

IMPLEMENTATION OF BREAK-EVEN POINT (BEP) ANALYSIS AS AN ANNUAL BUDGET PLANNING TOOL AT THE RAHMATAN LIL ALAMIN ISHAK DJUARSA FOUNDATION, BOGOR REGENCY

Didi,S.Ak.,M.Ak.,CPA^{1*}, Maria Magdalena Melani, SE.,MM², Muh Nur Afif, SE.,MM³ Mardiah⁴ Rystia⁵

¹Universitas Djuanda, didi.juniardy@yahoo.co.id, Indonesia

² Universitas Djuanda, maria.magdalena@unida.ac.id ,Indonesia

ABSTRACT

Background: Rahmatan Lil Alamin Ishak Djuarsa Foundation is a foundation that has been overseeing educational institutions since 2011, consisting of 3 institutions, namely TKIT, SDIT, and SMPIT, located at Jl. R.E. Soemantadiredja, Tanjakan Barat, Cijeruk, Palasari, Bogor Regency.

Purpose: The urgency of this research is to analyze the Break Even Point in the Framework of Annual Budget Preparation at the Rahmatan Lil Alamin Ishak Djuarsa Foundation, Bogor Regency, West Java.

Methodology: This research uses a qualitative descriptive approach with a Break Even Point analysis test. The data sources used in this research are primary data and secondary data. Data collection through interviews, observation and documentation.

Finding: The results of the study show that the Rahmatan Lil Alamin Ishak Djuarsa Foundation in preparing the School Budget Activity Plan budget has not been in accordance with the Break Even Point and only makes a list so that the budget made does not match what is expected.

Limitation: The results of the analysis show that the Break Even Point for preparing the annual budget for one year at the Rahmatan Lil Alamin Foundation shows a total cost of Rp. 2,550,081,000. So that the variable cost per student per unit is Rp. 1,306,416,000 and BEP per unit is 385.

Originality: However, after calculating the general fixed costs of Rp. 1,243,665,000, or ± 2.5 times the direct fixed costs, this school has only reached BEP with the number of students as many as 1,120 or an increase of $\pm 45\%$.

Keywords: Annual Activity Plan and Budget, Break Even Point, Preparation of Annual Budget, Realization of the Foundation's Annual Budget