

“PENGARUH BREAK EVEN POINT TERHADAP LABA PT.

SEMEN GRESIK (PERSERO) Tbk”BY :

ANISA SOLIAH

43107010018

ABSTRAK

The purpose of the study is to reveal the influence of break even point analysis on the profit company.

This research method using descriptive quantitative method and causal method. The population was consolidated income statement from 1999 to 2009. Data analysis techniques used are simple regression analysis.

In this study, researchers concluded that: the level of sales of PT. Semen Gresik (Persero) Tbk in 1999 until the year 2009 has reached the point of break even point and break even analysis has positive effect on company profits, which means more meningkatnya break even point then it can lead management to increase sales and thus increase company profits

Key words: Break Even Point, volume, cost, profits