Abstract

To ensure the survival and development in the future, every company on running the wheels of business does not want to suffer loses. This can be achieved by making the right decision which is appropriate to the company's financial state. As one of the planning tools, *break even point* analysis can be used to plan the company's operation such as determining the optimal *break even point* for a ticket price and the number of fleet that causes the operational *cost* minimum with small sum of even passenger. The purpose of this research is how to do an expenditure *cost* classification process into two types of *cost* which are *fixed cost* and *variable cost* that is appropriate to each *cost* nature so the calculation of the *break even point* can be done which can be used in a decision making process.

The writer used literature method, field method and interview method to do the research by learning from references as the base theory for the problem, live observation to the company and interview the head of the financial department. As for the calculation, the writer used the algebra rule method, because the writer think that the method can produce a more accurate calculation.

The result of the research on PT. Primajasa Perdanaraya Utama shows that in 2007 the *break even point* is 13 passangers with 20 busses, in 2008 the *break even point* is 12 passangers with 36 busses, in 2009 the *break even point* is 10 passangers with 43 busses. From the calculation result data, it is known that the increase on the total number of busses in the company is the right decision if it is seen from the *break even point* of view. After that, the advance analysis process can be done for the company's decision making, but the decision making process has to be made in respect to the company's policy because the decision making is a main process that involves all parts, including the stake holder or the directors.

To ease the company on making decision related with the increase of the financial performance in the future, this research is completed with a *break even point* calculation program that can ease the company to calculate between the income and outcome. Hopefully this research can be applied by the company and given the profit for all parts.

Key words: *Fixed cost, variable cost, cost* classifications, *break even point*