



ABSTRACT

Production Capacity Analysis With Cost Volume Profit Approach For The Survival Of The Company of PT. KLM

Irwan Gurning

The purpose of this research are 1) to identify cost behavior for all activity so that the management can adopt for all production unit; 2) calculating the break even point both in quantity (meter) and in amount (rupiah); 3) to know margin of safety and the influence of sales increasing towards earning before interest and tax.; 4) to know the new break even point if there any assumption of increasing of cost; 5) to identify the idle capacity comparing to the current break even point. This research was held in PT. KLM which located in Bandung. The primary data were collected from observation, interview, financial statement and others financial details from accounting department. Secondary data was collected from references which its sources is Deperindag, BPS, CIC and others. This analysis used Statistical Product and Service Solution (SPSS) as a statistical software to identify the regression equation. The result of the analysis can be seen that the break even point and the current performance of sales both in quantity and amount for the year of 2001 is still under the production capacity. It means the company still has an idle capacity and so the company can improve the sales performance. The increasing of production and operating cost could change the break even point. The suggestion for the company are 1) The company should keep price stability to avoid the change of break even point which could make a potential loss; 2) operational activity should be managed in full efficiency and effectiveness so the operational cost can give a value added to profitability of the company; 3) even the margin of safety is the wide range and good enough, company should keep the company performance related to the price volatility; 4) break even point in 2001 is still under the production capacity, and the company can consider to downsize its business by doing further related analysis; 5) in order to reach the increasing of sales, beside expanding the market share the company should also increase the product quality and product diversification.

Hak cipta dilindungi Undang-Undang

Hak cipta dilindungi IPPB, tahun 2010



MB-IPB

Program Pascasarjana Manajemen dan Bisnis
Institut Pertanian Bogor

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber :

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IPB.

2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruhnya karya tulis ini dalam bentuk apapun tanpa izin IPB.