

L A M P I R A N



LAMPIRAN A

UJI VARIBILITAS BIAYA KELAS I

1. Biaya Umum

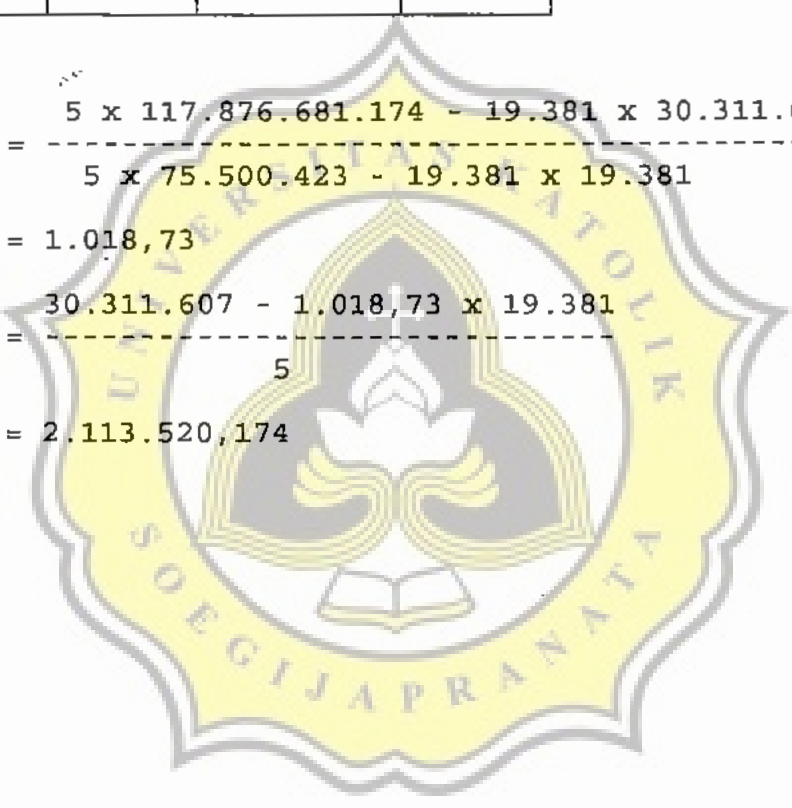
Tahun	x	y	xy	x <sup>2</sup>
1992	3.531	5.626.949	19.868.756.919	12.467.961
1993	3.591	5.675.062	20.379.147.642	12.895.281
1994	3.930	6.041.400	23.742.702.000	15.444.900
1995	4.109	6.424.437	26.398.011.633	16.883.881
1996	4.220	6.513.759	27.488.062.980	17.808.400
Jumlah	19.381	30.311.607	117.876.681.174	75.500.423

$$b = \frac{5 \times 117.876.681.174 - 19.381 \times 30.311.607}{5 \times 75.500.423 - 19.381 \times 19.381}$$

$$b = 1.018,73$$

$$a = \frac{30.311.607 - 1.018,73 \times 19.381}{5}$$

$$a = 2.113.520,174$$



## 2. Biaya Perlengkapan

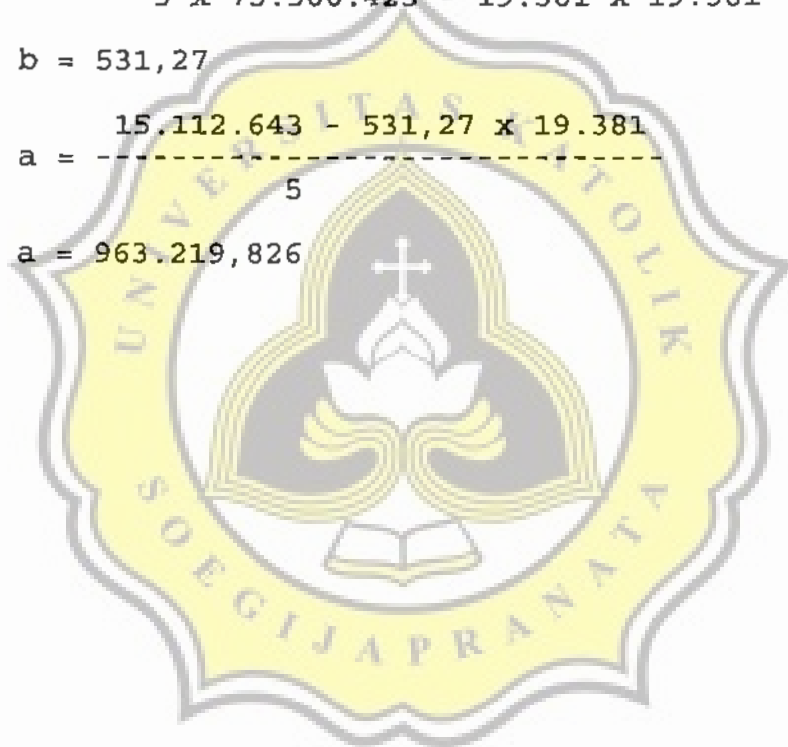
Tahun	x	y	xy	x <sup>2</sup>
1992	3.531	2.850.780	10.066.104.180	12.467.961
1993	3.591	2.870.025	10.306.259.775	12.895.281
1994	3.930	3.016.560	11.855.080.800	15.444.900
1995	4.109	3.169.775	13.024.605.475	16.883.881
1996	4.220	3.205.503	13.527.222.660	17.808.400
Jumlah	19.381	15.112.643	58.779.272.890	75.500.423

$$b = \frac{5 \times 58.779.272.890 - 19.381 \times 15.112.643}{5 \times 75.500.423 - 19.381 \times 19.381}$$

