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Calculation of Break-Even Point in Retail Stores

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Abstract. This study aims to evaluate the profitability, fixed costs, variable costs, and break-even points of the Polibatam Store selling clothing and accessories or merchandise. This research uses an analytical method by collecting financial data related to fixed costs, variable costs, and revenue. This research uses primary data. Meanwhile, price and sales data are relevant to the Polibatam Store. Based on the results of this study entitled Break Even Point Analysis at Polibatam Store, it can be concluded that Polibatam Store has determined the break-even point of Polibatam Store products. However, after doing the calculations, the researcher found that to break even, namely with income and expenses, Polibatam Store needs to add as many as 24 units. This research provides a comprehensive overview of the profitability, cost, and break-even analysis of the clothing and accessories sales business, as well as the time required to recover the initial business capital.

Keywords: break-even point, BEP, selling price

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Introduction

Break-even point (BEP) is a very important and useful tool for financial planning. By balancing the results of capital expenditure and revenue, Break Even Point analysis ensures that there is no profit or loss. (Tania & Batu, 2022). As a profit plan, the breakeven point (BEP) serves as the basis for calculating the revenue needed to cover all costs incurred, prevent losses, and achieve the targeted level of profit. Without profit, the business would not be profitable. In this case, if the total revenue equals the total cost, or if the contribution to profit is only enough to cover fixed costs, it indicates that the company has reached the equilibrium point, which is often referred to as the break-even point (Fauji, 2023). The purpose of the break-even point is to determine the relationship between costs, revenue, selling price, and production volume. Costs can affect the amount of revenue. The selling price can affect the level of production. If costs are lower than revenue, then it is profitable. If the selling price is more efficient, the sales volume will also increase, thus maximizing profits at the Polibatam Store (Rusmayanti, 2021). One of the most important analytical tools in business and financial management are the break-even point (BEP). BEP has several urgencies, namely, understanding that the break-even point in assessing revenue will be sufficient to cover operating costs. BEP offers important data used in strategic planning and decision-making.

Businesses can find the most profitable goods or services, pricing strategies, and production levels by using BEP, businesses can understand the cost structure, including fixed costs and variable costs, BEP helps in determining the appropriate selling price of products or services, and by understanding the time it takes to break even, businesses can make optimal investment choices.

Conducting this research facilitates management in examining variables that affect profit realization in future periods by providing data on the relationship between costs, volume, and profit. To achieve company goals, company management considers costs, production or sales quantities, and pricing in operational activities. The amount of production or sales affects the costs incurred by the business, costs also affect the selling price of the products made, and sales are affected by the selling price of the products. These three elements are interdependent and cannot be distinguished from each other. Other factors will be affected by a change in one of these elements (Holly & Niasindo, 2022).

A company's ability to generate profits depends on how well it plans its profits. In order for the company to make a profit, management must have the ability to plan and implement strategies effectively. In order for the company to achieve its goals, management must also be able to accelerate the development of the company and make the right decisions, the amount of profit generated by the company is an indicator of the company's success (Rusmayanti, 2021).

A modest business called Polibatam Store operates in a college in Batam, the name of the college being derived from Batam State Polytechnic. The business sells a wide range of goods including clothing, t-shirts, batik, merchandise, and others. Polibatam Store aims to improve the achievement of business objectives. And proper product pricing is also one of the important elements in achieving these goals. Polibatam Store will calculate BEP using several products. In sales from August to December 2023, 180 clothes and 190 accessories or merchandise were sold.

Break-even point analysis is one of the tools that can be used to select the appropriate price. But until now, Polibatam Store needs to find methods to increase contribution margins, reduce production costs, and increase sales so that it can further optimize financial performance. Polibatam Store must take into account a number of costs, the costs of BEP or break-even points such as fixed costs, variable costs, and revenue, or the Sales break-even point is reached when revenue equals total costs (fixed costs and variable costs) (Rusmayanti, 2021).

This research focuses on the Break Even Point Analysis of the Polibatam Store Business. This study aims to determine at what point in sales or activities Polibatam Store starts to make a profit by checking the Break Even Point or break-even point of Polibatam Store.

This study uses quantitative research with a survey method. This research is a development of previous research by Arfianti and Reswanda (2020), who examined brea- even point analysis as a basis for profit planning at Batik Insan Sentosa business hands. The sample of the company under study is what distinguishes this research from previous research, which uses the financial statements of the Batik Insan Sentosa company as a sample of previous research.

Therefore, researchers want to know if Polibatam Store needs to re-evaluate pricing strategies and more effective sales plans.

