

# LAMPIRAN

Lampiran 1

Biaya gaji dan tunjangan

X	Y	xy	x <sup>2</sup>
24.662	1.444.064	35.613.506.368	608.214.244
34.045	1.643.722	55.960.515.490	1.159.062.025
19.876	1.768.719	35.155.058.844	395.055.376
17.779	2.646.173	47.046.309.767	316.092.841
14.251	3.041.121	43.339.015.371	203.091.001
110.613	10.543.799	237.114.405.840	2.681.515.487

$$\begin{aligned}
 b &= \frac{\sum n(\sum XY - (\sum X)(\sum Y))}{N(\sum X^2) - (\sum x)^2} \\
 &= \frac{5(237.114.405.840 - (110.613)(10.543.799))}{5(2.681.515.487) - (110.613)^2} \\
 &= \frac{1.185.572.029.200 - 1.166.281.238.787}{13.407.577.435 - 12.235.235.769} \\
 &= \frac{19.290.790.413}{1.172.341.666} \\
 &= 16,45
 \end{aligned}$$

$$\begin{aligned}
 a &= \frac{\sum y - b(\sum x)}{n} \\
 &= \frac{10.543.799 - (16,4)(110.613)}{5} \\
 &= \frac{10.543.799 - 1.814.053,2}{5} \\
 &= 1.745.949,16
 \end{aligned}$$

$$Y = 1.745.949,16 + 16,45 x$$

Lampiran 2

Biaya perbaikan

X	Y	Xy	x <sup>2</sup>
24.662	1.861.438	45.906.783.956	608.214.244
34.045	4.220.777	143.696.352.965	1.159.062.025
19.876	1.491.791	155.734.697.648	395.055.376
17.779	1.902.793	33.829.756.747	316.092.841
14.251	1.340.531	19.103.907.281	203.091.001
110.613	10.817.330	398.271.498.597	2.681.515.487

$$\begin{aligned}
 b &= \frac{\sum n(\sum XY - (\sum X)(\sum Y))}{N(\sum X^2) - (\sum x)^2} \\
 &= \frac{5(398.271.498.597) - (110.613)(10.817.330)}{5(2.681.515.487) - (110.613)^2} \\
 &= \frac{1.991.357.492.985 - 1.196.537.323.290}{13.407.577.435 - 12.235.235.769} \\
 &= \frac{794.820.169.695}{1.172.341.666} \\
 &= 67,79
 \end{aligned}$$

$$\begin{aligned}
 a &= \frac{\sum y - b(\sum x)}{n} \\
 &= \frac{10.817.330 - (67,79)(110.613)}{5} \\
 &= \frac{10.817.330 - 7.498.455,27}{5} \\
 &= \frac{3318874,73}{5} \\
 &= 663.774,946
 \end{aligned}$$

$$Y = 663.774,946 + 67,79$$

### Lampiran 3

#### Biaya Listrik

X	Y	Xy	x <sup>2</sup>
24.662	2.714.350	66.941.299.700	608.214.244
34.045	3.945.921	134.338.880.445	1.159.062.025
19.876	2.372.742	47.160.619.992	395.055.376
17.779	3.041.121	54.068.090.259	316.092.841
14.251	3.546.527	50.541.556.277	203.091.001
110.613	15.620.661	353.050.446.673	2.681.515.487

$$\begin{aligned}
 b &= \frac{\sum \frac{n(\sum XY - (\sum X)(\sum Y))}{N(\sum X^2) - (\sum x)^2}}{=} \\
 &= \frac{5(353.050.446.673) - (110.613)(15.620.661)}{5(2.681.515.487) - (110.613)^2} \\
 &= \frac{1.765.252.233.365 - 1.727.848.175.193}{13.407.577.435 - 12.235.235.769} \\
 &= \frac{37.404.058.172}{1.172.341.666} \\
 &= 31,905
 \end{aligned}$$

