ProBusiness: Management Journal, 15 (3) (2024) pp. 430-437

Published by:Jonhariono Research, Publication and Consulting Institute

ProBusiness: Management Journal

Break Event Point Analysis at Jempol Bakery

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ARTICLEINFO

Article history:

Received Jun 30, 2024
Revised Jul15, 2024
Accepted Jul 26, 2024

Keywords:

Break Event Point
Margin of savety
Bekery Jempol
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ABSTRACT

The purpose of this study was to determine how many sales in units and rupiah and how much tolerance for sales decline at Bakery Jempol. The data collection technique used in this research is interview. The data analysis instrument used in this research is using the break event point calculation method and margin of safety. The results of the Bakery Jempol business research will reach knowing how many sales in units and rupiah must be achieved in order to break even, it is necessary to calculate the break even point. From the results of the calculations that have been carried out, the Bakery Jempol business will break even if as many as 109,269 units or Rp 546,344,895, jempol bread is sold. burger bread will break even if as many as 51,218 units or Rp 128,044,701. bandung toast will break even if as many as 8,863 units or Rp 62,050,579. fresh bread will break even if there are 2,787 units or Rp 41,801,744. comb bread will break even if there are 17,548 units or Rp 70,193,704. mattress bread will break even if there are 2,186 units or Rp 34,754,897 and for hotdog bread will break even if there are 17,535 units or Rp 70,144,558. Bakery Jempol business can determine the tolerance for a decrease in sales of bakery products must be above sales per break-even point.

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1. INTRODUCTION

Jempol Bakery is a manufacturing business in Mimika Regency which produces various kinds of bread including thumb bread, burger bread, Bandung toast, mattress bread, comb bread, hotdog bread, plain bread. This business was founded in 2012 and is located in Mimika Regency, located at Jln. Memories, Settlement Unit Route 1 (SP.1). This thumb bread industry has been running for more than 11 years. This business has quite a lot of regular customers.

Based on the results of a short interview, the author obtained information that the Jempol Bakery Business has not carried out detailed production cost calculations, where the business only calculates raw material costs, direct labor costs and overhead costs in its business activities, where the business determines selling prices only based on market prices. applies. This of course has an impact on profits. So the business does not know how big the profit position is and how big the loss is, even though the desired profit margin is 40%. Therefore, proper profit planning is needed by carrying out a break-even analysis so that the business can know how much to produce and how much to sell in order to cover its operational costs. Through proper profit planning, it can help businesses anticipate the risk of losses that could occur.

Based on the background that has been described, the author is interested in conducting research on "Break Event Point Analysis at Jempol Bakery".

2. RESEARCH METHOD

This research uses descriptive research methods. According to Siregar (2020:16), the descriptive method is a method that aims to describe the current research object based on the facts as they are, then analyzed and interpreted, in the form of surveys and development studies. This research method is to describe or describe the break event point and margin of safety at Jempol Bakery in 2022.

3. RESULTS AND DISCUSSIONS

Data analysis

Calculation of the Cost of Goods for Jempol Bakery Production Using the Full Costing Method Calculating the cost of production of thumb bread using the full costing method in table 5.6, it is obtained that the cost of production of thumb bread in the 2022 period is IDR 1,611,830,560, with total production of 672,000 units, so the cost of production per unit is IDR 2,399. From these calculations it can also be seen that the large costs sacrificed to produce thumb bread in 2022 are direct raw material costs and then variable factory overhead costs. Calculating the cost of production of burger patties using the full costing method in table 5.7, the cost of production of burger patties in the 2022 period is IDR 227,078,574, with a total production of 134,400 units, so the cost of production per unit is IDR 1,690. From these calculations it can also be seen that the large costs sacrificed to produce burger patties in 2022 are direct raw material costs and then fixed factory overhead costs.

Calculating the cost of production of white bread using the full costing method in table 5.8, the cost of production of white bread in the 2022 period is IDR 316,435,324, with a total production of 33,600 units, so the cost of production per unit is IDR 9,418. From these calculations it can also be seen that the large costs sacrificed to produce white bread in 2022 are direct raw material costs.