$$b = 531,27$$

$$a = \frac{15.112.643 - 531,27 \times 19.381}{5}$$

$$a = 963.219,826$$



### 3. Biaya Obat dan alat Medis

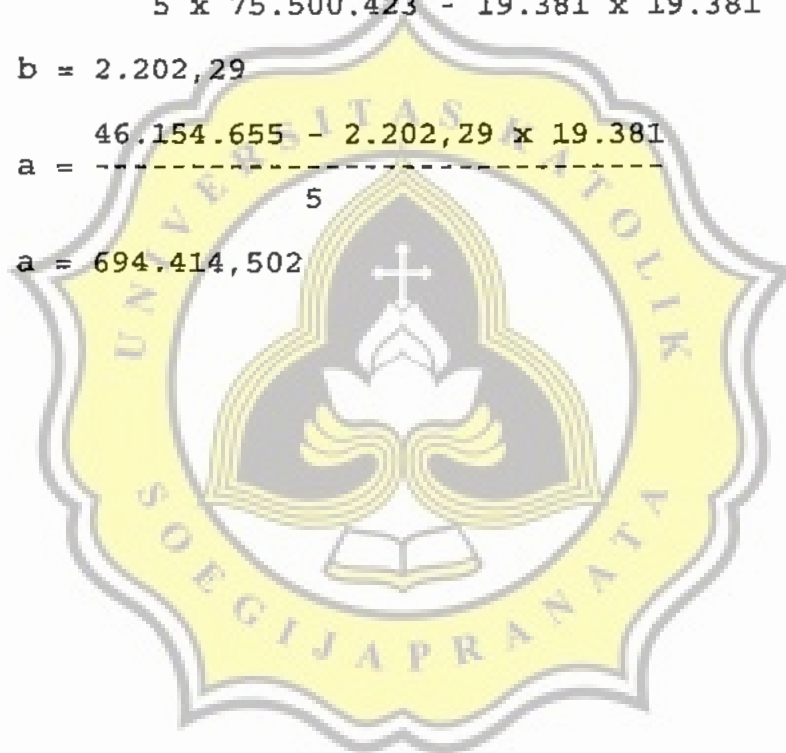
Tahun	x	y	xy	x <sup>2</sup>
1992	3.531	8.328.508	29.407.961.748	12.467.961
1993	3.591	8.726.782	31.337.874.162	12.895.281
1994	3.930	9.410.613	36.983.709.090	15.444.900
1995	4.109	9.763.987	40.120.222.583	16.883.881
1996	4.220	9.924.765	41.882.508.300	17.808.400
Jumlah	19.381	46.154.655	179.732.275.883	75.500.423

$$b = \frac{5 \times 179.732.275.883 - 19.381 \times 46.154.655}{5 \times 75.500.423 - 19.381 \times 19.381}$$

$$b = 2.202,29$$

$$a = \frac{46.154.655 - 2.202,29 \times 19.381}{5}$$

$$a = 694.414,502$$



#### 4. Biaya Makan

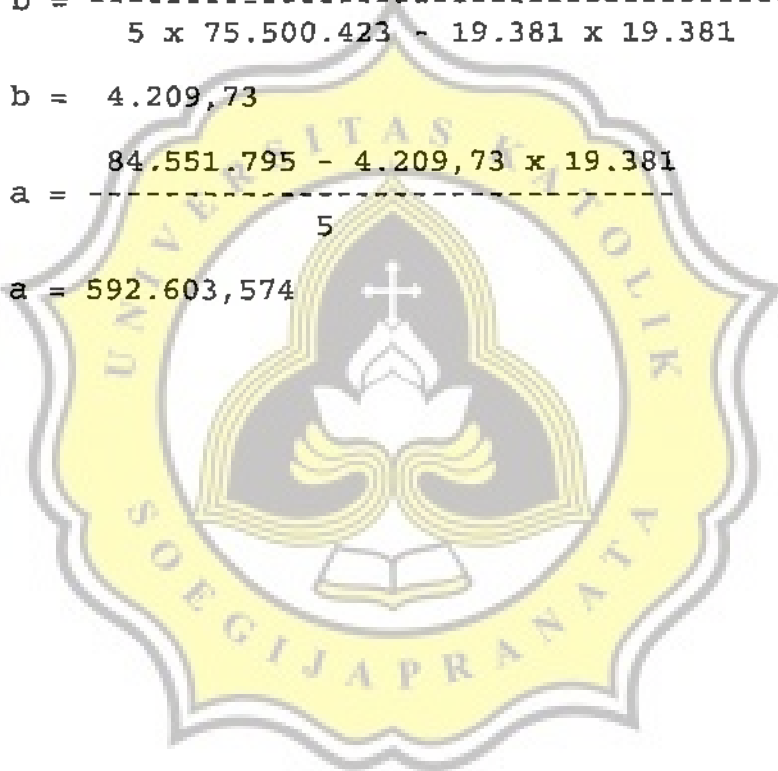
Tahun	x	y	xy	x <sup>2</sup>
1992	3.531	15.497.773	54.722.636.463	12.467.961
1993	3.591	15.648.528	56.193.864.048	12.895.281
1994	3.930	17.132.481	67.330.650.330	15.444.900
1995	4.109	17.996.570	73.947.906.130	16.883.881
1996	4.220	18.276.443	77.126.589.460	17.808.400
Jumlah	19.381	84.551.795	329.321.646.431	75.500.423

$$b = \frac{5 \times 329.321.646.431 - 19.381 \times 84.551.795}{5 \times 75.500.423 - 19.381 \times 19.381}$$

