

## **ABSTRACT**

*Analysis of Break Even Point (BEP) or break-even point which is an analysis technique to study the relationship between the total cost, expected profits and sales volume. In general, this analysis also provides information on the margin of safety that have utility as an indication and illustration to the management what is the decline in sales can be assessed so that the business carried on not suffering a loss. In addition, if sales at Break Event Point (BEP) associated with the budgeted sales then will be able to obtain information about how much sales could fall so that the industry does not suffer loss or the level of security for the industry in making the sales decline. Information about the margin of safety can be expressed in percentages or ratios between the budgeted sales volume of sales at break-even level.*

*The sample used as much as 6 tiles manufacturing company, where the method used was purposive sampling is a sampling method that takes an object with certain criteria. Number of samples in accordance with the criteria that have been determined as 6 tiles manufacturing companies spread across Sub Pedurungan Semarang. Data analysis using linear trend analysis with analysis preceded the break even point. Then processed by using the moving average test.*

*Results of the test results prove the moving average Break Even Point is enough to smooth out fluctuations in Break Even Point in the year in question so that there is a difference that was not enough jauh. Through analysis of Break Even Point is known how much it cost and how much profit, so the leaders can reduce production costs without reducing benefits. As in 2009 with an estimated sales revenue 6338537220 \ and overall costs Rp 2,422,045,998 it will obtain a net profit of 3,916,491,232. Through the forecast trend analysis BEP next year are known, among other tiles on the sales volume in 2009 amounted to 6,338,537,220, thus there was an increase from the previous year. Likewise with other costs such as raw material costs year. Break Even Point Analysis to know the BEP forecast the future so that leaders can achieve the goal line with the planned time.*

*Keywords: Break Even Point, Profitability, Profit Planning*