ANALISA BREAK EVEN POINT SEBAGAI ALAT BANTU PERENCANAAN LABA PADA HOTEL KARTIKA CHANDRA JAKARTA

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ABSTRACT

This study aims to determine the break even point, margin of safety and how the volume of sales at the planned level of operating profit Kartika Chandra Hotel Jakarta in 2006, 2007, and 2008. The data used comes from the results of literature study, observation and interviews on the object of research.

The object of research conducted at Kartika Chandra Hotel, Jakarta by using operational data of the overall sales of existing department in 2006, 2007 and 2008 with the aim of determining the Break Even Point, Margin of Safety and profit planning in the year studied.

The results showed that Kartika Chandra Hotel, Jakarta has been running above the level of company operations Break Even Point, which means the value of sales is greater than the costs incurred so that the company made a profit. Although in 2007 there is a decrease in the profits generated, but the company still operates above breakeven.