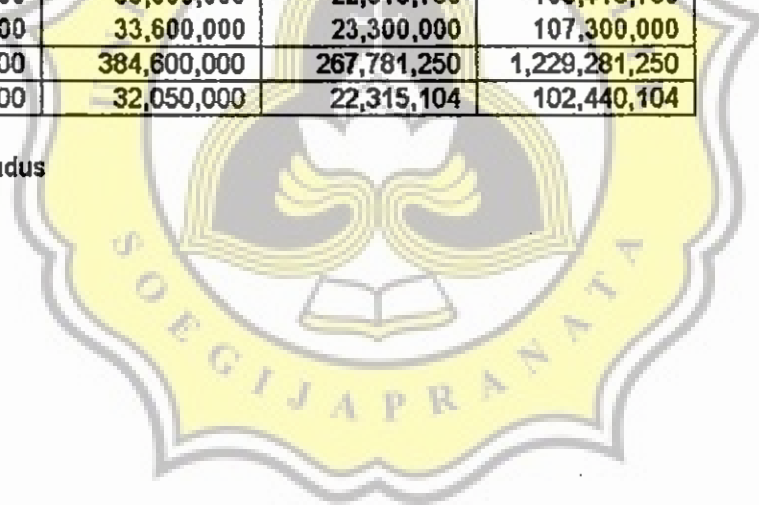


LAMPIRAN 1

BIAYA PRODUKSI TAHUN 1998

Bulan	Biaya Bahan Baku (Rupiah)	Biaya Tenaga Kerja Langsung (Rupiah)	Biaya Overhead Pabrik (Rupiah)	Total (Rupiah)
Januari	43,200,000	28,800,000	20,250,000	92,250,000
Februari	48,600,000	32,400,000	22,537,500	103,537,500
Maret	46,800,000	31,200,000	21,775,000	99,775,000
April	47,700,000	31,800,000	22,156,250	101,656,250
Mei	49,500,000	33,000,000	22,918,750	105,418,750
Juni	50,400,000	33,600,000	23,300,000	107,300,000
Juli	47,700,000	31,800,000	22,156,250	101,656,250
Agustus	48,600,000	32,400,000	22,537,500	103,537,500
September	46,800,000	31,200,000	21,775,000	99,775,000
Oktober	47,700,000	31,800,000	22,156,250	101,656,250
November	49,500,000	33,000,000	22,918,750	105,418,750
Desember	50,400,000	33,600,000	23,300,000	107,300,000
Total	576,900,000	384,600,000	267,781,250	1,229,281,250
Rata-rata	48,075,000	32,050,000	22,315,104	102,440,104

Sumber : CV. Sidodadi Kudus



BIAYA OVERHEAD PABRIK TAHUN 1998

Bulan	Biaya Bahan Penolong (Rupiah)	Biaya Bahan Bakar (Rupiah)	Biaya Reparasi Dan Pemeliharaan Mesin (Rupiah)	Penyusutan Gedung Pabrik (Rupiah)	Biaya Listrik (Rupiah)	Penyusutan Mesin Pabrik (Rupiah)	Jumlah (Rupiah)
Januari	14,400,000	3,600,000	320,000	500,000	430,000	1,000,000	20,250,000
Februari	16,200,000	4,050,000	335,000	500,000	452,500	1,000,000	22,537,500
Maret	15,600,000	3,900,000	330,000	500,000	445,000	1,000,000	21,775,000
April	15,900,000	3,975,000	332,500	500,000	448,750	1,000,000	22,156,250
Mei	16,500,000	4,125,000	337,500	500,000	456,250	1,000,000	22,918,750
Juni	16,800,000	4,200,000	340,000	500,000	460,000	1,000,000	23,300,000
Juli	15,900,000	3,975,000	332,500	500,000	448,750	1,000,000	22,156,250
Agustus	16,200,000	4,050,000	335,000	500,000	452,500	1,000,000	22,537,500
September	15,600,000	3,900,000	330,000	500,000	445,000	1,000,000	21,775,000
Oktober	15,900,000	3,975,000	332,500	500,000	448,750	1,000,000	22,156,250
November	16,500,000	4,125,000	337,500	500,000	456,250	1,000,000	22,918,750
Desember	16,800,000	4,200,000	340,000	500,000	460,000	1,000,000	23,300,000
Total	192,300,000	48,075,000	4,002,500	6,000,000	5,403,750	12,000,000	267,781,250

Sumber : CV. Sidodadi Kudus (diolah kembali)

