

ABSTRAK

Pemberian pengetahuan terhadap masyarakat terkait definisi, manfaat, tujuan, batasan serta perhitungan analisa *Break Even Point* (BEP) merupakan tujuan dilakukannya penelitian ini. Diketuainya nilai BEP dapat mempermudah management dalam menentukan jumlah produksi atau penjualan yang harus dilakukan, sesuai target laba yang ingin dicapai. *Library Research* dipilih sebagai metode penelitian. Pengumpulan data berdasarkan studi pustaka dengan cara meninjau beberapa buku referensi di perpustakaan yang sesuai dengan pembahasan dalam penelitian ini. Data hasil penelitian dianalisis menggunakan metode deskriptif. Hasil penelitian menunjukkan bahwa Analisa *Break Even Point* (BEP) membantu management dalam merencanakan laba organisasi. Beberapa data perhitungan yang dibutuhkan diantaranya yaitu biaya tetap, biaya variable, harga jual, dan kapasitas maksimum. Metode persamaan, kontribusi margin, dan grafis dapat digunakan sebagai metode perhitungan *Break Even Point* (BEP). Analisa *Break Even Point* (BEP), dalam praktiknya disamping mengandung manfaat tetapi juga masih mengandung kelemahan-kelemahan dari UMKM TEDO KOPI.

Kata kunci: UMKM, *Break Even Point*, Penjualan

ABSTRACT

Providing knowledge to the community regarding the definition, benefits, objectives, limitations and calculations of Break Even Point (BEP) analysis is the purpose of this study. It is known that the BEP value can make it easier for management to determine the amount of production or sales that must be done, according to the profit target to be achieved. The Reasearch library was chosen as the research method. Data collection is based on literature studies by reviewing several reference books in the library that are in accordance with the discussion in this study. The data of the results of the study were analyzed using a descriptive method. The results showed that the Break Even Point (BEP) Analysis helps management in planning organizational profits. Some of the calculation data needed include fixed costs, variable costs, selling prices, and maximum capacity. Equation, margin contribution, and graphical methods can be used as Break Even Point (BEP) calculation methods. Break Even Point (BEP) analysis, in practice besides containing benefits but also still contains the weaknesses of MSMEs TEDO KOPI.

Keywords: UMKM, Break Even Point, Sales