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ABSTRACT

Cost, Volume and Profit Analysis in Achieving Profit Target at PT. Semen Padang

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The objective of this study was to analyze the Cost and its relations to the Sales Volume in planning and achieving profit target in the future. The primary data was obtained by using interview and discussion methods, meanwhile the secondary data was based on the company's internal and external documents. The analysis result shows that the company has the fixed cost structure which was lower than the variable cost, therefore could exceed the Break Event Point (BEP) and make a profit in relatively short time. Besides, the combination between Sales Volume and The Total Operational Cost which was supported by the deliberately high of Margin of Safety (MoS) ratio value and Contribution Margin Ratio (CMR) provide the opportunity for the company to obtain profit bigger than the profit target set by the company. Moreover, the use of CVP Analysis proved to produce more effective result compared to the method used by the company.

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