$$b = 4.209,73$$

$$a = \frac{84.551.795 - 4.209,73 \times 19.381}{5}$$

$$a = 592.603,574$$



LAMPIRAN B

UJI VARIBILITAS BIAYA KELAS II

1. Biaya Umum

Tahun	x	y	xy	x <sup>2</sup>
1992	18.173	11.728.897	213.149.245.181	330.257.929
1993	18.657	11.947.253	222.899.899.221	348.083.649
1994	19.002	12.096.186	229.851.726.372	361.076.004
1995	19.221	12.261.359	235.675.581.339	369.446.841
1996	19.442	12.525.923	243.528.994.980	377.991.364
Jumlah	94.495	60.559.618	1.145.105.447.079	1.786.855.787

$$b = \frac{5 \times 1.145.105.447.079 - 94.495 \times 60.559.618}{5 \times 1.786.855.787 - 94.495 \times 94.495}$$

$$b = 592,32$$

$$a = \frac{60.559.618 - 592,32 \times 94.495}{5}$$

$$a = 917.687,92$$

## 2. Biaya Perlengkapan

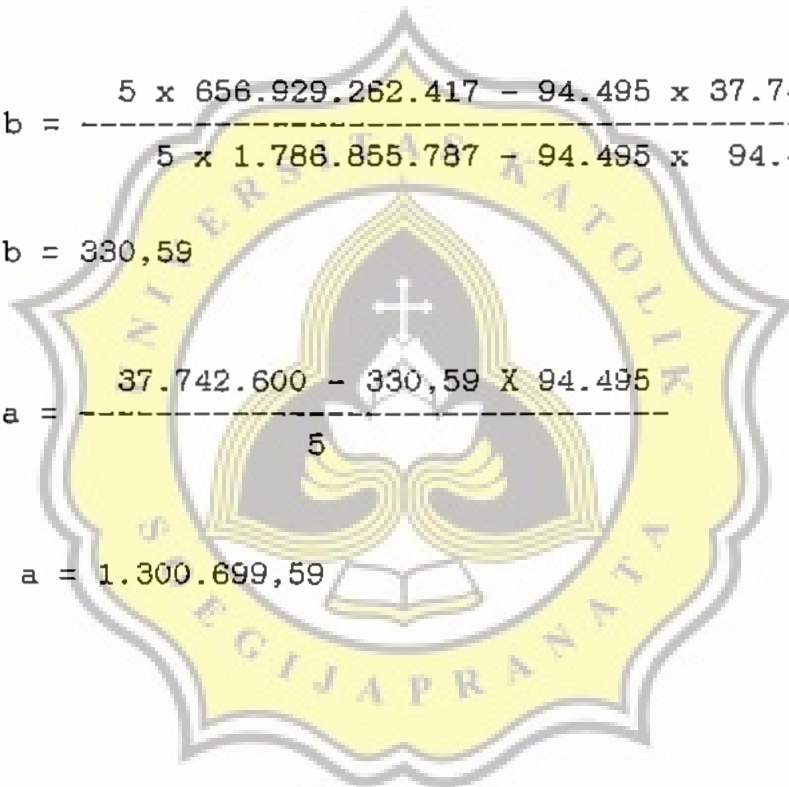
Tahun	x	y	xy	x <sup>2</sup>
1992	18.173	6.216.512	112.972.672.576	330.257.929
1993	18.657	6.631.609	123.725.929.113	348.083.649
1994	19.002	7.020.837	133.409.944.674	361.076.004
1995	19.221	7.205.302	138.493.109.742	369.446.841
1996	19.442	7.668.340	148.327.606.312	377.991.364
Jumlah	94.495	37.742.600	656.929.262.417	1.786.855.787

$$b = \frac{5 \times 656.929.262.417 - 94.495 \times 37.742.600}{5 \times 1.786.855.787 - 94.495 \times 94.495}$$

$$b = 330,59$$

$$a = \frac{37.742.600 - 330,59 \times 94.495}{5}$$

$$a = 1.300.699,59$$



## 2. Biaya Obat dan Alat Medis

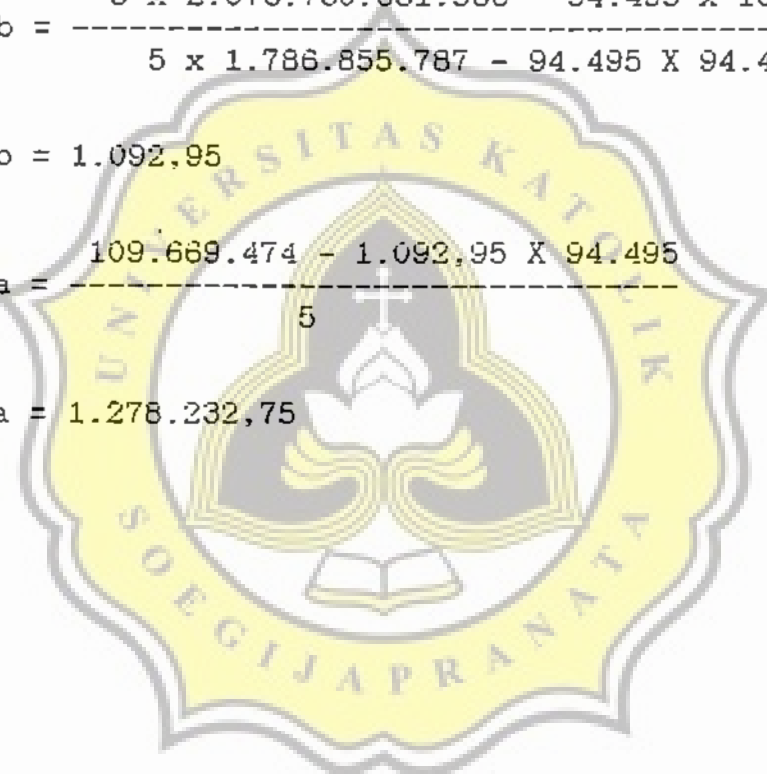
Tahun	x	y	xy	x <sup>2</sup>
1992	18.173	21.153.685	384.425.554.045	330.257.929
1993	18.657	21.659.183	404.095.377.231	348.083.649
1994	19.002	22.042.774	418.856.791.548	361.076.004
1995	19.221	22.253.402	427.732.639.842	369.446.841
1996	19.442	22.760.450	438.620.268.900	377.991.364
Jumlah	94.495	109.669.474	2.073.730.631.566	1.786.855.787