$$\begin{aligned}
 a &= \frac{\sum y - b(\sum x)}{n} \\
 &= \frac{15.620.661 - (31,9)(110.613)}{5} \\
 &= \frac{15.620.661 - 3.529.154,6}{5} \\
 &= \frac{12.091.506,4}{5} \\
 &= 2.418.301,28
 \end{aligned}$$

$$Y = 2.418.301,28 + 31,905x$$

Lampiran 4

Biaya Air

X	Y	xy	x <sup>2</sup>
24.662	12.830	316.413.460	608.214.244
34.045	32.389	1.102.683.505	1.159.062.025
19.876	16.616	330.259.616	395.055.376
17.779	58.589	1.041.653.831	316.092.841
14.251	38.304	545.870.304	203.091.001
110.613	158.728	3.336.880.716	2.681.515.487

$$\begin{aligned}
 b &= \frac{\sum \frac{n(\sum XY - (\sum X)(\sum Y))}{N(\sum X^2) - (\sum x)^2}}{=} \\
 &= \frac{5(3.336.880.716) - (110.613)(158.728)}{5(2.681.515.487) - (110.613)^2} \\
 &= \frac{19.184.403.580 - 17.557.380.264}{13.407.577.435 - 12.235.235.769} \\
 &= \frac{1.627.023.316}{1.172.341.666} \\
 &= 1,387
 \end{aligned}$$

$$\begin{aligned}
 a &= \frac{\sum y - b(\sum x)}{n} \\
 &= \frac{158.728 - (1,38)(110.613)}{5} \\
 &= \frac{158.728 - 152.645,94}{5} \\
 &= \frac{6.082,06}{5} \\
 &= 1.216,412
 \end{aligned}$$

$$Y = 1.216,412 + 1,38 x$$

Lampiran 5

Biaya lain-lain

X	Y	xy	x <sup>2</sup>
24.662	31.727	782.451.274	608.214.244
34.045	916	31.185.220	1.159.062.025
19.876	240	477.0240	395.055.376
17.779	324	5.760.396	316.092.841
14.251	1.358	19.352.858	203.091.001
110.613	33.615	843.519.988	2.681.515.487

$$\begin{aligned}
 b &= \frac{\sum n(\sum XY - (\sum X)(\sum Y))}{N(\sum X^2) - (\sum x)^2} \\
 &= \frac{5(843.519.988) - (110.613)(33.615)}{5(2.681.515.487) - (110.613)^2} \\
 &= \frac{4.717.599.940 - 3.418.255.995}{13.407.577.435 - 12.235.235.769} \\
 &= \frac{1.299.343.945}{1.172.341.666} \\
 &= 1,10
 \end{aligned}$$

$$\begin{aligned}
 a &= \frac{\sum y - b(\sum x)}{n} \\
 &= \frac{33.615 - (1,10)(110.613)}{5} \\
 &= \frac{33.316 - 12.259,594}{5} \\
 &= \frac{21.056,406}{5} \\
 &= 4.211,281
 \end{aligned}$$

$$Y = 4.211,281 + 1,10 x$$

## Lampiran 6

### Hasil pemisahan biaya semi variabel

1. Biaya gaji dan tunjangan	= BT = 1.745.949,16 x 5	= 8.729.745,8
	= BV = 16,4 x 110.613	= 1.814.053,2
2. Biaya perbaikan	= BT = 663.774,946 x 5	= 3.318.874,73
	= BV = 67,79 x 110.613	= 7.498.455,27
3. Biaya listrik	= BT = 2.418.301,28 x 5	= 12.091.506,4
	= BV = 31.905 x 110.613	= 3.529.107.765
4. Biaya air	= BT = 1.216,412 x 5	= 6.082,06
	= BV = 1.38 x 110.613	= 152.645,94
5. Biaya lain-lain	= BT = 4.211,281 x 5	= 21.056,47
	= BV = 1,10 x 110,613	= 12.167,43

## Lampiran 7

### Perhitungan BEP 2009-2013

PT. Saritanam Pratama.  
Data Fix cost, Variable Cost, Sale dan Price  
Tahun 2009-2013

