The purpose of this study was to determine the analysis of earnings planning in the Business Tahu Tempe Baim Manna in South Bengkulu District. The analytical method used in this research is quantitative analysis using BEP analysis. From the results of the study, the BEP point in 2019 was achieved in the sales volume of 9,513 prints or Rp. 476,031,532.00 with Contribution Margin Ratio of 0.444 or 44.40%. The level of safety or margin of safety is 57.65%. The company's profit rate reaches 25.60%. Based on the 2019 BEP point, then profit planning can be prepared for 2020. If the Business Tahu Tempe Baim Manna in South Bengkulu District plans a 10% increase in profit from 2019 which is Rp 316,510,850.00, then the level of sales that must be achieved is Rp. 1,188,893,806.00 or 23,759 prints.

Keywords: Profit Planning, Business, Bengkulu, Sales.
2. Literature Review

According to Firdaus and Wasilah (2012), costs are expenses or the value of sacrifice to obtain goods or services that are useful for the future, or have benefits beyond one accounting period. Determine the product mix needed to achieve the targeted profit amount. Jumingan (2012), also explained that BEP is if after compiling an income statement for a certain period the company does not get a profit and vice versa does not suffer losses. In other words the profit is equal to zero or the loss is equal to zero. Sales revenue obtained for a certain period is equal to the total cost (total cost), which has been sacrificed so that the company does not make a profit or suffer losses. Meanwhile, according to Herman (2013), that the break-even point (BEP) is the operating condition of an entity where total revenue is equal to total costs or no profit or loss. The main benefit is an important warning for leaders in the form of units or rupiah minimum sales that must be achieved in the future.

3. Methods

This type of research is historical research. In the research based on the data and the results of BEP analysis in 2019 to compile profit planning in 2020. Data collection methods from this research are a form of document study. The analytical method used in this research is quantitative analysis, which is an analysis that carries out calculations of the problems studied using BEP analysis.

4. Results and Discussion

Planning is the initial process before carrying out business activities, without planning the business activities do not run directed and do not have definite goals. For this reason planning is important in making decisions. In profit planning, the leadership of the company will be easy in making decisions, can estimate the budget needed, knowing mistakes that might arise. It can be seen from past experience and with earnings planning that can stimulate or spur towards tighter competition through effectiveness and efficiency.

Profit planning requires aids in the form of cost-volume-profit analysis. One of the cost-volume-profit analysis techniques is BEP analysis, also known as break-even point. The break-even point is the state of a business that does not make a profit and does not suffer losses. In other words, a business is said to break even if the amount of income equals the total cost. Thus the BEP analysis is a method or technique used by a company manager to determine the volume (number) of sales and production volumes whether the company concerned does not suffer losses and also does not make a profit.

An understanding of the application of the concept of costs, volumes, and profits can be used by management as a basis for planning the composition of the level of costs, volumes, and profits can be used by management as a basis for planning the composition of the level of costs, volumes, and profits. As interconnected components, the composition must be at an optimal point.

From the calculation, the BEP in the Tahu Tempe Baim Manna Business in South Bengkulu district in 2019 was achieved at 9,513 print sales or Rp 476,031,532.00. At this point the company does not make a profit or suffer losses, and if the company wants profit, then the level of sales must be above that point. Profits obtained in 2019 amounted to Rp 287,736,850.00 obtained from the level of profit contribution or sales of Rp 1,123,200,000.00 or 22,464 tofu prints with Contribution Margin Ratio of 44.4% or 44.40%, meaning that each print contributed a profit (contribution profit per unit) of 44.40%. So that the company does not suffer losses, then the level of sales must be maintained, with a security level or margin of safety of 57.65%, meaning that the level of sales must not be below 57.65% because if below that percentage Tahu Tempe Baim Manna Business Bengkulu Regency Selatan will lose even though the level of sales is already at the BEP point. The BEP point only determines the breakeven point, meaning that even in the breakeven position the company continues to lose, in terms of time, effort and development of the company, therefore sales must be maintained at a minimum of 57.65%.