Calculating the cost of production of Bandung toast using the full costing method in table 5.9, it is obtained that the cost of production of Bandung toast in the 2022 period is IDR 202,191,127, with a total production of 50,400 units, so the cost of production per unit is IDR 4,012. From these calculations it can also be seen that the large costs sacrificed to produce Bandung toast in 2022 are direct raw material costs. Calculating the cost of production of mattress bread using the full costing method in table 5.10, it is obtained that the cost of production of mattress bread in the 2022 period is IDR 268,427,384, with a total production of 26,880 units, so the cost of production per unit is IDR 9,986. From these calculations it can also be seen that the large costs sacrificed to produce mattress bread in 2022 are direct raw material costs. Calculating the cost of production of combed bread using the full costing method in table 5.11, the cost of production of combed bread in the 2022 period is IDR 187,535,043, with a total production of 67,200 units, so the cost of production per unit is IDR 2,791. From these calculations it can also be seen that the large costs sacrificed to produce comb bread in 2022 are direct raw material costs.

Calculating the cost of production of hotdog bread using the full costing method in table 5.12, the cost of production of hotdog bread in the 2022 period is IDR 187,458,664, with a total production of 67,200 units, so the cost of production per unit is IDR 2,790. From these calculations it can also be seen that the large costs sacrificed to produce hot dog buns in 2022 are direct raw material costs.

Thumb Bakery Sales Products.

The following is the sales volume obtained by Jempol Bakery in producing bread based on units and rupiah.

Table 1. Jempol Bakery Sales Products for the 2022 Period

Tahun	Jenis Roti	Volume Produksi Per hari	Volume Produksi Per tahun	Harga Per unit	Total Penjualan
2022	roti jempol	2000	672.000	Rp 4.000	Rp 2.688.000.000
	roti burger	400	134.400	Rp 2.500	Rp 336.000.000
	roti bakar bandung	150	50.400	Rp 6.000	Rp 302.400.000
	roti kasur	80	26.880	Rp 16.000	Rp 430.080.000
	roti sisir	230	77.206	Rp 4.000	Rp 308.823.529
	roti tawar	100	33.600	Rp 15.000	Rp 504.000.000
	roti hotdog	230	77.206	Rp 4.000	Rp 308.823.529
Total		**3190**	**1.071.692**		**Rp 4.878.127.059**

Sumber: Bakery Jempol (data diolah), 2024

Based on the table above, during the 2022 period the largest bread sales according to the amount of production produced are dominated by thumb bread products.

Cost Grouping Based on Behavior

Grouping costs based on behavior such as fixed costs and variable costs is carried out to calculate break even points as follows:

Grouping of Fixed Costs

Fixed costs are costs that are sacrificed in a fixed amount even though there are changes in production volume. On the other hand, the amount of fixed costs allocated per unit of product will change if the production volume changes. The grouping of fixed costs sacrificed by Jempol Bakery to produce bread is in the following table:

Table 2. Fixed Costs for Jempol Bakery Products for the 2022 Period

Jenis roti	Biaya Tenaga Kerja (Rp)	Biaya Listrik (Rp)	Biaya Penyusutan Peralatan (Rp)	Biaya Penyusutan Gedung (Rp)	Biaya Konsumsi Karyawan (Rp)	Jumlah
roti jempol	143.640.000	7.560.000	40.528.240	11.970.000	81.496.800	**285.195.040**
roti burger	29.640.000	1.560.000	7.453.214	2.470.000	16.816.800	**57.940.014**
roti bakar bandung	11.400.000	600.000	2.867.927	950.000	6.468.000	**22.285.927**
roti kasur	6.840.000	360.000	1.721.611	570.000	3.880.800	**13.372.411**
roti sisir	15.960.000	840.000	4.015.763	1.330.000	9.055.200	**31.200.963**
roti tawar	6.840.000	360.000	1.724.604	570.000	3.880.800	**13.375.404**
roti hotdog	15.960.000	840.000	4.009.944	1.330.000	9.055.200	**31.195.144**
total	230.280.000	12.120.000	62.321.303	19.190.000	130.653.600	454.564.903

Sumber : Bakery Jempol (data diolah), 2024

From the results of the cost grouping that has been carried out, it can be seen that the fixed costs incurred during one period in the Jempol Bakery business are direct labor costs and indirect labor costs, electricity costs, building depreciation costs, employee consumption costs and equipment depreciation costs. consists of depreciation costs for measuring cups, depreciation costs for spatulas, depreciation costs for knives, depreciation costs for brushes, depreciation costs for special oven gloves, depreciation costs for dough cutting tools, depreciation costs for mixer machines, depreciation costs for packing machines, depreciation costs for ovens, depreciation costs for stencil molds , depreciation costs for baskets, depreciation costs for bread pans, depreciation costs for digital scales.