$$b = \frac{5 \times 2.073.730.631.566 - 94.495 \times 109.669.474}{5 \times 1.786.855.787 - 94.495 \times 94.495}$$

$$b = 1.092,95$$

$$a = \frac{109.669.474 - 1.092,95 \times 94.495}{5}$$

$$a = 1.278.232,75$$





## 2. Biaya Makan

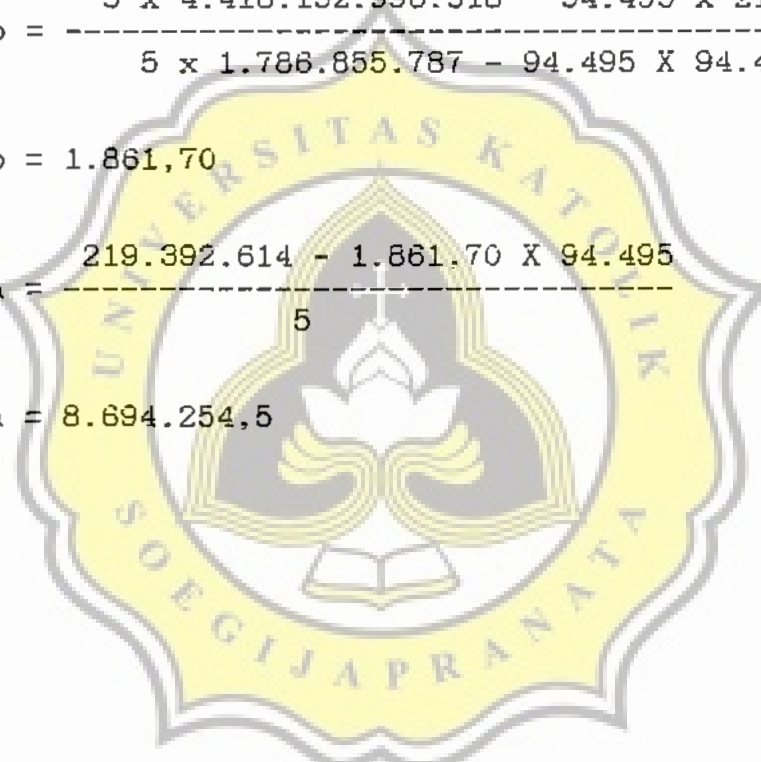
Tahun	x	y	xy	x <sup>2</sup>
1992	18.173	42.603.543	774.234.186.939	330.257.929
1993	18.657	43.383.645	809.408.664.765	348.083.649
1994	19.002	43.914.965	834.472.164.930	361.076.004
1995	19.221	44.504.823	855.427.202.883	369.446.841
1996	19.442	44.985.638	874.610.773.996	377.991.364
Jumlah	94.495	219.392.614	4.418.152.993.518	1.788.855.787

$$b = \frac{5 \times 4.418.152.993.518 - 94.495 \times 219.392.614}{5 \times 1.788.855.787 - 94.495 \times 94.495}$$

$$b = 1.861,70$$

$$a = \frac{219.392.614 - 1.861.70 \times 94.495}{5}$$

$$a = 8.694.254,5$$



LAMPIRAN C  
 UJI VARIBILITAS BIAYA KELAS III

1. Biaya Umum

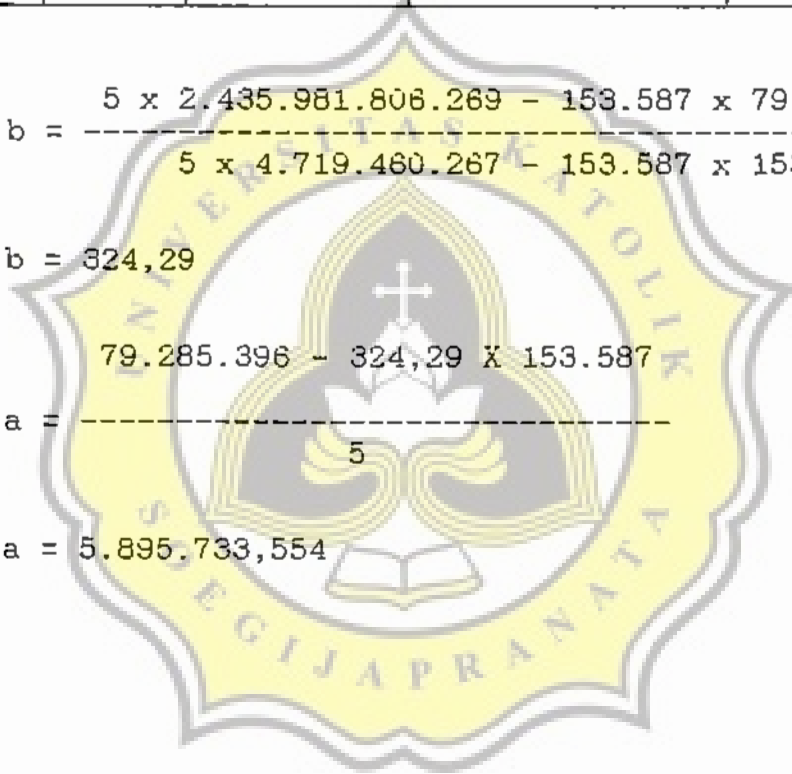
Tahun	x	y	xy	x <sup>2</sup>
1992	30.135	15.275.392	460.323.937.920	908.118.225
1993	30.462	15.797.086	481.210.894.656	927.993.444
1994	30.537	15.826.914	483.306.472.818	932.508.369
1995	30.630	16.327.947	500.125.016.610	938.196.900
1996	30.823	16.658.057	511.015.484.265	1.012.703.329
Jumlah	153.587	79.285.396	2.435.981.806.269	4.719.460.267

