

**ANALYSIS OF PRODUCTION COSTS, BREAKEVEN POINT,
AND MARGIN OF SAFETY IN PROFIT PLANNING
(STUDY ON WARUNG MANGANLIMO PUTRI)**

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ABSTRACT

This study aims to analyze production costs, Break Even Point (BEP), and Margin of Safety (MOS) in profit planning at Warung Mangan Limo Putri to improve the financial performance of MSMEs. The method used is descriptive analysis with data collection through interviews and observations from August to October 2024. The results showed that effective production cost analysis at Warung Mangan Limo Putri is important to improve efficiency and profitability by using the full costing method showing a total production cost of IDR 65,103,417 in August, with a price per serving of IDR 6,300. The COGS for September and October were Rp 64,971,417 and Rp 66,568,917 respectively, with a price per serving of Rp 6,112 and Rp 6,753. Break Even Point (BEP) analysis recorded 200, 198, and 201 units for August to October, with fluctuating net profit of IDR 78,224,083, IDR 86,828,583, and IDR 75,545,583. Margin of Safety (MOS) was recorded at 96.79%, 97.11%, and 96.69%. A comprehensive profit planning strategy, including cost analysis, raw material management, and menu diversification, is needed to improve profitability and business sustainability.

Keywords: production cost, break even point, margin of safety, profit planning