Literature Review

Theory of Constraint (TOC)

The theory of constraints (TOC) is a management philosophy. To improve results, constraining elements can be the focus of TOC, which is an approach to process improvement. A physical scientist Eliyahu, initially presented the Theory of Constraints (TOC) in his book entitled The Goal: A Continuous Improvement Process in 1986 by Goldratt. TOC is a management philosophy that aims to maximize production while minimizing all associated costs, including capital, indirect, and operating costs.

Constraints can be divided into two categories, according to Hansen and Mowen (2005:492), based on where they come from:

1. Internal Constraints are constraining elements that come from the nature of the business, such as restricted machine operating hours. The goal is to maximize production output while minimizing inventory and operational costs by optimizing internal constraints.
2. External constraints are limiting elements that come from outside the business, including the availability of raw material suppliers or market demand. One way to overcome external limits on the amount of goods that can be sold is to develop new markets, increase consumer demand, or create new goods.

According to Gusnadi in Purnama (2019), the theory of constraints makes the assumption that the vision of the business owner's goal is to generate profits, not to cut costs or increase efficiency, but to generate profits both now and in the future. This theory focuses on three measures, namely:

1. *Throughput* is the flow of money into the business, according to Sodikin and Aang (2012:178). Sales minus costs equals throughput, which directly correlates to the margin that the business will generate.
2. *Inventory* is the total cost that a business uses to convert raw material output.
3. *Operating Costs*, costs incurred by the business to convert inventory into output. These operational costs are incurred to maximize output while adhering to business constraints.

Break Even Point (BEP)

According to Garrison and Noreen, break-even point (BEP) is defined as the level of sales required to cover all of the company's operating costs. The volume of production or business activity at which the company neither makes a profit nor incurs a loss is known as the break-even point (Guntur & Rahmady, 2021). Meanwhile, according to Wulandari (2020), the level of sales that results in zero operating profit is known as the break-even point, which is the point where total revenue and total costs are equal.

Therefore, the relationship between the various costs and activities carried out by the company in the financial planning process to achieve the predetermined profit objectives will be based on the results of the Break Even Point analysis. Management will study the lowest amount of sales that must be achieved to avoid losses by conducting a break-even point study.

This analysis also reveals how much the anticipated sales volume can drop to prevent business losses. Management is provided with information by the BEP (Break-even Point) analysis regarding the link between costs, quantities, and profits. This makes it easier to analyze costs that have an impact on the realization of business profitability in the next period (Indah & Suriyok, 2023).

Break-even point has several cost components that need to be taken into account, such as BEP per Unit, Rupiah BEP, and Variable BEP per Unit. According to Garisson and Noreen (2015) BEP Unit is the number of product units that must be sold for total revenue to equal total costs. At this point, the company experiences neither profit nor loss. Indicates that to break even, total fixed costs must be divided by the contribution margin per unit, which is the difference between the selling price per unit and the variable cost per unit.

According to Drury (2013) Rupiah BEP is the level of sales in units of money required to break even. Contribution Margin is the proportion of contribution margin to the selling price per unit. Variable BEP incurred to produce each unit of product is referred to as Variable BEP per unit. According to Horngren (2014) defines variable cost per unit as a cost that varies proportionally with production volume. Examples include labor used directly in the production process and raw materials.

The formula used to calculate the break-even point is as follows:

$$\text{Variable Cost Unit} = \frac{\text{Variable Total Cost}}{\text{Unit Quantity}}$$

$$\text{BEP Unit} = \frac{\text{Total Fixed Cost}}{\text{Selling Price Unit - Variable Cost Unit}}$$

$$\text{BEP Rupiah} = \text{BEP Unit} \times \text{Selling Price Unit}$$

Costs

According to Simamora (2008) and Arfianti and Reswanda (2020), costs are the amount of money or the equivalent value of money used for goods or services that are expected to provide operational benefits now or in the future. Expenditures or the value of sacrifices made to obtain products and services that will benefit future generations and last longer than one accounting period can also be referred to as costs, according to Dunia et al. (2018: 47) in (Martini et al., 2023).

Costs have two types that are used in break-even point analysis, namely fixed costs and variable costs. Therefore, before conducting a Break Even Point analysis, costs must first be classified into fixed costs and variable costs. By categorizing fixed costs and variable costs in a company, calculating and analyzing the break-even point (BEP) becomes easier. The following is an explanation of fixed costs and variable costs.

a. Fixed costs

A fixed cost is a cost that remains consistent despite changes in the amount of production or cost of sales. This implies that until the volume of production or sales changes, the cost is treated as a fixed cost. That is, up to a certain capacity, the production capacity that the company has usually considers fixed costs. However, as capacity increases, fixed costs also change. Expenses that are fixed and cannot be changed regardless of how much activity is performed are known as fixed costs. (Tania & Batu, 2022). The following is a breakdown of fixed costs in Table 1 below.