Variable costs are costs that are sacrificed in amounts that fluctuate following changes in production volume. On the other hand, the amount of variable costs allocated per unit of product will be fixed which is sacrificed by Jempol Bakery to produce bread as shown in the following table.

Table 3. Jempol Bakery Product Variable Costs for the 2022 Period

Jenis Roti	Biaya Bahan Baku Langsung (Rp)	Biaya Bahan Baku Tidak Langsung (Rp)	Biaya Perlengkapan (Rp)	Biaya Pemeliharaan Mesin (Rp)	Jumlah (Rp)
roti jempol	1.108.212.000	146.059.200	60.646.320	7.560.000	**1.322.477.520**
roti burger	141.242.640	873.600	24.604.320	1.560.000	**168.280.560**
roti bakar bandung	169.512.000	-	9.463.200	600.000	**179.575.200**
roti kasur	248.819.053	-	5.677.920	360.000	**254.856.973**
roti sisir	141.242.640	540.960	13.248.480	840.000	**155.872.080**
roti tawar	299.614.000	-	2.887.920	360.000	**302.861.920**
roti hotdog	141.242.640	470.400	13.248.480	840.000	**155.801.520**
Total	2.249.884.973	147.944.160	129.776.640	12.120.000	**2.539.725.773**

Sumber: Bakery Jempol (data diolah),2024

From the results of the cost grouping that has been carried out, it can be seen that the variable costs incurred during one period for Jempol Bakery are raw materials consisting of wheat flour, granulated sugar, butter, yeast, powdered milk, salt and water. For indirect raw material costs, namely chocolate, cheese, butter and sesame seeds. Equipment costs consist of plastic packaging costs, kerosene costs, plastic glove costs and machine maintenance costs.

Thumb Bakery Break Event Point (BEP) Calculation

Calculating break event points requires information from grouping costs based on their behavior. After knowing the fixed costs and variable costs per minute, you can continue by calculating the break event point units and rupiah. BEP calculations can be carried out in several stages as follows:Pembebanan biaya tetap dan biaya *variabel* per unit

Tabel 4. Pembebanan Biaya Per Unit Produk Bakery Jempol Periode 2022

Jenis Roti	Biaya tetap (Rp)	Biaya Variable (Rp)	Penjualan (unit)	Biaya Tetap Per unit (Rp)	Biaya Variable Per unit (Rp)
roti jempol	285.195.040	1.322.477.520	672.000	424	1.968
roti burger	57.940.014	168.280.560	134.400	431	1.252
roti bakar bandung	22.285.927	179.575.200	50.400	442	3.563
roti kasur	13.372.411	254.856.973	26.880	497	9.481
roti sisir	31.200.963	155.872.080	77.206	404	2.019
roti tawar	13.375.404	302.861.920	33.600	398	9.014
roti hotdog	31.195.144	155.801.520	77.206	404	2.018

Sumber:Bakery Jempol (data diolah),2023

Based on the table above, it can be seen the cost per unit for each bread product. Thumb bread products have a fixed cost of Rp. 424 per unit and variable costs of Rp. 1,968 per unit. For burger bread products, there is a fixed cost of Rp. 431 per unit and variable costs of Rp. 1,252 per unit. Bandung toast products have a fixed cost of Rp. 442 per unit and variable costs of Rp. 3,563 per unit. Meanwhile, the mattress bread product has Rp. 497 per unit and at variable costs of Rp. 9,481 per unit. For combed bread products amounting to Rp. 404 per unit and variable costs of 2,019 per unit. White bread products have a fixed cost of Rp. 398 per unit and variable costs of Rp. 9,014 per unit. hotdog bread products have a fixed cost of Rp. 404 per unit and variable costs of Rp. 2,018 per unit.

