

- a. **ANALISIS PERENCANAAN LABA MENGGUNAKAN LABA KOTOR DAN *BREAK-EVEN* PADA PT PERTANI (PERSERO) WILAYAH PEMASARAN JAWA TENGAH DAN DIY.**
- b. **D2D002235_ROSALIA RETNANING WIJATI**
- c. ***Abstraksi, (Key Words: Profit Planning)***

Each company has the main goal to earn profit. In order to achieve the goal, a company needs to function management particularly in profit planning. The determined planning is used as the means of achieving the goal by optimally empowering resources and capabilities of the company. It is expected that precise profit planning generates maximum profit.

PT Pertani (Persero) Marketing Regional of Central Java and Jogjakarta Provinces is the producer of rice seed, in which profit realization year 2005 and 2006 have been lower than determined profit planning. It indicates that profit planning set by the company fails to achieve.

This research aims to find out the profit planning of PT Pertani (Persero) Marketing Regional of Central Java and Jogjakarta Provinces, to recognize factors influencing profit and to plan profit using break-even analysis. Analysis method applies descriptive. Quantitative analysis using gross profit calculation and break-even in 2005 and 2006.

The result of the research shows that PT Pertani (Persero) Marketing Regional of Central Java and Jogjakarta Provinces in planning its profit uses a simple method. The plan and realization of the previous years are established as the base

of following plan and realization considering external factor i.e. seasons, macro economic condition and government policy. Profit planning process involves production selling and profit. Gros profit analysis in 2005 and 2006 figures a decrease which is caused by slowing down of selling volume and rising cost of goods sold per unit. Based on break-even analysis, it is found that there is a decrease of break-even in unit in 2006, but break-even in rupiah increasing as the rising of variable cost per unit and fixed cost. This condition brings bad effect on decreasing profit. From the analysis of gross profit and break-even, it is known tha selling price factor causes the greatest effect on profit. Operational profit is determined in Rp 2.698.429.228,00 with percentage toward selling as 13%.

Therefore, the result concludes that profit planning in PT Pertani (Persero) Marketing Regional of Central Java and Jogjakarta Provinces with simple method has not gained maximum profit realization. To overcome the problem, PT Pertani (Persero) Marketing Regional of Central Java and Jogjakarta Provinces could use profit planning using break-even analysis by reviewing the effect of influential factors to increase profit and considering the external factors which influence maximum profit realization.