

LAMPIRAN

Lampiran 1 : Tampilan Laporan (Kartu) Persediaan

Monic Bakery
Laporan Persediaan Bahan
per tanggal : 08 Jul 2010

| No | Kode Barang | Nama Barang | Satuan | Saldo Awal | | Mutasi | | | | Saldo Akhir | |
|-------|-------------|---------------|----------|------------|-----------------|--------|---------------|-------------|-----------------|-------------|-----------------|
| | | | | | | Masuk | | Keluar | | | |
| | | | | Unit | Rp | Unit | Rp | Unit | Rp | Unit | Rp |
| 1 | BAH0000001 | Tepung Terigu | kilogram | 50 | Rp 600,000.00 | 0 | Rp - | 15.37 | Rp 184,440.00 | 34.63 | Rp 415,560.00 |
| 2 | BAH0000002 | Telur | kilogram | 20 | Rp 420,000.00 | 15 | Rp 300,000.00 | 14.4 | Rp 302,400.00 | 20.6 | Rp 417,600.00 |
| 3 | BAH0000003 | Margarin | kilogram | 30 | Rp 720,000.00 | 0 | Rp - | 8.4 | Rp 201,600.00 | 21.6 | Rp 518,400.00 |
| 4 | BAH0000004 | Gula | kilogram | 15 | Rp 150,000.00 | 15 | Rp 165,000.00 | 7.36 | Rp 73,600.00 | 22.64 | Rp 241,400.00 |
| 5 | LAI0000001 | Sosis | bungkus | 10 | Rp 110,000.00 | 0 | Rp - | 0 | Rp - | 10 | Rp 110,000.00 |
| 6 | PEN0000001 | Baking Soda | bungkus | 0 | Rp - | 20 | Rp 70,000.00 | 0 | Rp - | 20 | Rp 70,000.00 |
| 7 | PEN0000002 | Susu Kental | liter | 5 | Rp 325,000.00 | 0 | Rp - | 0.84 | Rp 54,600.00 | 4.16 | Rp 270,400.00 |
| 8 | RAS0000001 | Mesies Ceres | bungkus | 20 | Rp 280,000.00 | 0 | Rp - | 5.25 | Rp 73,500.00 | 14.75 | Rp 206,500.00 |
| 9 | RAS0000002 | Coklat Bubuk | dos | 10 | Rp 65,000.00 | 40 | Rp 280,000.00 | 37.33333333 | Rp 256,333.33 | 12.66666667 | Rp 88,666.67 |
| Total | | | | 160 | Rp 2,670,000.00 | 90 | Rp 815,000.00 | 88.95333333 | Rp 1,146,473.33 | 161.0466667 | Rp 2,338,526.67 |

Monic Bakery
Laporan Persediaan Roti
per tanggal : 08 Jul 2010

| No | Kode Barang | Nama Barang | Satuan | Saldo Awal | | Mutasi | | | | Saldo Akhir | |
|-------|-------------|----------------|---------|------------|-----|--------|-----------------|--------|---------------|-------------|-----------------|
| | | | | | | Masuk | | Keluar | | | |
| | | | | Unit | Rp | Unit | Rp | Unit | Rp | Unit | Rp |
| 1 | KUE0000001 | Kue Selai | bungkus | 0 | Rp- | 180 | Rp 537,606.75 | 45 | Rp 137,766.25 | 135 | Rp 399,840.50 |
| 2 | KUE0000002 | Kue Muffin | biji | 0 | Rp- | 150 | Rp 435,427.55 | 55 | Rp 162,122.74 | 95 | Rp 273,304.80 |
| 3 | ROT0000001 | Martabak Manis | biji | 0 | Rp- | 210 | Rp 448,996.47 | 40 | Rp 87,573.94 | 170 | Rp 361,422.53 |
| 4 | ROT0000002 | Cake Coklat | biji | 0 | Rp- | 140 | Rp 424,651.03 | 10 | Rp 31,922.13 | 130 | Rp 392,728.90 |
| Total | | | | 0 | Rp- | 680 | Rp 1,846,681.79 | 150 | Rp 419,385.06 | 530 | Rp 1,427,296.73 |