Table 1
Fixed Cost

Cost	Price	Quantity
Fixed Cost		
Electricity Cost	Rp120.000	
Employee Salary	Rp1.000.000	
Promotion Cost	Rp1.000.000	
Depreciation	Rp424.000	
Total Fixed Cost		**Rp2.544.000**

Source: Polibatam Store, processed 2023

b. Variable Costs

Variable costs are costs that are consumed in one production process or whose amount is influenced by the company, but the amount depends on the amount of production (Rusmayanti, 2021). Direct labor costs, direct raw materials, small equipment, some supplies, some indirect labor, and depreciation costs are examples of variable costs (Wulandari, 2020). Costs used in one production process or affected by production volume are called variable costs. Polibatam Store incurs variable costs of Rp 23,460,000 in one production stage, see Table 2 for details (Suyudi et al., 2021).

Table 2.
Variable Cost

Variable Cost		
Raw Material Cost	Rp23.460.000	
Total Variable Cost		**Rp23.460.000**

Source: Polibatam Store, processed 2023

Selling Price

The selling price is the total cost for the company, so setting the right price for the products offered is a strategy to attract customers and generate profits for the company. The amount passed on to customers in return for covering production and non-production costs so that the company makes a profit is called the selling price (Dian et al., 2019).

For a company to continue its activities and production of goods, prices must be appropriate. Many products are affected by price changes, no matter how small. Therefore, companies must set selling prices carefully, taking into account a number of factors (Maimuna et al., 2023). Sugiri (1994) has a different view, defining selling price as the product of supply and demand. The amount paid by buyers for a

company's products as a result of its sales activities is called the selling price

The formula used to calculate the selling price is as follows:

$$\text{Selling Price Unit} = \frac{\text{Selling Cost}}{\text{Unit}}$$

Sales

The exchange of goods and services between sales and buyers through the use of persuasive approach methods is known as sales. Sales are influenced by various aspects such as product quality, company strategy, selling price, and so on.

The objectives of sales activities include achieving specific sales targets, generating profits, and driving business expansion. To meet sales targets, businesses must create techniques that facilitate sales, namely Market Orientation, Enterpreunal Orientation, and Learning Orientation (Dzakiyyah et al., 2022).

a. Market Orientation
   The term Market Orientation describes enterprise-level operations with a strategic focus on creating higher value for customers. Most effectively and efficiently creating the behaviors necessary to create high value for buyers and thus, continuously higher performance for the business is the definition of a market-oriented company.

b. Entrepreunal Orientation
   Entrepreunal Orientation is for the organization's strategic decision-making tendencies and behavioral activities. The term is often defined as innovative, proactive and risk-taking. Entrepreneurial businesses explore new goods and services and take calculated risks by taking a forward-thinking approach. In addition, Entrepreneurial Orientation characterizes a firm's propensity to innovate, experiment, develop new ideas into goods and services, and spend heavily in research and development.

c. Learning Orientation
   The ability to implement organizational change and a firm's tendency to consistently test pre-existing assumptions about its industry, business and environment are related to learning orientation. According to previous research, firms with a high learning orientation are more adept at adjusting the firm's operational capabilities during the product and service development process to meet the needs of the external environment. By observing the surrounding environment and potential prospects, these businesses can quickly address environmental issues. As a result, learning orientation improves performance and provides businesses with a long-term competitive advantage (Wales et al., 2020).

Research Methods

Research Type

This research will use a quantitative approach method. Goods connected to the Polibatam Store are the population of this study. This study uses respondents consisting of supervisors or controllers of the Polibatam Store, the finance department and the distribution department of the Polibatam Store. Purposive Sampling as a sampling technique with certain considerations, according to Sugiyono (2001) in the study (Purwanto & Watini, 2020).

The data used is ratio data, which includes financial data such as income, fixed costs, variable costs, and so on. The research location will be carried out in Batam City, especially in the Batam State Polytechnic environment, and carried out in 2024. The main object of this research is the Polibatam Store. The population for this research is the cost of sales of the Polibatam Store in 2023. Then, the samples used are variable costs, fixed costs, and selling prices of sales products at the Polibatam Store (Wulandari, 2020).