$$b = \frac{5 \times 2.435.981.806.269 - 153.587 \times 79.285.396}{5 \times 4.719.460.267 - 153.587 \times 153.587}$$

$$b = 324,29$$

$$a = \frac{79.285.396 - 324,29 \times 153.587}{5}$$

$$a = 5.895.733,554$$



## 2. Biaya Perlengkapan

Tahun	x	y	xy	x <sup>2</sup>
1992	30.135	13.600.361	409.846.878.735	908.118.225
1993	30.462	13.651.021	415.837.401.702	927.993.444
1994	30.537	13.995.383	427.377.010.671	932.508.369
1995	30.630	14.091.720	431.629.383.600	938.196.900
1996	30.823	14.361.350	457.021.241.050	1.012.703.329
Jumlah	153.587	69.699.835	2.141.711.915.758	4.719.460.267

225  
444  
369  
900  
329  
267

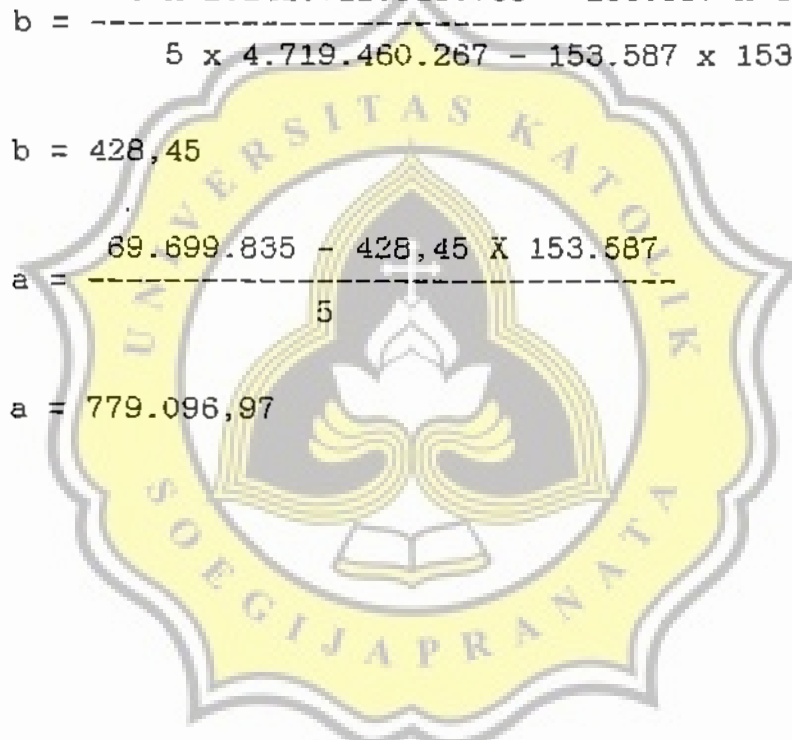
$$b = \frac{5 \times 2.141.711.915.758 - 153.587 \times 69.699.835}{5 \times 4.719.460.267 - 153.587 \times 153.587}$$

.596

$$b = 428,45$$

$$a = \frac{69.699.835 - 428,45 \times 153.587}{5}$$

$$a = 779.096,97$$



## 2. Biaya Makan

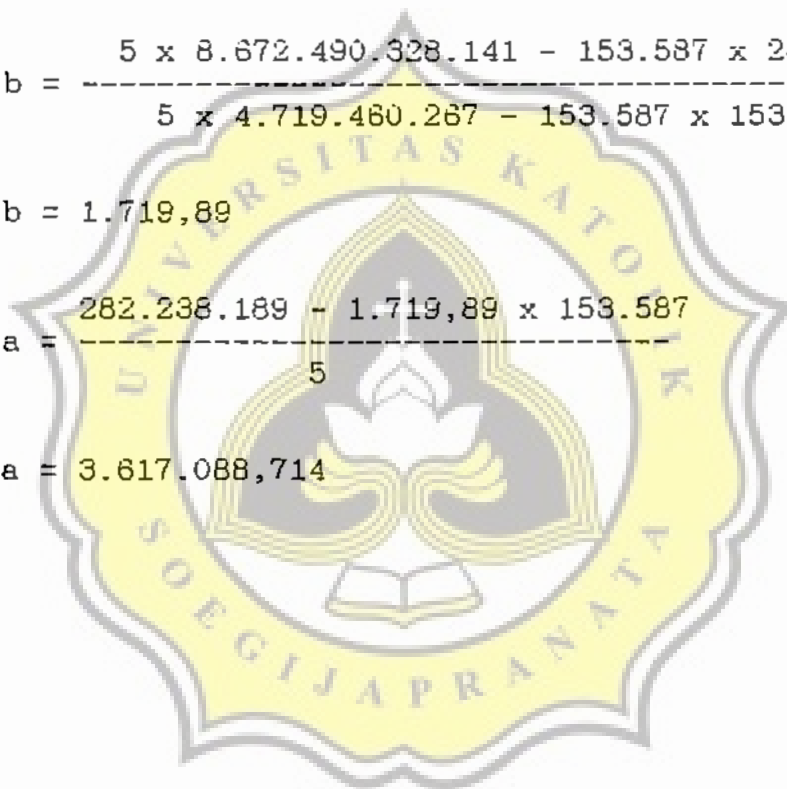
Tahun	x	y	xy	x <sup>2</sup>
1992	30.135	54.905.580	1.654.579.653.300	908.118.225
1993	30.462	29.337.450	1.679.813.460.672	927.993.444
1994	30.537	29.392.840	1.717.735.260.150	932.508.369
1995	30.630	30.023.329	1.753.593.535.500	938.196.900
1996	30.823	30.336.391	1.848.768.418.519	1.012.703.329
Jumlah	153.587	282.238.189	8.672.490.328.141	4.719.460.267

