

AN ANALYSIS OF BREAK EVEN POINT (BEP) AND MARGIN OF SAFETY (MOS) AS PROFIT PLANNING TOOLS AT USAHA TAHU SUMBER MULYA BENGKULU CITY

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ABSTRACT

MSMEs in Indonesia have great potential to be developed so that they can contribute even more to the economy, this is proven by the contribution level of MSMEs to national GDP of 60.5%. Usaha Tahu Sumber Mulya is one of the MSMEs that has quite a large number of product sales but there is no defined profit plan, but the owner assumes that the income exceeds the costs incurred in the process of making tofu and can cover the capital spent. The purpose of this research is to determine the implementation of BEP and MOS as a profit planning tools at Usaha Tahu Sumber Mulya Bengkulu City. The data collection methods used were unstructured interviews and documentation with qualitative and quantitative analysis methods using Break Even Point (BEP) analysis. The results of BEP analysis in 2021 amounted to 1,014,423 units of tofu or IDR 502,380,952 with a profit contribution of 7,298,557 or IDR 3,614,523,809 where the contribution ratio per unit of tofu was 41% with a business profit level of 35.3% with MOS rate was 86.1%. Meanwhile, BEP in 2022 is 886,585 units of tofu or IDR 436,200,000 with a profit contribution of 8,754,491 or IDR 4,307,210,000 where the ratio of contribution per unit of tofu is 49.2% with a business profit rate of 44.1%, level MOS in 2022 is 89.8%. Meanwhile, the projected profit for 2023 is IDR 2,560,790,480 with fixed cost data in 2021, then sales should be IDR 6,599,501,142, if using fixed cost data for 2022 then sales should be IDR 5,557,780,960, and the projected profit for 2024 will be IDR 5,557,780,960. IDR 3,187,643,670 if you use fixed costs in 2021, you must increase sales by IDR 8,092,008,738 and if you use fixed costs in 2022 you must increase sales by IDR 6,811,487,340.

Keywords: Break Even Point, Profit Planning.

1. Student (Accounting)
2. Supervisors