***BEP* dalam unit**

Untuk menghitung *BEP* dalam unit dapat melakukan sebagai berikut:

a) Roti Jempol

$$BEP \text{ (unit)} = \frac{285.195.040}{4.000\text{-}1.968}$$

$$= \frac{285.195.040}{2.032}$$

= 140.352 unit

The results of the BEP calculation in units for thumb bread products are Jempol Bakery which must sell 140,352 units of thumb bread for conditions where the company makes no profit or suffers a loss.

b) Roti Burger

$$BEP \text{ (unit)} = \frac{57.940.014}{2.500\text{-}1.252}$$

$$= \frac{57.940.014}{1.248}$$

= 46.426 unit

The results of the BEP calculation in units for burger bread products are that Jempol Bakery must sell 46,426 units of burger bread for conditions where the company makes no profit or suffers a loss.

c) Roti Bakar Bandung

$$BEP \text{ (unit)} = \frac{22.285.927}{6.000\text{-}3.563}$$

$$= \frac{22.285.927}{2.437}$$

= 9.145 unit

The results of the BEP calculation in units for Bandung toast products are that Jempol Bakery must sell 9,415 units of Bandung toast for conditions where the company makes no profit or suffers a loss.

d) Roti Kasur

$$BEP \text{ (unit)} = \frac{13.372.411}{16.000\text{-}9.844}$$

$$= \frac{13.372.411}{6.156}$$

= 2.186 unit

The results of the BEP calculation in units for mattress bread products are that Jempol Bakery must sell 2,186 units of mattress bread for conditions where the company does not make a profit or suffers a loss.

e) Roti Sisir

$$BEP \text{ (unit)} = \frac{31.200.963}{4.000\text{-}2.222}$$

$$= \frac{31.200.963}{1.778}$$

= 17.548 unit

The results of the BEP calculation in units for combed bread products are that Jempol Bakery must sell 17,548 units of combed bread for conditions where the company makes no profit or suffers a loss.

f) Roti Tawar

$$BEP \text{ (unit)} = \frac{13.375.404}{15.000\text{-}10.200}$$

$$= \frac{13.375.404}{4.800}$$

= 2.787 unit

The results of the BEP calculation in units of white bread products are that Jempol Bakery must sell 2,787 units of white bread for conditions where the company does not make a profit or suffers a loss.

g) Roti Hotdog

$$BEP \text{ (unit)} = \frac{31.195.144}{4.000\text{-}2.241}$$

$$= \frac{31.195.144}{1.779}$$

= 17.535 unit

The results of the BEP calculation in hotdog bread product units, namely Jempol Bakery, must sell 17,535 units of hotdog bread for conditions where the company does not make a profit or suffers a loss.

a *BEP in rupiah*

*For BEP in rupiah, you can calculate it using the following formula:*Thumb Buns

The results of the BEP calculation in rupiah for Thumb Bread products, namely Jempol Bakery, must have a Thumb Bread sales volume of IDR 319,045,566 for conditions where the company makes no profit or suffers a loss.

(a) Burger Buns

The results of the BEP calculation in rupiah for burger bread products, namely Jempol Bakery, must have a sales volume of burger bread of IDR 116,073,871 for conditions where the company makes no profit or suffers a loss.

(b) Roti Bakar Bandung

The results of the BEP calculation in rupiah for Bandung toast products, namely Jempol Bakery, must have a Bandung toast sales volume of IDR 54,868,922 for conditions where the company does not make a profit or suffers a loss.

(c) Mattress Bread

The results of the BEP calculation in rupiah for mattress bread products, namely Jempol Bakery, must have a sales volume of mattress bread of IDR 32,822,208 for conditions where the company does not make a profit or suffers a loss.

(d) Comb Bread

The results of the BEP calculation in rupiah for combed bread products, namely Jempol Bakery, must have a sales volume of combed bread of IDR 62,997,713 for conditions where the company neither experiences a profit nor suffers a loss

(e) White bread

The results of the BEP calculation in rupiah for white bread products, namely Jempol Bakery, must have a sales volume of white bread of IDR 33,515,302 for conditions where the company does not experience a profit or suffer a loss.