$$b = \frac{5 \times 8.672.490.328.141 - 153.587 \times 282.238.189}{5 \times 4.719.460.267 - 153.587 \times 153.587}$$

$$b = 1.719,89$$

$$a = \frac{282.238.189 - 1.719,89 \times 153.587}{5}$$

$$a = 3.617.088,714$$



LAMPIRAN D.

PERHITUNGAN ETIMASI PERUBAHAN FAKTOR-FAKTOR PENENTU  
BREAK EVEN POINT KELAS I

1. Biaya Tetap

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	5.811.197	(11.622.394)	4
1993	(1)	5.999.659	(5.999.659)	1
1994	0	6.042.336	0	0
1995	1	6.423.771	6.423.771	1
1996	2	6.079.154	12.158.308	4
	0	30.356.117	960.026	10

$$b = \frac{960.026}{10}$$

$$= 96.002.6$$

$$a = \frac{30.356.117}{5}$$

$$= 6.359.231$$

$$Y (1997) = 6.071.223.4 + 96.002.6 (3) \\ = 6.359.321.2$$

## 2. Biaya Variabel

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	28.113.893	(56.227.786)	4
1993	(1)	28.591.613	(28.591.613)	1
1994	0	31.290.738	0	0
1995	1	32.678.053	32.267.053	1
1996	2	33.599.705	67.199.410	4
	0	154.274.003	15.058.064	10

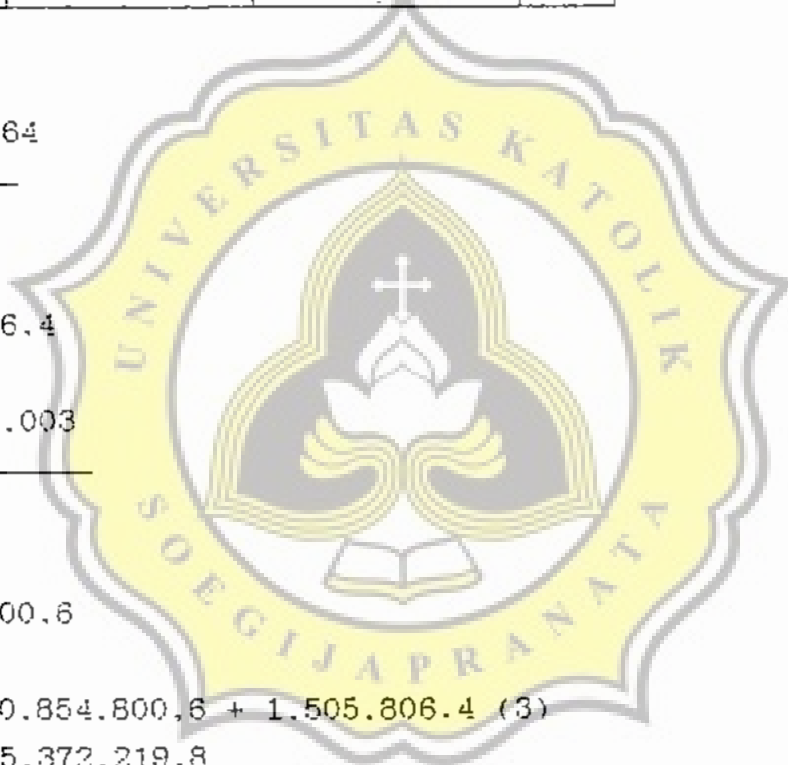
$$b = \frac{15.058.064}{10}$$

$$= 1.505.806,4$$

$$a = \frac{154.274.003}{5}$$

$$= 30.854.800,6$$

$$Y (1997) = 30.854.800,6 + 1.505.806,4 (3) \\ = 35.372.219,8$$



### 3. Pendapatan

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	34.583.894	(69.167.788)	4
1993	(1)	35.192.076	(35.192.076)	1
1994	0	37.844.550	0	0
1995	1	39.757.611	39.757.611	1
1996	2	40.667.930	81.335.860	4
	0	188.046.061	16.736.607	10

