

Reviewer's Comments:

Format and referencing issues have been corrected, but content of the study is still same. It's application doesn't go further than an Excel macro/VBA automation of basic break-even point analysis.

Author's Feedback:

The principal aim is to select an optimal machine that can perform a specific job under available alternatives having same specifications but there are changes in their operational technologies (manual, semi-automatic,& automatic). Break -Even Analysis Model is the one adopted for decision making. Manual computation using calculator can solve each scenario picked. But to bring in speed for computation, Excel macro / VBA automation was used. Therefore, needless going into sophisticated programming since there is simple way of doing the simple computation involved in this research. The beauty of research is to make it simple and easy for end users to use.