafira Kecamatan Bagelen Kabupaten Purworejo. Penentuan daerah penelitian secara *purposive* (sengaja). Sampel industri ditentukan dengan teknik *sampling purposive*. Metode analisis data menggunakan metode *deskriptif* dan *break even point*.

Hasil penelitian menunjukkan bahwa *Break Even Point unit* dan *Break Even Point sales* selama 10 bulan terhitung dari bulan Agustus tahun 2021 hingga bulan Mei tahun 2022 mengalami *fluktuatif*. *Break Even Point unit* tertinggi pada bulan Mei yaitu 11.817 dan terendah bulan Januari yaitu 7.689 dengan rata-rata 98.405 *unit*. *Break Even Point sales* tertinggi pada bulan Mei yaitu Rp 75.680.373 dan terendah pada bulan Januari yaitu Rp 31.491.045 dengan rata-rata Rp 414.209.417. Perhitungan *Margin Of Safety* tertinggi pada bulan Januari yaitu 77% dan terendah pada bulan Mei yaitu 36% sedangkan rata-rata dalam 10 bulan yaitu 66%. Perencanaan laba tertinggi pada bulan Januari sebesar Rp 88.947.896,00 dan terendah pada bulan Mei yaitu Rp 28.679.422,00 sedangkan rata-rata selama 10 bulan yaitu Rp 66.180.974,00. Berdasarkan hasil analisis *break even point* membuktikan bahwa Industri Rumah Tangga Tempe Syafira dinyatakan telah mencapai titik impas atau hasil produksi dan hasil penjualan melebihi *break even point unit* dan *break even point sales*

Kata kunci : *Break even point*, *margin of safety* dan perencanaan laba.

ABSTRACT

Yulinda. 182310007. "Analysis of Break Even Point as a Profit Planning Tool (Case Study: P-IRT Tempe Syafira, Bagelen District, Purworejo Regency)". Thesis, Agribusiness Study Program, Faculty of Agriculture, University of Muhammadiyah Purworejo 2022.

This study aims to 1) Knowi the magnitude of the Break Even Point in P-IRT Tempe Syafira, 2) Knowi what percentage of the Margin Of Safety level in P-IRT Tempe Syafira, 3) Knowi Profit Planning in P-IRT Tempe Syafira. The research method used in this study is a case study. A case study is a type of in-depth research on individuals, groups, institutions in a given time. This research was conducted in the Household Industry of Tempe Syafira, Bagelen District, Purworejo Regency. Determination of the research area purposively (deliberately). Industrial samples are determined by purposive side techniques. Data analysis method using descriptive method and break even point.

The results showed that Break Even Point units and Break Even Point sales for 10 months starting from August 2021 to May 2022 fluctuated. Break Even Point highest units in May were 11,817 and January's low was 7,689 with an average of 98,405 units. Break Even Point sales were highest in May at Rp 75,680,373 and the lowest in January at Rp 31,491,045 with an average of Rp 414,209,417. The highest Margin Of Safety calculation in January was 77% and the lowest in May was 36% while the average in 10 months was 66%. The highest profit planning in January was IDR 88,947,896.00 and the lowest in May was IDR 28,947,896.00 while the average for 10 months was IDR 66,180,422.00. Based on the results of the break even point analysis, it proves that the Tempe Syafira Household Industry is declared to have reached the breakeven point or production results and sales results exceed the break even point unit and break even point sales.

Keywords : Break even ponit, margin of safety and profit planning