No	Tahun	<i>Fix Cost</i>	<i>Variable Cost</i>	<i>Sale</i>	<i>Price</i>
1.	2009	Rp 7.219.742	Rp 62.881.075	74.737.004	3.031
2.	2010	Rp8.832.845	Rp124.726.852	144.145.107	4.234
3.	2011	Rp6.192.768	Rp79.951.405	92.982.155	4.678
4.	2012	Rp8.964.414	Rp72.939.903	86.532.165	4.867
5.	2013	Rp8.616.272	Rp65.761.068	76.375.795	5.359

Sumber data: Data diolah

#### Perhitungan BEP 2009

$$\text{BEP (Rupiah)} = \frac{7.219.742}{1 - \frac{62.881.075}{74.737.004}}$$

$$= \frac{7.219.742}{1 - 0,84}$$

$$= \frac{7.219.742}{0,16}$$

$$= \text{Rp } 45.123.388$$

$$\text{BEP (Unit)} = \frac{7.219.742}{3.031 - 2.550}$$

$$= \frac{7.219.742}{481}$$

$$= 15.009 \text{ ton}$$



### Perhitungan BEP 2010

$$\begin{aligned}\text{BEP (Rupiah)} &= \frac{8.832.845}{1 - \frac{124.726.852}{144.145.107}} \\ &= \frac{8.832.845}{1 - 0,86} \\ &= \frac{8.832.845}{0,14} \\ &= \text{Rp } 63.091.750\end{aligned}$$

$$\begin{aligned}\text{BEP (Unit)} &= \frac{8.832.845}{4.234 - 3.663} \\ &= \frac{8.832.845}{571} \\ &= 15.470 \text{ ton}\end{aligned}$$

### Perhitungan BEP 2011

$$\begin{aligned}\text{BEP (Rupiah)} &= \frac{6.192.768}{1 - \frac{79.951.405}{92.982.155}} \\ &= \frac{6.192.768}{1 - 0,85} \\ &= \frac{6.192.768}{0,15} \\ &= \text{Rp } 41.285.120\end{aligned}$$

$$\begin{aligned}\text{BEP (Unit)} &= \frac{6.192.768}{4.678 - 4.023} \\ &= \frac{6.192.768}{655} \\ &= 9.455 \text{ ton}\end{aligned}$$

### Perhitungan BEP 2012

$$\begin{aligned} \text{BEP (Rupiah)} &= \frac{8.964.414}{1 - \frac{72.939.903}{86.532.165}} \\ &= \frac{8.964.414}{1 - 0,84} \\ &= \frac{8.964.414}{0,16} \\ &= \text{Rp } 56.027.588 \end{aligned}$$

$$\begin{aligned} \text{BEP (Unit)} &= \frac{8.964.414}{4.867 - 4.102} \\ &= \frac{8.964.414}{765} \\ &= 11.719 \text{ ton} \end{aligned}$$

### Perhitungan BEP 2013

$$\begin{aligned} \text{BEP (Rupiah)} &= \frac{8.616.272}{1 - \frac{65.761.068}{86.532.165}} \\ &= \frac{8.616.272}{1 - 0,76} \\ &= \frac{8.616.272}{0,24} \\ &= \text{Rp } 35.901.134 \end{aligned}$$

$$\begin{aligned} \text{BEP (Unit)} &= \frac{8.616.272}{5.359 - 4.615} \\ &= \frac{8.616.272}{744} \\ &= 11.581 \text{ ton} \end{aligned}$$

## Lampiran 8

### Pehitungan *Margin of safety* tahun 2009-2013

PT. Saritanam Pratama  
Data Penjualan Perusahaan Yang dianggarkan dan penjualan titik impas  
Tahun 2009-2013

Tahun	Penjualan yang dianggarkan	Penjualan titik impas
2009	90.875.564	Rp 43.493.767
2010	131.338.806	Rp 84.294.379
2011	181.338.750	Rp 94.820.789
2012	86.094.256	Rp 54.053.000
2013	95.401.849	Rp 46.623.166

