

ABSTRACT

VIDYARTO NUGROHO, 1999.01.012; *break-even, margin of safety and shut-down point as a decision making tools to survive the business of PT. Murnitrada Rejeki* (under the supervisor of Ahmad Rodoni and Kris Uminarko).

The objective of this research is to determine and classify; expenses based on cost behavior into variable expenses and fixed expenses, to identify the volume of sales at break-event point, the safety margin and shut-down point of business, and to know the condition and position of company during the crisis.

The research was carried out in PT. Murnitrada Rejeki in April to May 2001 by using secondary data, including tourists visiting report, company profit & loss report and also income reports from room rental, restaurant and tour.

Descriptive-quantitative methods is used to analyze research data, and to classify expenses based on cost behavior using lowest and highest (maximum and minimum) point method and to prediction analysis using least square analysis method.

The result of research indicated that particular income cost, sales department expenses and general department expenses were classified by cost behavior into variable expenses and fixed expenses. Break-event point is over company income, margin of safety to break event is small and shut-down point is under company income. Information regarding to the volume of income at break event can be use by company to plan the expected profit.

Temporary result indicated that the company is still in continuous position due to its shut-down point still under company volume of income although the company is in loss condition.