This research uses primary data. Primary data comes from original sources and is a direct and unmediated source of research information. Two types of primary data are general information and specific information from the Polibatam Store. Such as a list of Polibatam Store facilities is an example of general company information. Meanwhile, price and sales data relevant to Polibatam Store. Because the Polibatam Store supervisor provides the data, the pricing costs are classified as primary data (Rusmayanti, 2021).

Results and Discussion

Analysis Cost and Sales Profit

In August-December 2023 with a production capacity of 370 Polibatam Store products. Related production costs take into account the number of products - products for inventory within 5 months. the following production cost information.

Table 3
Clothing Sales Cost and Profit Details (in thousand rupiah)

Desc.	Qty	Unit Price (Capital)	Selling Unit Price (Up 40% of Capital)	Cost (Capital)	Sales	Selling Difference (Profit)
Shirt	30	70	98	2.100	2.940	840
Polo Shirt	30	80	112	2.400	3.360	960
Typical Bataik of KEPRI	20	150	210	3.000	4.200	1.200
T-Shirt	30	60	84	1.800	2.520	720
Long Pants(Flannel)	20	120	168	2.400	3.360	960
Slimfit Pants	20	120	168	2.400	3.360	960
Souvenir	30	80	112	2.400	3.360	960
Delivery Cost		400		400		
	180			16.900	3.100	6.600

Source: Polibatam Store, processed 2023

Table 4
Merchandise Sales Cost and Profit Details (in thousand rupiah)

Description	Qty	Unit Price (Capital)	Selling Unit Price (Up 40% of Capital)	Cost (Capital)	Sales	Selling Difference (Profit)
Necklace	20	35	49	700	980	280
Earrings	20	16	22,4	320	448	128
Bracelet	20	30	42	600	840	240
Hand Bags/ Totebags	20	40	56	800	1.120	320
Waistband	10	40	56	800	1.120	320
Notebook	30	30	42	900	1.260	360
Headscraf	20	25	35	500	700	200
Bross	20	17	23,8	340	476	136
Powder	10	50	70	500	700	200
Liptint	20	40	56	800	1.120	320
Delivery Cost	190			300		
	Total			**6.560**	**8.764**	**2.504**
Selling Difference (Profit)	**370**					**9.220**
						23.460
						32.680

Source: Polibatam Store, processed 2023

Table 3 and Table 4 explain the production costs in the form of types of clothing and accessories. Polibatam Store has a profit of Rp9,220,000 from each of the 370 products. At the cost of selling, Polibatam Store adds as much as 40% of capital costs or variable costs. Rp32,680,000 is the total amount of sales obtained from all products, of which Rp23,500,000 is from the apparel category, and Rp9,180,000 is from the accessories and cosmetics category. After deducting the capital expenditure of each product, the company can generate a gross profit of Rp9,220,000 from these sales.

Each product has a different selling point or profit margin, with some products such as Kepri batik and slim fit pants contributing more to profit than others. This variety of products ensures a steady income while distributing risk.

Table 5
Fixed Cost Analysis

Cost	Price	Quantity
Fixed Cost		
Electricity Cost	Rp120.000	
Employee Salary	Rp1.000.000	
Promotion Cost	Rp1.000.000	
Depreciation	Rp424.000	
Total Fixed Cost		**Rp2.544.000**

Source: Polibatam Store, processed 2023

Table 6
Variable Cost Analysis

Variable Cost		
Raw Material Cost	Rp23.460.000	
Total Variable Cost		**Rp23.460.000**

Source: Polibatam Store, processed 2023

Table 7.
Income Statement

Cost	Price	Quantity
Fixed Cost		
Electricity Cost	Rp120.000	
Employee Salary	Rp1.000.000	
Promotion Cost	Rp1.000.000	
Depreciation	Rp424.000	
Total Fixed Cost		**Rp2.544.000**

Variable Cost		
Raw Material Cost	Rp23.460.000	
Total Variable Cost		**Rp23.460.000**
Selling Difference (Profit)	Rp9.220.000	
Net Income		**Rp6.676.000**
Capital Costs	Rp143.229.000	
Average Selling Price per unit	Rp88.324	
Average Variable Cost per unit	Rp63.405	
Contribution Margin per unit		**Rp24.919**

Source: Polibatam Store, processed 2023

The Polibatam Store decision calculates the break-even point on Polibatam Store products with a quantity of 370 units. Profit can be found by the total selling difference in a month minus the total operating costs. Total selling difference = Rp6,600,000 + Rp2,620,000 = Rp9,220,000 per month. Meanwhile, operating costs in a month amounted to Rp2,544,000. If reduced for the cost of selling difference with operational costs, the amount is Rp6,676,000. Still, in Table 7, basically, Break Even Point is a tool that is often used to estimate the capital that has been provided and will be returned. The time period is calculated below.