LAMPIRAN 3

BIAYA PEMASARAN TAHUN 1998

Bulan	Biaya Angkut (Rupiah)	Biaya Iklan (Rupiah)	Gaji Sales (Rupiah)	Penyusutan Kendaraan (Rupiah)	Lain - Lain (Rupiah)	Total (Rupiah)
Januari	500,000	390,000	1,100,000	250,000	210,000	2,450,000
Februari	537,500	420,000	1,100,000	250,000	217,500	2,525,000
Maret	525,000	410,000	1,100,000	250,000	215,000	2,500,000
April	531,250	415,000	1,100,000	250,000	216,250	2,512,500
Mei	543,750	425,000	1,100,000	250,000	218,750	2,537,500
Juni	550,000	430,000	1,100,000	250,000	220,000	2,550,000
Juli	531,250	415,000	1,100,000	250,000	216,250	2,512,500
Agustus	537,500	420,000	1,100,000	250,000	217,500	2,525,000
September	525,000	410,000	1,100,000	250,000	215,000	2,500,000
Oktober	531,250	415,000	1,100,000	250,000	216,250	2,512,500
November	543,750	425,000	1,100,000	250,000	218,750	2,537,500
Desember	550,000	430,000	1,100,000	250,000	220,000	2,550,000
Total	6,406,250	5,005,000	13,200,000	3,000,000	2,601,250	30,212,500
%	21,21	16,56	43,68	4,43	8,62	100

Sumber : CV. Sidodadi Kudus

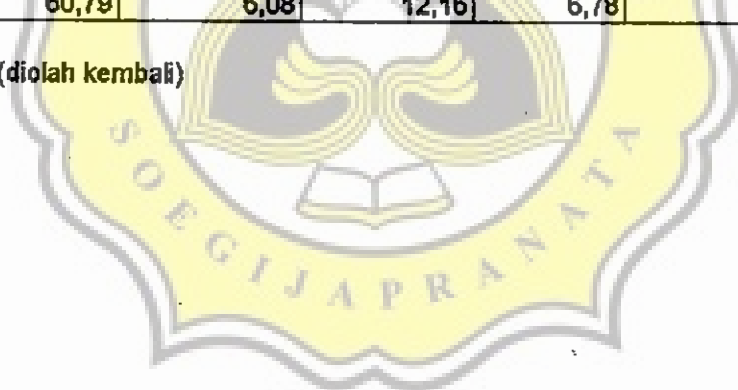


LAMPIRAN 4

BIAYA ADMINISTRASI DAN UMUM TAHUN 1998

Bulan	Biaya Telepon & Fax (Rupiah)	Gaji Karyawan Tetap (Rupiah)	Penyusutan Inventaris Kantor (Rupiah)	Penyusutan Gedung Kantor (Rupiah)	Lain - Lain (Rupiah)	Total (Rupiah)
Januari	280,000	1,500,000	150,000	300,000	210,000	2,440,000
Februari	302,500	1,500,000	150,000	300,000	217,500	2,470,000
Maret	295,000	1,500,000	150,000	300,000	215,000	2,460,000
April	298,750	1,500,000	150,000	300,000	216,250	2,465,000
Mei	306,250	1,500,000	150,000	300,000	218,750	2,475,000
Juni	310,000	1,500,000	150,000	300,000	220,000	2,480,000
Juli	298,750	1,500,000	150,000	300,000	216,250	2,465,000
Agustus	302,500	1,500,000	150,000	300,000	217,500	2,470,000
September	295,000	1,500,000	150,000	300,000	215,000	2,460,000
Oktober	298,750	1,500,000	150,000	300,000	216,250	2,465,000
November	306,250	1,500,000	150,000	300,000	218,750	2,475,000
Desember	310,000	1,500,000	150,000	300,000	220,000	2,480,000
Total	3,603,750	18,000,000	1,800,000	3,600,000	2,601,250	29,605,000
%	12,17	60,79	6,08	12,16	6,78	100

Sumber : CV. Sidodadi Kudus (diolah kembali)



LAMPIRAN 5

HARGA POKOK PRODUK DENGAN METODE TRADISIONAL TAHUN 1998 (Rupiah)

