ABSTRACT

ANALYSIS OF MARGIN OF SAFETY ITS INFLUENCE ON PROFIT PLANNING COMPANY AT PT. SIPATEX PUTRI LESTARI BANDUNG

This research do at PT. SIPATEX PUTRI LESTARI Bandung. The aim of this research is to know margin of safety, profit planning company, and how big influence of margin of safety to profit planning company.

The research method that used is descriptive methode verifikative with quantitative approach. Sample that used in this research is income statement calculating yearly report and profit budgeting yearly report along period 2005 to 2009. To know how big influence of margin of safety (X variable) to profit planning company (Y variable) used by Pearson Correlation, and to know how big of variable contribution used Coefficient Determination formula. Hypothesis test in this research used statistic test two side with $\alpha = 0,05$. This analysis result processed by used SPSS program 18.0 version for Windows.

Based on this research, known that margin of safety influence to profit planning company. Correlation between two variable is very strong and a sharp with correlation pearson result amount 0.886, whether if X variable is up then Y variable will going up to and opposite. Regression sample that used is simple linier regression. The biggest effect of X variable to Y variable with use coefficient determination calculating amount 78.5% and remains amount 21.5% influenced by other factor, like break even point, sale and cost. Hypothesis result test by use 't' test have point $t_{count} > t_{table}$, it means Ho rejected and Ha accepted showed there is significant influence between margin of safety to profit planning company at PT. SIPATEX PUTRI LESTARI Bandung.

Keyword: Cost Volume Profit, Margin Of Safety, Profit Planning Company.