Lampiran 2 : Tampilan Laporan (Kartu) Hutang

Monic Bakery
Laporan Hutang
per tanggal : 08 Jul 2010

| No | Kode Supplier | Nama Supplier | Total Hutang | Bayar | Sisa Hutang |
|-------|---------------|-----------------|-----------------|---------------|---------------|
| 1 | SPL0000001 | TOKO INDRA SARI | Rp 450,000.00 | Rp - | Rp 450,000.00 |
| 2 | SPL0000004 | ANTHONY GRUP | Rp 675,000.00 | Rp 175,000.00 | Rp 500,000.00 |
| Total | | | Rp 1,125,000.00 | Rp 175,000.00 | Rp 950,000.00 |

Lampiran 3 : Tampilan Laporan Rekap Transaksi

Monic Bakery
Laporan Rinci Pembelian
periode 1 Jun 2010 - 30 Jun 2010

| No | Tanggal | No. Nota | Supplier | Nama Barang | Jumlah | Harga | Diskon(%) | Total |
|-------|-------------|------------|------------------|--------------|--------|--------------|-----------|---------------|
| 1 | 29 Jun 2010 | 1006290001 | ANTHONY GRUP | Coklat Bubuk | 10 | Rp 7,000.00 | 0.00% | Rp 70,000.00 |
| | | | | Baking Soda | 20 | Rp 3,500.00 | 0.00% | Rp 70,000.00 |
| 2 | 30 Jun 2010 | 1006300001 | PASAR PETERONGAN | Coklat Bubuk | 30 | Rp 7,000.00 | 0.00% | Rp 210,000.00 |
| | | | | Gula | 15 | Rp 11,000.00 | 0.00% | Rp 165,000.00 |
| | | | | Telur | 15 | Rp 20,000.00 | 0.00% | Rp 300,000.00 |
| Total | | | | | | | | Rp 815,000.00 |

Monic Bakery
Laporan Rinci Penjualan
periode 1 Jan 2010 - 31 Des 2010

| No | Tanggal | Outlet | No. Nota | Nama Barang | Jumlah | Harga | Total |
|-------|-------------|--------------|------------|----------------|--------|-------------|---------------|
| 1 | 28 Jun 2010 | KANTOR PUSAT | 1006280001 | Cake Coklat | 10 | Rp 5,000.00 | Rp 50,000.00 |
| | | | | Martabak Manis | 10 | Rp 3,500.00 | Rp 35,000.00 |
| | | | | Kue Muffin | 15 | Rp 4,500.00 | Rp 67,500.00 |
| | | | | Kue Selai | 20 | Rp 4,500.00 | Rp 90,000.00 |
| 2 | 28 Jun 2010 | CABANG BM | 1006280002 | Kue Muffin | 5 | Rp 4,500.00 | Rp 22,500.00 |
| | | | | Kue Selai | 5 | Rp 4,500.00 | Rp 22,500.00 |
| 3 | 29 Jun 2010 | KANTOR PUSAT | 1006290001 | Martabak Manis | 20 | Rp 3,500.00 | Rp 70,000.00 |
| | | | | Kue Muffin | 25 | Rp 4,500.00 | Rp 112,500.00 |
| | | | | Kue Selai | 20 | Rp 4,500.00 | Rp 90,000.00 |
| 4 | 29 Jun 2010 | CABANG BM | 1006290002 | Martabak Manis | 10 | Rp 3,500.00 | Rp 35,000.00 |
| | | | | Kue Muffin | 10 | Rp 4,500.00 | Rp 45,000.00 |
| Total | | | | | | | Rp 640,000.00 |

Monic Bakery
Laporan Rinci Pembayaran Hutang
periode 1 Jul 2010 - 31 Jul 2010

| No | Tanggal | No. BKK | Supplier | No. Nota | Jumlah |
|-------|-------------|------------|--------------|------------|---------------|
| 1 | 01 Jul 2010 | 1007010001 | ANTHONY GRUP | 1006290001 | Rp 40,000.00 |
| | | | | Saldo Awal | Rp 135,000.00 |
| Total | | | | | Rp 175,000.00 |