Sumber Data: Data sekunder, diolah

#### Tahun 2009

$$\begin{aligned} \text{MOS} &= \frac{90.875.564 - 45.123.388}{90.875.564} \times 100 \% \\ &= \frac{45.752.176}{90.875.564} \times 100\% \\ &= 0,50 \times 100\% \\ &= 50 \% \end{aligned}$$

#### Tahun 2010

$$\begin{aligned} \text{MOS} &= \frac{131.338.806 - 63.091.750}{131.338.806} \times 100 \% \\ &= \frac{68.247056}{131.338.806} \times 100\% \\ &= 0,51 \times 100\% \\ &= 51 \% \end{aligned}$$

### Tahun 2011

$$\begin{aligned} \text{MOS} &= \frac{181.338.750 - 41.285.120}{181.338.750} \times 100 \% \\ &= \frac{140.053.630}{181.338.750} \times 100\% \\ &= 0,77 \times 100\% \\ &= 77 \% \end{aligned}$$

### Tahun 2012

$$\begin{aligned} \text{MOS} &= \frac{86.094.256 - 56.027.588}{86.094.256} \times 100 \% \\ &= \frac{30.066.668}{86.094.256} \times 100\% \\ &= 0,34 \times 100\% \\ &= 34 \% \end{aligned}$$

### Tahun 2013

$$\begin{aligned} \text{MOS} &= \frac{95.401.849 - 35.901.134}{95.401.849} \times 100 \% \\ &= \frac{59.500.715}{95.401.849} \times 100\% \\ &= 0,62 \times 100\% \\ &= 62 \% \end{aligned}$$

## Lampiran 9

Perhitungan margin kontribusi dan rasio margin kontribusi tahun 2009-2013

PT. Saritanam Pratama  
Data pendapatan Penjualan dan biaya variabel  
Tahun 2009-2013

No.	Tahun	Pendapatan penjualan	Biaya Variabel
1.	2009	74.737.004	Rp 62.881.075
2.	2010	144.145.107	Rp124.726.852
3.	2011	92.982.155	Rp79.951.405
4.	2012	86.532.165	Rp72.939.903
5.	2013	76.375.795	Rp65.761.068

Sumber : Data diolah

### Margin Kontribusi tahun 2009

$$\begin{aligned} \text{CM} &= 74.737.004 - 62.881.075 \\ &= 11.855.929 \end{aligned}$$

### Margin Kontribusi tahun 2010

$$\begin{aligned} \text{CM} &= 144.145.107 - 124.726.852 \\ &= 19.418.255 \end{aligned}$$

### Margin Kontribusi tahun 2011

$$\begin{aligned} \text{CM} &= 92.982.155 - 79.951.405 \\ &= 13.030.750 \end{aligned}$$

### Margin Kontribusi tahun 2012

$$\begin{aligned} \text{CM} &= 86.532.165 - 72.939.903 \\ &= 13.592.262 \end{aligned}$$

### Margin Kontribusi tahun 2013

$$\begin{aligned} \text{CM} &= 76.375.795 - 65.761.068 \\ &= 10.614.907 \end{aligned}$$

Sedangkan dalam perhitungan margin kontribusi adalah sebagai berikut:

Rasio margin kontribusi tahun 2009

$$\begin{aligned}\text{CMR} &= 1 - \frac{62.881.075}{74.737.004} \\ &= 0,16 \text{ atau } 16\%\end{aligned}$$

Rasio margin kontribusi tahun 2010

$$\begin{aligned}\text{CMR} &= 1 - \frac{124.726.852}{144.145.107} \\ &= 0,14 \text{ atau } 14\%\end{aligned}$$

Rasio margin kontribusi tahun 2011

$$\begin{aligned}\text{CMR} &= 1 - \frac{79.951.405}{92.982.155} \\ &= 0,15 \text{ atau } 15\%\end{aligned}$$

Rasio margin kontribusi tahun 2012

$$\begin{aligned}\text{CMR} &= 1 - \frac{72.939.903}{86.532.165} \\ &= 0,16 \text{ atau } 16\%\end{aligned}$$

