ABSTRACT

An Analysis of Profit Planning by Cost Volume Profit Methods
At Bekri Palm Oil Mill – PT Perkebunan Nusantara VII (Persero)
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The purpose of this study was to identify cost behaviour, profit planning models, identify fixed cost and define break even sales in both units and rupiahs, compute margin of safety of the business unit Bekri, and also to identify many factors of production part and this combination influencing the profit. And to compose alternatives of strategies and that practices.

The data were collected from Bekri business unit and from head office of PT Perkebunan Nusantara VII (Persero)-Lampung. To analyze the data with: 1) to separate the expenses on fixed cost and variable cost, were also mixed cost to separate by least square methods; 2) cost volume profit analysis to compute break evens sales, margin of safety, and degree of operating leverage; 3) sales forecasting of palm oil; 4) sensitivity analyze; and 5) assessing the external and internal environment of Bekri business unit.

The result of the study was showed that separated of the expenses by cost behavior can use for profit planning. In the certain production level it can help improve maximizing sales and profit according to RKAP base on the exact production variable composition.

To achieve profit objectives according to RKAP, Bekri business unit must choose strategy from several alternative strategies which has been formulated using the SWOT matrices. The strategy chosen is strategy of implementing technology to achieve increasing productivity of oil palm up to 18.34 ton/hectare/year, also use to increased efficiency in processing to reach maximum rendement up to 21.5 percent, and also supported by strategy improving by partnership.

Therefore its suggested for belive management to consider to use this study to achieves profit and to implementing the use of cost count based on activity based costing method.