The profit rate of Tahu Tempe Baim Manna Business in South Bengkulu Regency reaches 25.60%, and to increase profits in 2020 the company can increase the desired profit percentage, but must pay attention to consumer buying interest and prices of similar products from other tofu businesses, not to increase profits can reduce sales volume because consumers turn to other tofu businesses.
From the results of research on BEP in 2019 as a basis for profit planning in the Tahu Tempe Baim Manna Business in South Bengkulu District in 2020, that based on the 2019 BEP point, profit planning in 2020 can be prepared with results as shown in table 1.

<table>
<thead>
<tr>
<th>YEAR</th>
<th>SALES</th>
<th>FIX COST (FC)</th>
<th>VARIABLE COST (VC)</th>
<th>TOTAL COST (TC) (3+4)</th>
<th>Marginal Income (2-4)</th>
<th>NET PROFIT (2-5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1,188,893,806</td>
<td>211,358,000</td>
<td>660,072,538</td>
<td>871,430,538</td>
<td>317,463,268</td>
<td>316,510,850</td>
</tr>
</tbody>
</table>

Source: Processed data (2019).

From the above table, it is known that to achieve 2020 profit planned to increase by 10% from 2019 profit or Rp 316,463,268.00 can be achieved if the company is able to sell 23,759 prints or Rp 1,188,893,806.00. If seen from the table above, profit is the difference between total sales with a total cost of Rp. 317,463,268.00 (Rp. 1,188,893,806 - Rp. 871,430,538). From these calculations that there is a planned profit difference in the amount of IDR 952,418.00 (IDR 317,463,268.00 - IDR 316,510,850.00). This difference occurs because in the calculation of BEP there is a rounding of commas to the variable cost per unit.

With BEP analysis, management can determine the optimal combination of costs, selling prices, and sales volume, so that management can identify various steps to take optimal decisions, especially in preparing profit planning, as explained by Kasmir (2010), that before producing or produce a product, both goods and services, companies usually first plan how much profit to be obtained. Determination of the amount of profit to be obtained is a top priority for most companies, in addition to other things. So that the amount of profit is easily determined, then one way companies must know in advance how the break-even point. That is, the company operates at a certain amount of production or sales, so the company does not experience losses or profits.

From the discussion of profit planning using BEP analysis as a basis in determining the level of sales that must be achieved so that planned profits can be achieved assuming all components of the BEP in the previous year remain. As explained by Adisaputra (2011), that the basic concepts or assumptions or assumptions in the BEP analysis include: 1) that the costs at various levels of activity can be estimated precisely. Thus changes in production levels can be translated into changes in the level of costs, b) the estimated costs can be separated which are variable and which are fixed costs. Break even analysis can only be calculated if a part of the cost is a fixed expense, c) the level of sales equals the level of production, meaning that what is produced is considered sold out. Thus the level of inventory of finished goods does not change, or the company does not provide finished goods stock, d) the selling price of the company's products at various levels of sales does not change, e) the efficiency of the company at various levels of activity also does not change, f) the company is considered as if only selling one kind of final product. When in reality more than one product is made, the sales mix is maintained the same.

From the results of the research and discussion above it can be explained that, if you want to increase the company's operating profit, sales revenue must be increased by lowering costs. So to get the optimal profit, sales revenue should be increased and company costs reduced. Production costs are costs that are strongly influenced by the company's activities, therefore the level of activity increases, the production costs also increase. Because production costs are costs that are directly involved in the activities of the company, then in determining the production costs can not be done separately with a series of company activities. Sales revenue activity is the main income because if the sales revenue of the product or service is not managed properly, it can directly harm the company. This can be caused by the expected sales revenue target not being achieved and income will be reduced.

5. Conclusion

From the results of the research and discussion several conclusions can be drawn. The BEP point of 2019 was achieved in sales volume of 9,513 prints or Rp. 476,031,532.00 with Contribution Margin Ratio of 0.444 or 44.40%. The level of safety or margin of safety is 57.65%. The company's profit rate reaches 25.60%. Based
on the 2019 BEP point, then profit planning can be prepared for 2020. If the Baim Manna Tofu Tempe Business in South Bengkulu Regency plans a 10% increase in profit from 2019 in the amount of Rp 316,510,850.00, then the level of sales that must be achieved is Rp. 1,188,893,806.00 or 23,759 prints, and so that the company does not lose the sales level should not be below 9,513 prints or Rp. 476,031,532.00.

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