Rasio margin kontribusi tahun 2013

$$\begin{aligned}\text{CMR} &= 1 - \frac{65.761.068}{76.375.795} \\ &= 0,14 \text{ atau } 14\%\end{aligned}$$

Lampiran 10

Perhitungan operating Leverage tahun 2009-2013

PT. Saritanam Pratama  
Data Margin kontribusi dan laba bersih  
Tahun 2009-2013

No.	Tahun	Margin Kontribusi	Laba bersih
1.	2009	11.855.929	Rp 6.027.427
2.	2010	19.418.255	Rp 9.626.326
3.	2011	13.030.750	Rp 2.912.159
4.	2012	13.592.262	Rp 4.082.052
5.	2013	10.614.907	Rp 3.319.962

Perhitungan operating Leverage tahun 2009-2013

Tingkat operating leverage tahun 2009 dihitung sebagai berikut:

$$\begin{aligned}\text{Tingkat operating leverage} &= \frac{11.855.929}{6.027.427} \\ &= 1,96\%\end{aligned}$$

Hasil perhitungan *operating leverage* tersebut dapat diinterpretasikan bahwa terdapat 1,96% perubahan laba untuk setiap 1 % perubahan penjualan.

Tingkat operating leverage tahun 2010 dihitung sebagai berikut:

$$\begin{aligned}\text{Tingkat operating leverage} &= \frac{19.418.255}{9.626.326} \\ &= 2,01\%\end{aligned}$$

Hasil perhitungan *operating leverage* tersebut dapat diinterpretasikan bahwa terdapat 2,01% perubahan laba untuk setiap 1 % perubahan penjualan.

Tingkat *operating leverage* tahun 2011 dihitung sebagai berikut:

$$\begin{aligned}\text{Tingkat } \textit{operating leverage} &= \frac{13.030.750}{2.912.159} \\ &= 4,47\%\end{aligned}$$

Hasil perhitungan *operating leverage* tersebut dapat diinterpretasikan bahwa terdapat 4,47% perubahan laba untuk setiap 1 % perubahan penjualan.

Tingkat *operating leverage* tahun 2012 dihitung sebagai berikut:

$$\begin{aligned}\text{Tingkat } \textit{operating leverage} &= \frac{13.592.262}{4.082.052} \\ &= 3,32\%\end{aligned}$$

Hasil perhitungan *operating leverage* tersebut dapat diinterpretasikan bahwa terdapat 3,32% perubahan laba untuk setiap 1 % perubahan penjualan.

Tingkat *operating leverage* tahun 2013 dihitung sebagai berikut:

$$\begin{aligned}\text{Tingkat } \textit{operating leverage} &= \frac{10.614.907}{3.319.962} \\ &= 3,19\%\end{aligned}$$

Hasil perhitungan *operating leverage* tersebut dapat diinterpretasikan bahwa terdapat 3,19% perubahan laba untuk setiap 1 % perubahan penjualan.



Lampiran 11

Actual Laporan Laba-Rugi Periode tahun 2008-2013							
Rupiah '000	OUM	2008	2009	2010	2011	2012	2013
Penjualan	Rp	85,092,188	74,737,004	144,145,107	92,982,155	86,532,165	76,375,795
	MT	24,098	24,662	34,045	19,876	17,779	14,251
	Rp/Kg	3,351	3,031	4,234	4,678	4,867	5,359
Beban pengiriman & pemuatan	Rp	(1,566,395)	(1,455,030)	(2,042,680)	(1,272,094)	(1,315,673)	(1,125,800)
	Rp/Kg	65	59	60	64	74	79
Penjualan bersih	Rp	<b>83,525,793</b>	<b>73,281,974</b>	<b>142,102,428</b>	<b>91,710,060</b>	<b>85,216,492</b>	<b>75,249,995</b>
	Rp/Kg	3,466	2,972	4,174	4,416	4,793	5,28
HPPenj							
HPProd							
Biaya BB	MT	108,916	104,507	150,412	92,252	76,848	61,675
	Rp/Kg	580	543	761	809	866	980
	Rp	63,197,237	56,766,819	114,443,789	74,631,506	66,514,782	60,452,771
Biaya Variabel							
Beban biaya listrik	Rp	3,324,320	2,714,350	3,945,921	2,372,742	3,041,121	3,546,527
Beban biaya air	Rp	24,701	12,83	32,389	16,616	58,589	38,304
Beban biaya bahan bakar	Rp	1,612,615	1,562,472	2,626,088	1,378,593	1,231,752	1,008,455
Beban biaya kemasan	Rp	817,447	847,174	1,099,155	656,785	842,797	660,502
Biaya tenaga kerja	Rp	1,026,776	918,583	1,388,974	792,436	835,63	925,779