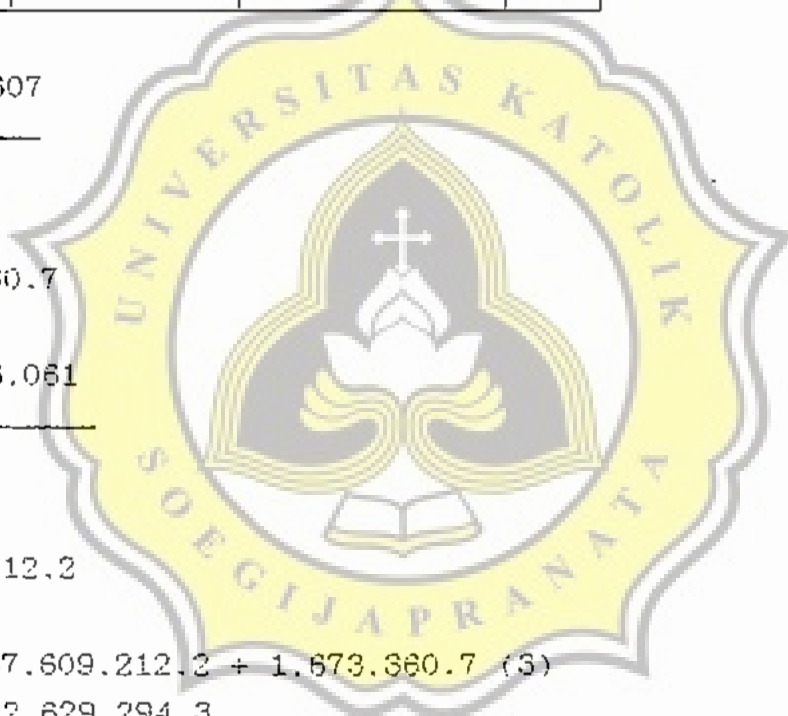
$$b = \frac{16.773.607}{10}$$

$$= 1.673.360,7$$

$$a = \frac{188.046.061}{5}$$

$$= 37.609.212,2$$

$$\begin{aligned} Y (1997) &= 37.609.212,2 + 1.673.360,7 (3) \\ &= 42.629.294,3 \end{aligned}$$



4. Hari Rawat

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	3.531	(7.062)	4
1993	(1)	3.591	(3.591)	1
1994	0	3.930	0	0
1995	1	4.109	4.109	1
1996	2	4.220	8.440	4
	0	19.381	1.896	10

$$b = \frac{1.896}{10}$$

$$= 189.6$$

$$a = \frac{19.381}{5}$$

$$= 3.876.2$$

$$\begin{aligned} \hat{Y} (1997) &= 3.876.2 + 189.6 (3) \\ &= 4.445 \end{aligned}$$





LAMPIRAN E.

PERHITUNGAN ETIMASI PERUBAHAN FAKTOR-FAKTOR PENENTU

BREAK EVEN POINT KELAS II

1. Biaya Tetap

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	13.801.912	(27.603.824)	4
1993	(1)	13.881.036	(13.881.036)	1
1994	0	14.028.264	0	0
1995	1	14.364.582	14.364.582	1
1996	2	15.490.956	32.981.912	4
	0	71.566.750	3.861.634	10

$$b = \frac{3.861.634}{10}$$

$$= 386.163,4$$

$$a = \frac{71.313.350}{5}$$

$$= 14.313.350$$

$$Y (1997) = 14.313.350 + 386.163,4 (3)$$

$$= 15.471.840,2$$

keterangan : Y merupakan estimasi biaya tetap untuk tahun  
1997

### 3. Pendapatan

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	83.406.405	(166.812.810)	4
1993	(1)	86.603.333	( 86.603.333)	1
1994	0	88.290.332	0	0
1995	1	89.683.703	89.683.703	1
1996	2	91.907.055	183.814.110	4
	0	439.890.828	20.081.670	10

$$b = \frac{20.081.670}{10}$$

$$= 2.008.167$$

$$a = \frac{439.890.828}{5}$$

$$= 87.978.165,6$$

$$Y (1997) = 87.978.165,6 + 2.008.167 (3)$$

$$= 94.002.666,6$$

keterangan : Y merupakan estimasi pendapatan untuk tahun

1997



#### 4. Hari Rawat

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	18.173	(36.346)	4
1993	(1)	18.657	(18.657)	1
1994	0	19.002	0	0
1995	1	19.221	19.221	1
1996	2	23.520	47.040	4
	0	98.573	11.258	10

$$b = \frac{11.258}{10}$$

$$= 1.125,8$$

$$a = \frac{98.573}{5}$$

$$= 19.714,6$$

$$Y (1997) = 19.714,6 + 1.125,8 (3)$$

$$= 23.092$$

keterangan : Y merupakan estimasi hari rawat untuk tahun  
1997



LAMPIRAN F.

PERHITUNGAN ETIMASI PERUBAHAN FAKTOR-FAKTOR PENENTU

BREAK EVEN POINT KELAS III

1. Biaya Tetap

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	23.421.287	(46.842.574)	4
1993	(1)	24.324.760	(24.324.760)	1
1994	0	25.045.069	0	0
1995	1	27.126.934	27.126.934	1
1996	2	25.269.389	50.535.778	4
	0	125.187.439	6.498.378	10

$$b = \frac{6.498.378}{10}$$

$$= 649.837,8$$

$$a = \frac{125.187.439}{5}$$

$$= 25.073.487,8$$

$$Y (1997) = 25.073.487,8 + 649.837,8 (3)$$

$$= 27.023.001,27$$

keterangan : Y merupakan estimasi biaya tetap untuk tahun 1997

## 2. Biaya Variabel

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	92.693.030	(158.386.060)	4
1993	(1)	94.709.709	(94.709.709)	1
1994	0	94.942.893	0	0
1995	1	95.232.040	95.232.040	1
1996	2	98.941.207	197.882.414	4
	0	476.518.879	13.018.685	10