(f) Hotdog Buns
The results of the BEP calculation in rupiah for hotdog bread products, namely Jempol Bakery, must have a sales volume of hotdog bread of IDR 62,956,921 for conditions where the company neither experiences a profit nor suffers a loss.

Break Event Point (BEP) Chart

The BEP graph contains fixed costs and variable costs, sales and BEP calculations in units and rupiah for bread products produced by Jempol Bakery are as follows:

a. Thumb Bun
Description: Jempol Bakery will reach the break-even point on the production of thumb bread, so it must sell 140,352 units or IDR 561,399,962.
b. Burger Bun
Description: Jempol Bakery will reach the break-even point on the production of burger patties, so it must sell 46,426 units or IDR 116,073,871.
c. Roti Bakar Bandung
Description: Jempol Bakery will reach the break-even point on Bandung toast production, so it must sell 9,145 units or IDR 54,868,922.
d. Mattress Bread
Description: Jempol Bakery will reach the break-even point on the production of Kasur bread, so it must sell 2,051 units or IDR 32,822,208.
e. Comb Bread
Description: Jempol Bakery will reach the break-even point on the production of combed bread, so it must sell 15,750 units or IDR 62,997,713.
f. White Bread
Description: Jempol Bakery will reach the break-even point on the production of mattress bread, so it must sell 2,234 units or IDR 33,515,302.
g. Hotdog Bun
Description: Jempol Bakery will reach the break-even point on hotdog bread production, so it must sell 17,535 units or IDR 70,144,557.Analisis *Margin of Safety* (MoS)

Margin of Safety analysis or safety limit is between sales at the break-even point and planned sales. Margin of Safety calculations can be done using the formula:

$$MoS = \frac{\text{sales per budget - sales per breakeven point}}{\text{sales per budget}} \text{ X } 100\%$$

Based on the formula and information on sales per budget and sales per break-even point, it can be presented in the following table:

Table 5. Margin of safety for Jempol Bakery products 2022 period

Jenis roti	Penjualan per budget (Rp)	Penjualan per titik impas (Rp)	Hasil
roti jempol	2.688.000.000	561.399.962	79%
roti burger	336.000.000	116.073.871	65%
roti bakar bandung	302.400.000	54.868.922	82%
roti kasur	430.080.000	32.822.208	92%
roti sisir	308.823.529	62.997.713	80%
roti tawar	504.000.000	33.515.302	93%
roti hotdog	308.823.529	62.956.921	80%

Sumber : Bakery Jempol (data diolah , 2024

Based on the table, it can be seen that for thumb bread products, the sales safety limit that must be made above the break-even point is IDR 564,480,000. For burger patties, the sales safety limit that must be made above the break-even point is IDR 117,600,000. For Bandung toast, the sales safety limit that must be made above the break-even point is IDR 54,432,200, the sales safety limit for white bread that must be sold is IDR 35,280,000 above the break-even point, for combed

bread the sales safety limit must be above the break-even point is IDR 63,299,173. for the safety limit for sales of mattress bread which must be made above the break-even point, it is IDR 34,406,400 and hotdog bread, the safety limit for sales which must be made above the break-even point is IDR 63,298,172.

Discussion of Analysis Results

Break Event Point (BEP)

The results of the analysis of how many sales in units and rupiah must be achieved in order to be at the break even point, it is necessary to calculate the break even point. From the results of the calculations that have been carried out, the Jempol Bakery business for thumb bread products will be at the break-even point if it sells 109,269 units or IDR 546,344,895. This is caused by high production costs, expensive quality of raw materials and the use of more raw materials so that the selling price must be high enough to cover all costs incurred, so the time needed to reach the break-even point is 150 days with the production volume that can be produced. per haei as many as 1,214 units.

The burger bun product will reach the break-even point if it sells 51,218 units or IDR 128,044,701. This is caused by high production costs and expensive quality of raw materials so that the selling price must be high enough to cover all costs incurred, so the time needed to reach the break-even point is 100 days with a production volume that can be produced per day of 512 units.

The Bandung toast product will reach the break-even point if it sells 8,863 units or IDR 62,050,579. This is caused by high production costs and expensive quality of raw materials so that the selling price must be high enough to cover all costs incurred, so the time needed to reach the break-even point is 66 days with a daily production volume of 134 units.