Total biaya variabel	Rp	70,003,096	62,822,498	123,536,316	79,848,677	72,524,671	66,632,339
Biaya Overhead							
Bayar gaji & tunjangan	Rp	1,301,000	1,444,064	1,643,722	1,768,719	2,646,173	2,995,150
Biaya Operasional Kantor	Rp	60,98	67,446	290,94	54,804	467,485	396,29
Biaya perjalanan Dinas	Rp	45,3	43,51	20,168	60,608	119,705	58,8
Biaya Asuransi	Rp	122,701	108,69	107,569	106,706	58,818	273,718
Biaya perbaikan	Rp	2,543,000	1,861,438	4,220,777	1,491,791	1,902,793	1,340,531
Beban penyusutan	Rp	2,146,248	947,86	1,342,737	1,453,749	2,229,509	1,328,076
Biaya pengolahan limbah	Rp	323,4	28,225	353,872	86,784	514,689	225,279
Biaya lain-lain	Rp	5,425	31,727	916	240	324	1,358
Total biaya Overhead	Rp	6,548,054	4,532,960	7,980,701	5,023,401	7,939,496	6,619,202
Total HPPProd	Rp	76,551,150	67,355,458	131,517,017	84,872,078	80,464,167	73,251,541
Hasil Produksi	MT	24,203,45	24,882,55	34,577,40	19,372,60	17,715,10	14,779,45
	Rp/Kg	3,163	2,707	3,804	4,381	4,542	4,956
HPPenj							
Persediaan awal	Rp	533,05	383,883	442,811	2,619,190	786,508	534,62
	MT	164	121	163	690	180	118
Persediaan akhir	Rp	-383,883	-442,811	(2,619,190)	-786,508	-534,62	(3,074,341)
	MT	-121	-163	-690	-180	-118	-621
selisih qty penj	MT	-148	-179	-7	-5	2	-26
HPPenj	Rp	76,700,317	67,296,530	129,340,638	86,704,760	80,716,055	70,711,821
	MT	24,098	24,662	34,045	19,876	17,779	14,251
	Rp/Kg	3,183	2,729	3,799	4,362	4,54	4,962
Laba/rugi operasional	Rp	6,825,475	5,985,445	12,761,790	5,005,301	4,500,436	4,538,175
Beban biaya administrasi							