Lampiran 4 : Tampilan Laporan Biaya Produksi

Monic Bakery
Rincian Biaya Produksi
per tanggal : 28 Jun 2010

| | |
|-----------------------------------|-----------------------------|
| Total Biaya Bahan Baku | Rp 128,080.59 |
| Total Biaya Tenaga Kerja Langsung | Rp 43,846.15 |
| Total Biaya Overhead Pabrik | <u>Rp 134,328.36</u> |
| TOTAL BIAYA PRODUKSI | <u>Rp 306,255.11</u> |

| | | | | | |
|------------------|---------------|-------------|--|-----------------|------------|
| Kode Roti | KUE0000001 | | | | |
| Nama Roti | Kue Selai | | | | |
| Harga Jual | Rp 4,500.00 | | | Jumlah Produksi | 50 bungkus |
| Pembebanan Biaya | | | | | |
| | Jumlah | Biaya/unit | | | |
| BBB | Rp 66,601.91 | Rp 1,332.04 | | | |
| BTKL | Rp 21,923.08 | Rp 438.46 | | | |
| BOP | Rp 67,164.18 | Rp 1,343.28 | | | |
| Total | Rp 155,689.17 | Rp 3,113.78 | | | |

| | | | | | |
|------------------|---------------|-------------|--|-----------------|---------|
| Kode Roti | KUE0000002 | | | | |
| Nama Roti | Kue Muffin | | | | |
| Harga Jual | Rp 4,500.00 | | | Jumlah Produksi | 50 biji |
| Pembebanan Biaya | | | | | |
| | Jumlah | Biaya/unit | | | |
| BBB | Rp 61,478.69 | Rp 1,229.57 | | | |
| BTKL | Rp 21,923.08 | Rp 438.46 | | | |
| BOP | Rp 67,164.18 | Rp 1,343.28 | | | |
| Total | Rp 150,565.94 | Rp 3,011.32 | | | |

Lampiran 5 : Tampilan Laporan Harga Pokok Produksi

Monic Bakery
Laporan Harga Pokok Produksi
periode 1 Jan 2010 - 31 Des 2010

| | | | |
|---|----|---------------------------|-----------------------------|
| Persediaan Roti Awal | | Rp | - |
| Persediaan Dalam Proses Awal | | Rp | - |
| Persediaan Bahan Baku Awal | Rp | 1,890,000.00 | |
| Pembelian Bahan Baku Bersih | Rp | 465,000.00 | |
| Persediaan Bahan Baku Akhir | Rp | <u>(1,592,960.00)</u> | |
| Biaya Bahan Baku | Rp | 762,040.00 | |
| Biaya Tenaga kerja | Rp | 213,000.00 | |
| Biaya Overhead Pabrik Dibebankan | Rp | <u>871,641.79</u> | |
| BIAYA PRODUKSI | Rp | <u>1,846,681.79</u> | |
| Persediaan Dalam Proses Akhir | Rp | - | |
| HARGA POKOK PRODUKSI | | | Rp <u>1,846,681.79</u> |
| Persediaan Roti Akhir | | | Rp <u>(1,427,296.73)</u> |
| HARGA POKOK PENJUALAN | | | Rp <u><u>419,385.06</u></u> |
| <hr/> | | | |
| BIAYA OVERHEAD PABRIK SESUNGGUHNYA | | | |
| Beban Listrik | Rp | 100,000.00 | |
| Beban Pemakaian Perlengkapan | Rp | 300,000.00 | |
| Biaya Bahan Penolong | Rp | <u>384,433.33</u> | |
| Total | Rp | 784,433.33 | |
| BIAYA OVERHEAD PABRIK DIBEBANKAN | Rp | <u>871,641.79</u> | |
| SELISIH BIAYA OVERHEAD PABRIK | Rp | <u><u>(87,208.46)</u></u> | |