$$\text{Time Period} = \frac{\text{Revenue}}{\text{Total Capital}}$$

$$\text{Time Period} = \frac{\text{Rp6.676.000}}{\text{Rp143.229.000}}$$

$$= 21{,}5 \text{ Month}$$

$$= 1 \text{ year } 8 \text{ months}$$

Time period shows that the Polibatam Store business income earned every month is Rp6,676,000 with investment capital of Rp143,229,000 so that the Polibatam Store takes about 21.5 months or about 1 year and 8 months to return the initial capital issued of Rp143,229,000. This payback period shows the efficiency of Polibatam Store in using capital to generate revenue.

$$\text{Variable Cost Unit} = \frac{\text{Rp23.460.000}}{370}$$

$$= \text{Rp } 63.405$$

The production quantity of 370 units is divided by the total variable cost of Rp23,460,000. The calculation results in a variable cost per unit of Rp63,405.

$$\text{BEP Unit} = \frac{\text{Rp2.544.000}}{\text{Rp } 88.324 - \text{Rp } 63.405}$$

$$= \frac{\text{Rp2.544.000}}{\text{Rp24.919}}$$

$$= 102 \text{ Unit}$$

Break Even Point is the point where total costs and revenues are equal, and there is no profit or loss. Divide the total fixed cost of Rp2,544,000 by the difference between the unit selling price and the variable cost per unit to get the BEP. Contribution Margin per unit of Rp24,919 is obtained by subtracting the variable cost per unit of Rp63,405 from the selling price per unit of Rp88,324.

$$\text{BEP Rupiah} = 102 \times \text{Rp88.324}$$

$$= \text{Rp9.017.128}$$

$$\text{Selling Price Unit} = \frac{\text{Rp32.680.000}}{370}$$

$$= \text{Rp88.324}$$

BEP in units multiplied by the selling price per unit equals BEP in rupiah. In Table 12, the total selling price of Rp32,680,000 is divided by 370 units produced. The calculation results in a selling price of Rp88,324 per unit. To generate net profit and pay for fixed costs, this contribution margin is essential, and the total expected units are 102. The calculation shows that the Polibatam Store needs to sell 102 units of product or more. Polibatam Store will not make a profit or loss on this amount, as the revenue of Rp9,017,128 will be enough to cover all fixed and variable costs.

Proving from the calculation, Polibatam Store generates a net profit of Rp6,676,000 when all fixed and variable costs are deducted. According to BEP, in order for Polibatam Store to pay all of its fixed and variable costs, 102 units of product must be sold. each unit sold will begin to have a positive impact on net profit thereafter

It takes about 21.5 months, or one year and 8 months, to return the initial capital of Rp143,229,000 with a net income of Rp6,676,000 every month. Polibatam Store's net profit will increase for each unit of product sold in accordance with BEP and also in

accordance with the positive contribution margin per unit of Rp24,919.

Conclusion

Based on the results of this study entitled Break Even Point Analysis at Polibatam Store. Overall, the analysis of this calculation proves that Polibatam Store is heading towards the desired level of profitability. Polibatam Store can quickly obtain revenue and return on capital through a good sales strategy and efficient cost management, especially in terms of controlling variable costs.

That if it can reach and exceed the break-even point (BEP), the Polibatam Store has the potential to generate large profits. With a payback period of about 1 year and 8 months, the business seems to have a good future. To maintain a positive contribution margin and sales above BEP and secure business sustainability, management must keep an eye on fixed costs and variable costs.

However, Polibatam Store still needs to find methods to increase contribution margins, reduce production costs, and increase sales so that it can further optimize financial performance. Improving operational effectiveness and expanding products are two strategic actions that can be taken to achieve these goals.

Polibatam Store can focus on sustainable growth and make better business decisions by having a comprehensive understanding of cost and revenue components and conducting proper BEP research.

Suggestion

Based on the examination of the calculation of the break-even point (BEP) of polibatam t-shirt products at Polibatam Store, several recommendations and improvements can be made to achieve the required profitability and financial stability:

1. Although fixed costs are relatively low, Polibatam Store needs to continue to control variable costs, especially raw material costs. Finding suppliers that offer lower prices without compromising on quality can be an effective strategy.
2. Review promotional costs to ensure their effectiveness and look for more cost-optimal promotional methods.
3. Adding product variations that have high contribution margins can increase profits at the Polibatam Store.
4. Organizing bundling promos or discounts for certain products can be a strategy to increase sales volume.

Polibatam Store can expect to increase profitability, accelerate the payback period, and achieve sustainable growth.

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