Biaya gaji dan tunjangan	Rp	1,349,880	1,323,337	1,574,103	1,687,766	2,042,465	1,564,366
Biaya operasional Kantor	Rp	416,265	423,429	794,279	773,203	543,13	512,682
Biaya perjalanan dinas	Rp	107,33	104,533	126,363	127,517	95,108	47,446
Biaya asuransi	Rp	53,82	45,399	46,655	142,537	18,996	35,987
Biaya perbaikan	Rp	67,305	55,084	177,428	500,759	156,629	66,275
Beban penyusutan	Rp	321,037	234,285	328,326	837,008	880,576	780,576
Baeban lain-lain	Rp	1,572	995	1,035	2,898	253	900
Total Biaya administrasi	Rp	2,317,209	2,187,062	3,048,188	4,071,687	3,737,157	3,008,232
Pend/ beban lain-lain							
Pendapatan penjualan ongkok	Rp	4,228,278	4,564,215	4,639,540	3,204,826	4,253,566	3,122,340
Pend/(beban) bunga	Rp	-615,718	-385,791	-964,846	30,858	-115,531	8,377
Pend/(beban) penj asset	Rp	(1,536,880)	108,437	118,205	-526,892	424,023	
Pend/(beban) penj barang bekas	Rp	191,281	443,223	109,25	435,68	424,023	
Lain-lain	Rp						
Total pend/(beban)lain-lain	Rp	2,226,961	4,730,084	3,956,149	3,144,471	4,986,081	3,130,717
Laba/rugi sebelum pajak	Rp	6,775,068	8,528,466	13,669,751	4,078,084	5,749,360	4,660,660
Beban pajak	Rp	(1,975,068)	(2,501,040)	(4,043,425)	(1,165,925)	(1,667,309)	(1,340,698)
Laba/Rugi setelah pajak	Rp	4,800,159	6,027,427	9,626,326	2,912,159	4,082,052	3,319,962

Lampiran 12

Budget Laporan Laba-Rugi Periode tahun 2008-2013							
	OUM	2008	2009	2010	2011	2012	2013
Penjualan	Rp	88,818,493	90,875,564	131,338,806	181,338,806	86,094,256	95,401,849
	MT	28,763	31,606	32,9	40,048	17,944	19,832
	Rp/Kg	3,088	2,875	3,992	4,528	4,798	4,811
Beban pengiriman & pemuatan	Rp	(1,524,442)	(1,864,764)	(2,039,792)	(2,603,088)	(1,417,559)	(1,884,016)
	Rp/Kg	53	59	62	65	79	95
Penjualan bersih	Rp	<b>87,294,051</b>	<b>89,010,800</b>	<b>129,299,014</b>	<b>178,735,663</b>	<b>84,676,698</b>	<b>93,517,834</b>
	Rp/Kg	3,035	2,816	3,93	4,463	4,719	4,716
HPPenj							
HPProd							
Biaya BB	MT	116,733	110,539	135,757	172,152	80,85	89,789
	Rp/Kg	541	591	787	809	528	832
	Rp	63,197,237	65,323,247	106,859,519	139,316,531	66,981,604	74,672,409
Biaya Variabel							
Beban biaya listrik	Rp	2,993,196	3,627,513	4,147,578	5,897,814	3,767,799	3,310,370
Beban biaya air	Rp	42,73	40,983	43,627	56,172	33,666	76,927
Beban biaya bahan bakar	Rp	1,741,302	2,094,700	2,034,266	3,425,832	1,546,247	1,500,880
Beban biaya kemasan	Rp	956,41	1,135,876	1,270,694	1,287,121	708,196	902,039

Biaya tenaga kerja	Rp	1,179,126	1,503,564	1,250,261	1,519,395	1,095,146	1,970,579
Total biaya variabel	Rp	70,110,001	73,725,882	115,605,944	151,502,864	74,132,658	82,433,204
Biaya Overhead							
Bayar gaji & tunjangan	Rp	1,483,278	1,745,334	1,959,738	2,009,509	2,180,983	2,444,066
Biaya Operasional Kantor	Rp	64,11	75,335	277,971	612,867	340,701	598,724
Biaya perjalanan Dinas	Rp	57,045	60,385	112,76	80,45	95,546	154,235
Biaya Asuransi	Rp	74,251	125,6	98,092	113,4	4,805	137,138
Biaya perbaikan	Rp	1,573,213	1,569,772	2,580,047	3,888,701	3,278,082	2,986,725
Beban penyusutan	Rp	2,184,606	916,127	1,356,796	2,483,294	1,859,015	2,229,043
Biaya pengolahan limbah	Rp	190,383	197,749	199,2	136,369	172,418	183,694
Biaya lain-lain	Rp						
Total biaya Overhead	Rp	5,626,886	4,690,303	6,584,604	9,324,590	7,931,550	8,733,625
Total HPProd	Rp	75,736,888	78,416,185	122,190,548	160,827,454	82,064,208	91,166,829
Hasil Produksi	MT	28,920,40	31,672,55	32,937,60	40,077,60	17,968,40	19,931,40
	Rp/Kg	2,619	2,476	3,71	4,013	4,567	4,574
HPPenj							
Persediaan awal	Rp						
	MT						
Persediaan akhir	Rp						
	MT						
selisih qty penj	MT	-157	-66	-38	-30	-25	-100
HPPenj	Rp	75,736,888	78,416,185	122,190,548	160,827,454	82,064,208	91,166,829
	MT	28,763	31,606	32,9	40,048	17,944	19,832
	Rp/Kg	2,633	2,481	3,714	4,016	4,573	4,597
Laba/rugi operasional	Rp	11,557,164	10,594,615	7,108,465	17,908,208	2,612,490	2,351,004