KETERANGAN	Januari	Februari	Maret	April
Produksi (Lembar)	1,200,000	1,350,000	1,300,000	1,325,000
By. Bahan Baku	43,200,000	48,600,000	46,800,000	47,700,000
By. TK Langsung	28,800,000	32,400,000	31,200,000	31,800,000
By. Overhead Pabrik				
3.1. By. Bhn. Penolong	14,400,000	16,200,000	15,600,000	15,900,000
3.2. By. Bhn. Bakar	3,600,000	4,050,000	3,900,000	3,975,000
3.3. By. Listrik	430,000	452,500	445,000	448,750
3.4. By. Rep & Pem Mesin	320,000	335,000	330,000	332,500
3.5. Peny. Mesin & Perak	1,000,000	1,000,000	1,000,000	1,000,000
3.6. Peny. Gedung Pabrik	500,000	500,000	500,000	500,000
Jumlah (3)	20,250,000	22,537,500	21,775,000	22,156,250
By. Pemasaran				
4.1. By. Angkut	500,000	537,500	525,000	531,250
4.2. By. Iklan	390,000	420,000	410,000	415,000
4.3. Gaji Sales	1,100,000	1,100,000	1,100,000	1,100,000
4.4. Peny. Kendaraan	250,000	250,000	250,000	250,000
4.5. Lain-lain	210,000	217,500	215,000	216,250
Jumlah (4)	2,450,000	2,525,000	2,500,000	2,512,500
By. Adm & Umum				
5.1. Telepon & Fax	280,000	302,500	295,000	298,750
5.2. Gaji Karyawan Tetap	1,500,000	1,500,000	1,500,000	1,500,000
5.3. Peny. Inventris Kantor	150,000	150,000	150,000	150,000
5.4. Peny. Gedung Kantor	300,000	300,000	300,000	300,000
5.5. Lain-lain	210,000	217,500	215,000	216,250
Jumlah (5)	2,440,000	2,470,000	2,460,000	2,465,000
Total Biaya Usaha	97,140,000	108,532,500	104,735,000	106,633,750

Member : CV. Sidodadi Kudus

KETERANGAN	Mei	Juni	Juli	Agustus
Produksi (Lembar)	1,375,000	1,400,000	1,325,000	1,350,000
1. By. Bahan Baku	49,500,000	50,400,000	47,700,000	48,600,000
2. By. TK Langsung	33,000,000	33,600,000	31,800,000	32,400,000
3. By. Overhead Pabrik				
3.1. By. Bhn. Penolong	16,500,000	16,800,000	15,900,000	16,200,000
3.2. By. Bhn. Bakar	4,125,000	4,200,000	3,975,000	4,050,000
3.3. By. Listrik	456,250	460,000	448,750	452,500
3.4. By. Rep & Pem Mesin	337,500	340,000	332,500	335,000
3.5. Peny. Mesin & Perak	1,000,000	1,000,000	1,000,000	1,000,000
3.6. Peny. Gedung Pabrik	500,000	500,000	500,000	500,000
Jumlah (3)	22,918,750	23,300,000	22,156,250	22,537,500
4. By. Pemasaran				
4.1. By. Angkut	543,750	550,000	531,250	537,500
4.2. By. Iklan	425,000	430,000	415,000	420,000
4.3. Gaji Sales	1,100,000	1,100,000	1,100,000	1,100,000
4.4. Peny. Kendaraan	250,000	250,000	250,000	250,000
4.5. Lain-lain	218,750	220,000	216,250	217,500
Jumlah (4)	2,537,500	2,550,000	2,512,500	2,525,000
5. By. Adm & Umum				
5.1. Telepon & Fax	306,250	310,000	298,750	302,500
5.2. Gaji Karyawan Tetap	1,500,000	1,500,000	1,500,000	1,500,000
5.3. Peny. Invtoris Kantor	150,000	150,000	150,000	150,000
5.4. Peny. Gedung Kantor	300,000	300,000	300,000	300,000
5.5. Lain-lain	218,750	220,000	216,250	217,500
Jumlah (5)	2,475,000	2,480,000	2,465,000	2,470,000
Total Biaya Usaha	110,431,250	112,330,000	106,633,750	108,532,500

KETERANGAN	September	Oktober	November	Desember
Produksi (Lembar)	1,300,000	1,325,000	1,375,000	1,400,000
1. By. Bahan Baku	46,800,000	47,700,000	49,500,000	50,400,000
2. By. TK Langsung	31,200,000	31,800,000	33,000,000	33,600,000
3. By. Overhead Pabrik				
3.1. By. Bhn. Penolong	15,600,000	15,900,000	16,500,000	16,800,000
3.2. By. Bhn. Bakar	3,900,000	3,975,000	4,125,000	4,200,000
3.3. By. Listrik	445,000	448,750	456,250	460,000
3.4. By. Rep & Pem Mesin	330,000	332,500	337,500	340,000
3.5. Peny. Mesin & Perak	1,000,000	1,000,000	1,000,000	1,000,000
3.6. Peny. Gedung Pabrik	500,000	500,000	500,000	500,000
Jumlah (3)	21,775,000	22,156,250	22,918,750	23,300,000
4. By. Pemasaran				
4.1. By. Angkut	525,000	531,250	543,750	550,000
4.2. By. Iklan	410,000	415,000	425,000	430,000
4.3. Gaji Sales	1,100,000	1,100,000	1,100,000	1,100,000
4.4. Peny. Kendaraan	250,000	250,000	250,000	250,000
4.5. Lain-lain	215,000	216,250	218,750	220,000
Jumlah (4)	2,500,000	2,512,500	2,537,500	2,550,000
5. By. Adm & Umum				
5.1. Telepon & Fax	295,000	298,750	306,250	310,000
5.2. Gaji Karyawan Tetap	1,500,000	1,500,000	1,500,000	1,500,000
5.3. Peny. Invtiris Kantor	150,000	150,000	150,000	150,000
5.4. Peny. Gedung Kantor	300,000	300,000	300,000	300,000
5.5. Lain-lain	215,000	216,250	218,750	220,000
Jumlah (5)	2,460,000	2,465,000	2,475,000	2,480,000
Total Biaya Usaha	104,735,000	106,633,750	110,431,250	112,330,000