Lampiran 6 : Tampilan Laporan Jurnal

Monic Bakery
Transaksi Jurnal
periode 1 Jan 2010 - 31 Des 2010

| Kode | Tanggal | Keterangan | Debit | Kredit |
|--------------|-------------|-----------------------|------------------------|------------------------|
| MU1006280001 | 28 Jun 2010 | BOP sesungguhnya | Rp 40,766.67 | |
| | | Roti Dalam Proses | Rp 161,040.00 | |
| | | Persediaan Bahan | | Rp 201,806.67 |
| MU1006280002 | 28 Jun 2010 | Persediaan Roti | Rp 392,666.87 | |
| | | Roti Dalam Proses | Rp 174,626.87 | |
| | | BOP dibebankan | | Rp 174,626.87 |
| | | Roti Dalam Proses | | Rp 392,666.87 |
| PJ1006280001 | 28 Jun 2010 | Harga Pokok Penjualan | Rp 161,935.08 | |
| | | Kas | Rp 242,500.00 | |
| | | Penjualan | | Rp 242,500.00 |
| | | Persediaan Roti | | Rp 161,935.08 |
| PJ1006280002 | 28 Jun 2010 | Harga Pokok Penjualan | Rp 30,625.51 | |
| | | Kas | Rp 45,000.00 | |
| | | Penjualan | | Rp 45,000.00 |
| | | Persediaan Roti | | Rp 30,625.51 |
| PR1006280001 | 28 Jun 2010 | Beban Gaji dan Upah | Rp 35,000.00 | |
| | | Roti Dalam Proses | Rp 57,000.00 | |
| | | Hutang Gaji dan Upah | | Rp 92,000.00 |
| | | Total | Rp 1,341,160.99 | Rp 1,341,160.99 |

Lampiran 7 : Tampilan Laporan Laba Rugi

Monic Bakery
Laporan Laba Rugi
periode 1 Jan 2010 - 31 Des 2010

| | | |
|--|-----------------|-----------------|
| PENDAPATAN | | |
| Penjualan | Rp 1,050,000.00 | |
| Pot. Penjualan | Rp - | |
| Penjualan Bersih | | Rp 1,050,000.00 |
| HARGA POKOK PENJUALAN | | |
| Harga Pokok Penjualan | Rp 419,385.06 | |
| Selisih BOP | Rp (87,208.46) | |
| Harga Pokok Penjualan disesuaikan | | Rp (332,176.60) |
| LABA KOTOR | | Rp 717,823.40 |
| BEBAN OPERASIONAL | | |
| Beban Pemasaran | | |
| Beban Iklan | Rp 150,000.00 | |
| Beban Gaji Pegawai Toko | Rp 100,000.00 | |
| Total Beban Pemasaran | Rp 250,000.00 | |
| Beban Umum dan Administrasi | | |
| Beban Gaji Karyawan | Rp 450,000.00 | |
| Beban Pemakaian Perlengkapan | Rp 75,000.00 | |
| Total Beban Umum dan Administrasi | Rp 475,000.00 | |
| Total Beban Operasional | | Rp (725,000.00) |
| RUGI BERSIH SEBELUM PENDAPATAN DAN BEBAN LAIN | | Rp (7,176.60) |

Lampiran 8 : Tampilan Laporan Neraca

Monic Bakery
Neraca
per tanggal : 08 Jul 2010

ASSET

| | | | |
|---------------------------------------|----|------------------|----------------------------|
| Asset Lancar | | | |
| Kas | Rp | 1,540,000.00 | |
| Persediaan Bahan | Rp | 2,338,526.67 | |
| Persediaan Roti | Rp | 1,427,296.73 | |
| Roti Dalam Proses | Rp | (0.00) | |
| Perlengkapan Produksi | Rp | 1,200,000.00 | |
| Total | | | Rp 6,505,823.40 |
| Investasi | | | |
| Total | | | Rp - |
| Asset Tetap | | | |
| Tanah | Rp | 1,000,000,000.00 | |
| Bangunan (neto) | Rp | 150,000,000.00 | |
| Mesin Mixing (neto) | Rp | 5,000,000.00 | |
| Peralatan Toko (neto) | Rp | 6,000,000.00 | |
| Total | | | Rp 1,161,000,000.00 |
| Asset Lain-Lain | | | |
| Total | | | Rp - |
| TOTAL ASSET | | | Rp 1,167,505,823.40 |
| <u>KEWAJIBAN DAN MODAL</u> | | | |
| Kewajiban Jangka Pendek | | | |
| Hutang Dagang | Rp | 950,000.00 | |
| Hutang Gaji dan Upah | Rp | 318,000.00 | |
| Total | | | Rp 1,268,000.00 |
| Kewajiban Jangka Panjang | | | |
| Total | | | Rp - |
| TOTAL KEWAJIBAN | | | Rp 1,268,000.00 |
| MODAL MONIC | | | Rp 1,166,237,823.40 |
| TOTAL KEWAJIBAN DAN MODAL | | | Rp 1,167,505,823.40 |

Catatan : Seluruh **Aset Tetap** disajikan menurut **Nilai Bukunya** dengan metode penyusutan **Garis Lurus**