Beban biaya administrasi							
Biaya gaji dan tunjangan	Rp	1,322,811	1,607,061	1,688,643	2,118,716	2,308,971	2,518,733
Biaya operasional Kantor	Rp	462,942	782,596	654,381	601,981	768,925	796,282
Biaya perjalanan dinas	Rp	105,909	169,035	177,382	115,54	104,576	165,489
Biaya asuransi	Rp	53,82	72,836	41,415	38,428	40,926	65,236
Biaya perbaikan	Rp	60,305	621,598	269,612	153,636	752,364	643,268
Beban penyusutan	Rp	321,037	314,444	448,681	413,562	426,532	429,365
Baeban lain-lain	Rp						
Total Biaya administrasi	Rp	2,326,824	3,567,570	3,280,114	3,441,863	4,402,294	4,618,373
Pend/ beban lain-lain							
Pendapatan penjualan ongkok	Rp	2,229,150	5,614,140	5,919,114	6,262,224	3,192,373	4,231,234
Pend/(beban) bunga	Rp	-137,04	-213,361	-221,852	-572,136	-155,531	-246,957
Pend/(beban penj asset	Rp						
Pend/(beban) penj barang bekas	Rp						
Lain-lain	Rp						
Total pend/(beban)lain-lain	Rp	2,162,110	5,400,779	5,697,262	5,690,088	3,076,842	3,984,277
Laba/rugi sebelum pajak	Rp	11,392,450	12,427,824	9,525,614	20,156,433	1,287,038	1,716,908
Beban pajak	Rp	(3,360,235)	(3,670,847)	(2,476,660)	(5,218,501)	-336,239	-488,508
Laba/Rugi setelah pajak	Rp	8,032,215	8,756,977	7,048,954	14,937,933	950,799	1,268,400



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**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : TUTIK LESTARININGTYAS
2. NIM : 11440314
3. Jurusan : Akuntansi
4. Program Studi : Akuntansi S-1
5. Alamat : Sedarat, Balong, Ponorogo
6. Judul Skripsi : Pendekatan Perhitungan Cost, Volume and Profit Analysis Dalam Perencanaan Laba Pada PT. Saritanam Pratama
7. Masa Pembimbingan : September 2014 s/d Agustus 2015
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
02/10/2014	Pilih Proposal	[Signature]
08/10/2014	Revisi Proposal	[Signature]
15/10/2014	Pilih Proposal	[Signature]
30/10/2014	ACC Proposal	[Signature]
	Revisi Proposal	[Signature]
	Revisi Proposal	[Signature]
	ACC proposal	[Signature]
23/12/2014	Revisi Bab I, II, III	[Signature]
22/01/2015	Revisi Bab II, III	[Signature]
09/01/2015	Revisi Bab II, III	[Signature]
10/01/2015	ACC Bab I, II, III	[Signature]
29/01/2015	Revisi Bab IV, V	[Signature]
05/02/2015	Revisi Bab IV, V	[Signature]
19/03/2015	ACC Bab IV, V	[Signature]
	Revisi Bab 1, 2, 3	[Signature]
	ACC Bab 1, 2, 3	[Signature]
	Revisi Bab 4 & 5	[Signature]

