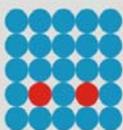




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ABSTRACT

Profit Planning Analysis for Milk Business Unit of Koperasi Peternakan Bandung Selatan (KPBS) Pangalengan, Jawa Barat

KPBS Pangalengan has 9 (nine) of business unit, and the biggest contribution of income from milk business unit. The products are fresh milk and pasteurized milk. Main source of income of KPBS Pangalengan comes from pasteurized milk that is sold directly to consumer compared to fresh milk, which is sold to milk processing industry.

In planning the profit target, this research conduct analyzed the profited which will be achieved, using quantitative and qualitative a method. In quantitative analysis KPBS consider with Cost, Break Even Point (BEP), Margin of Safety (MS) and Degree of Operational Leverage (DOL). Has been used qualitative analysis aim to determine market position of the company and to explore profit planning strategy alternative. The company also forecast sales and cost prediction of 2002.

KPBS Pangalengan classifies cost as purchasing cost, production cost, vehicle cost, conversions cost and milk defect cost. Data obtained yearly from 1991 to 2002 was divided with food (milk) index yearly was used to estimate and forecast the relation of cost component ordinary least square analysis.

From the above analysis is showed that, the fixed cost is Rp 107.53.208.698,48 and variable cost is Rp 79.583.262.528,10. The calculation has been adjusted with index of 2,216. Next step is to estimate the Cost of Volume Profit. Which is Break Even Point at Rp 62.628.312.371,21 or 28.26.759,77 kg. The Margin of Safety (MS) is 34,82% and the Degree of Operational Leverage (DOL) is 2,8722%. Sales projection for year 2002 is Rp 96.80.105.400 and unit sales are 43.608.871 kg. The final score of internal factor model is 2,694 while the external factor is 2,369. Therefore, the position of the company as at cell V and it should implement horizontal integration of concentration growth strategy to improve sales and maximum profit.

The conclusion of the previous analysis are: 1) KPBS can implement the strategy that leads in increasing sales and product quality, 2) the strategy is related to the cost, 3) the strategy is related to efficient work and effective system.

Some suggestion for KPBS Pangalengan include improving the quality of milk by improving handling and management, from farmer, transportation, processing and distribution, transforming the organization to become stronger and professional, develop pasteurized milk since it has high contribution to profit and has more competitive market.

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