

**BREAK EVEN POINT ANALYSIS IN PLANNING  
FOR PROFIT  
AT PT. JAYA BETON INDONESIA 2008 - 2010**

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**ABSTRACT**

This research aims to determine the practice of analysis, break even point and determine if the break even point analysis, can provide effective benefits for management in profit planning firms.

In this resear the author uses descriptive research method which make a systematic description, factual, and accurate information about the data – data that used the break even point as a planning tool, while the data analysis method used is descriptive analysis of quantitative and qualitative description, for the samples in the study it uses data from 2008 to 2010 on PT. Jaya Beton Indonesia.

From the results of this study can be seen that the application of analysis break even point on PT. Jaya Beton Indonesia year 2008 to 2010 is considered effective, although there are still deficiencies that occur in the use of the high low method in semi – variable cost of its separation considered less accurate, therefore, the authors suggest using the least square method / regression in separation of semi – variable cost for better results.