White bread products will reach the break-even point if there are 2,787 units or IDR 41,801,744. This is caused by high production costs and the expensive quality of raw materials so that the selling price is high enough to cover all costs incurred, so the time needed to reach the break-even point is 30 days with a production volume per day of 92 units. Combed bread will reach the break-even point if it sells 17,548 units or IDR 70,193,704. This is caused by high production costs and expensive quality of raw materials so the selling price must be high enough to cover all costs incurred, so the time needed to reach the break-even point is 90 days with a production volume per day of 219 units.

The mattress bread product will reach the break-even point if it sells 2,186 units or IDR 34,754,897. This is caused by high production costs and expensive quality of raw materials so the selling price must be high enough to cover all costs incurred, so the time needed to reach the break-even point is 52 days with a production volume per day of 42 units.

Then the hotdog bread product will reach the break-even point if it sells 17,535 units or IDR 70,144,558. This is caused by high production costs and the expensive quality of raw materials so that the selling price must be high enough to cover all costs incurred, so the time needed to reach the break-even point is 52 days with a production volume that can be produced per day of 219 units.

Of all the costs that are experiencing problems, namely the cost of wheat flour which is more expensive so that the use of raw materials for bread products is very high. Thus, the Jempol Bakery business must look for suppliers who sell wheat flour at a more affordable price but still of high quality so that it does not change the taste of the bread product. So it is necessary to evaluate the use of production costs in order to reduce the production costs incurred and the volume of production carried out.

Tolerance of Sales Decline

The results of the Tolerance analysis for decreased sales in the Jempol Bakery business use the Margin of Safety (Mos) calculation which must be carried out by the Jempol Bakery during the 2022 period for Thumb Bread products which have a sales decline tolerance of IDR 564,480,000, so the Thumb Bakery business can secured a profit of IDR 3,080,038. Burger patties have a sales reduction tolerance of IDR 117,600,000, thereby securing a profit of IDR 1,526,129. Roti Bakar Bandung has a sales reduction tolerance of IDR 54,432,200, thereby securing a profit of IDR 436,722. for white bread, it has a sales reduction tolerance of IDR 35,280,000, thereby securing a profit of IDR 1,764,698. for combed bread, the sales reduction tolerance is IDR 63,299,173, thereby securing a

profit of IDR 301,460. then for mattress bread it has a reduction tolerance of IDR 34,406,400 so it can secure a profit of IDR 1,584,192 and for hotdog bread it has a sales decline tolerance of IDR 63,298,172 so it can secure a profit of IDR 341,251. Sales of comb products, Bandung toast, hotdog bread are very small compared to other breads, so to get maximum profits, the Jempol Bakery business must sell above the sales tolerance.

4. CONCLUSION

Based on the results of the analysis carried out on the Jempol Bakery Business, the following conclusions can be drawn: a The Jempol Bakery business will reach Break Event Point (BEP) if it sells 109,269 units of thumb bread products or Rp. 546,344,895, 51,218 units of burger bread products or Rp. 128,044,701, 8,863 units of Bandung toast products or Rp. Rp. 62,050,579, for white bread products amounting to 2,787 units or Rp. 41,801,744, for comb bread products amounting to 17,548 units or Rp. 70,193,704, for mattress bread products amounting to 2,186 units or Rp. 34,754,897, and for hotdog bread products amounting to 17,535 units or Rp. 70,144,558. b Jempol Bakery Business has a tolerance for a decrease in sales of bakery products which must be above sales per breakeven point. The thumb bread product has a safety limit of 561,399,962 so that the thumb bread product gets very large sales compared to other bread products. on burger bun products, it gets a safety limit of 116,073,871. Bandung toast products have a safety limit of IDR 54,868,922. White bread has a safety limit of IDR 33,515,302. on combed bread it has a safety limit of IDR 62,997,713 and on hotdog bread it has a safety limit of IDR 62,956,921.

ACKNOWLEDGEMENTS

Based on the conclusions given, the suggestions given are as follows:
a)The Jempol Bakery business must evaluate the use of production costs in order to reduce the production costs incurred and the volume of production carried out so that the break-even point can be maintained. b) In order for all sales of bakery products to obtain maximum profits, the Jempol Bakery business must sell beyond the break-even point.

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