$$b = \frac{13.018.685}{10}$$

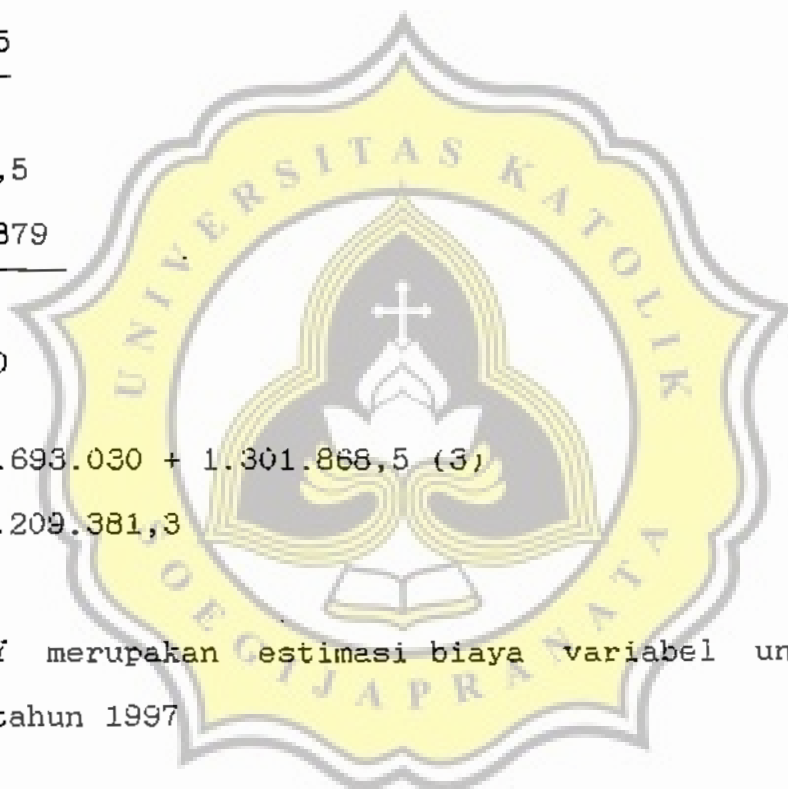
$$= 1.301.868,5$$

$$a = \frac{476.518.879}{5}$$

$$= 95.693.030$$

$$\begin{aligned} Y (1997) &= 95.693.030 + 1.301.868,5 (3) \\ &= 99.209.381,3 \end{aligned}$$

keterangan :  $\hat{Y}$  merupakan estimasi biaya variabel untuk tahun 1997



### 3. Pendapatan

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	110.109.945	(220.219.890)	4
1993	(1)	113.836.345	(113.836.345)	1
1994	0	114.049.385	0	0
1995	1	117.628.190	117.628.190	1
1996	2	120.986.120	241.970.240	4
	0	576.609.985	25.544.195	10

$$b = \frac{25.544.195}{10}$$

$$= 2.554.419,5$$

$$a = \frac{576.609.985}{5}$$

$$= 115.321.997$$

$$Y (1997) = 115.321.997 + 2.554.419,5 (3)$$

$$= 122.985.255,5$$

keterangan :  $\hat{Y}$  merupakan estimasi pendapatan untuk tahun  
1997



#### 4. Hari Rawat

TAHUN	x	y	xy	x <sup>2</sup>
1992	(2)	30.135	(60.270)	4
1993	(1)	30.462	(30.462)	1
1994	0	30.537	0	0
1995	1	30.630	30.630	1
1996	2	31.823	63.646	4
	0	153.587	3.544	10

$$b = \frac{3.544}{10}$$

$$= 354,4$$

$$a = \frac{153.587}{5}$$

$$= 30.717,4$$

$$Y (1997) = 30.717,4 + 354,4 (3) \\ = 31.780,6$$

keterangan : Y merupakan estimasi hari rawat untuk tahun 1997



LAMPIRAN G.

PERHITUNGAN PENENTUAN BREAK EVEN POINT TAHUN 1997

1. KELAS I

Pendapatan Rp. 42.629.294

Biaya tetap Rp. 6.359.231

Biaya variabel Rp. 35.372.219

Hari rawat 4.445 hari

$$\text{Break Even Point (Rp)} = \frac{6.359.231,2}{1 - \frac{35.372.219,8}{42.629.294,3}}$$
$$= \text{Rp. } 31.796.156$$

$$\text{Penghasilan per hari rawat} = \frac{42.629.294,3}{4.445}$$
$$= \text{Rp. } 9.590$$

$$\text{BEP (hari perawatan)} = \frac{35.372.220}{9.590}$$
$$= 3.688 \text{ hari}$$

$$\text{BEP (BOR)} = \frac{3.688}{25 \times 365} \times 100\%$$
$$= 40,42\%$$



## 2. KELAS III

Pendapatan Rp. 122.985.255

Biaya tetap Rp. 27.023.001

Biaya variabel Rp. 99.209.381

Hari rawat 31.781 hari

$$\begin{aligned} \text{Break Even Point (Rp)} &= \frac{27.023.001}{1 - \frac{99.209.381}{122.985.256}} \\ &= \text{Rp. } 109.781.635 \end{aligned}$$

$$\begin{aligned} \text{Penghasilan per hari rawat} &= \frac{122.985.256}{31.781} \\ &= \text{Rp. } 3.870 \end{aligned}$$

$$\begin{aligned} \text{BEP (hari perawatan)} &= \frac{99.209.381}{3.870} \\ &= 25.635 \text{ hari} \end{aligned}$$

$$\begin{aligned} \text{BEP (BOR)} &= \frac{25.635}{109 \times 365} \times 100\% \\ &= 64,43\% \end{aligned}$$

## 2. KELAS II

Pendapatan Rp. 94.002.667

Biaya tetap Rp. 15.471.840

Biaya variabel Rp. 76.890.464

Hari rawat 19.830 hari

$$\begin{aligned}\text{Break Even Point (Rp)} &= \frac{15.471.840}{1 - \frac{76.890.464}{94.002.667}} \\ &= \text{Rp. } 84.991.642\end{aligned}$$

$$\begin{aligned}\text{Penghasilan per hari rawat} &= \frac{94.002.667}{19.830} \\ &= \text{Rp. } 4.740\end{aligned}$$

$$\begin{aligned}\text{BEP (hari perawatan)} &= \frac{76.890.464}{4.740} \\ &= 16.222 \text{ hari}\end{aligned}$$

$$\begin{aligned}\text{BEP (BOR)} &= \frac{16.222}{60 \times 365} \times 100\% \\ &= 74,07\%\end{aligned}$$