AMPIRAN 6

EMISAHAN BIAYA REPARASI DAN PEMELIHARAAN MESIN TAHUN 1998

Bulan	By. Reparasi Dan Pemeliharaan Mesin (Y)	Jumlah Lembar (X)	XY	² X
Januari	320,000	1,200,000	384,000,000,000	1,440,000,000,000
Februari	335,000	1,350,000	452,250,000,000	1,822,500,000,000
Maret	330,000	1,300,000	429,000,000,000	1,690,000,000,000
April	332,500	1,325,000	440,562,500,000	1,755,625,000,000
Mei	337,500	1,375,000	464,062,500,000	1,890,625,000,000
Juni	340,000	1,400,000	476,000,000,000	1,960,000,000,000
Juli	332,500	1,325,000	440,562,500,000	1,755,625,000,000
Agustus	335,000	1,350,000	452,250,000,000	1,822,500,000,000
September	330,000	1,300,000	429,000,000,000	1,690,000,000,000
Oktober	332,500	1,325,000	440,562,500,000	1,755,625,000,000
November	337,500	1,375,000	464,062,500,000	1,890,625,000,000
Desember	340,000	1,400,000	476,000,000,000	1,960,000,000,000
TOTAL	4,002,500	16,025,000	5,348,312,500,000	21,433,125,000,000
= 12	E Y	E X	E XY	E X²

$$= \frac{n \sum EXY - \sum EX \cdot \sum EY}{n \sum EX^2 - (\sum EX)^2}$$

$$= \frac{\sum EY - b \cdot \sum EX}{n}$$

$$= \frac{39.687.500,000}{396,875,000,000}$$

0.10

$$= \frac{2.400,000}{12}$$

200,000

di biaya variabel per unit pada biaya reparasi dan pemeliharaan mesin Rp. 0.1
n biaya tetap periode Rp.200,000,-

LAMPIRAN 7

PEMISAHAN BIAYA LISTRIK TAHUN 1998

Bulan	Biaya Listrik (Y)	Jumlah Lembar (X)	XY	X ²
Januari	430,000	1,200,000	516,000,000,000	1,440,000,000,000
Februari	452,500	1,350,000	610,875,000,000	1,822,500,000,000
Maret	445,000	1,300,000	578,500,000,000	1,690,000,000,000
April	448,750	1,325,000	594,593,750,000	1,755,625,000,000
Mei	456,250	1,375,000	627,343,750,000	1,890,625,000,000
Juni	460,000	1,400,000	644,000,000,000	1,960,000,000,000
Juli	448,750	1,325,000	594,593,750,000	1,755,625,000,000
Agustus	452,500	1,350,000	610,875,000,000	1,822,500,000,000
September	445,000	1,300,000	578,500,000,000	1,690,000,000,000
Oktober	448,750	1,325,000	594,593,750,000	1,755,625,000,000
November	456,250	1,375,000	627,343,750,000	1,890,625,000,000
Desember	460,000	1,400,000	644,000,000,000	1,960,000,000,000
Total	5,403,750	16,025,000	7,221,218,750,000	21,433,125,000,000
n = 12	E Y	E X	E XY	E X ²

$$b = \frac{n \sum XY - \sum X \cdot \sum Y}{n \sum X^2 - (\sum X)^2}$$

$$a = \frac{\sum Y - b \cdot \sum X}{n}$$

$$b = \frac{59.531.250.000}{396.875.000.000}$$

0.15

$$a = \frac{3.000.000}{12}$$

250,000

Jadi biaya variabel per unit untuk biaya listrik Rp. 0,15,- dan biaya tetap periode Rp. 250,000,-

LAMPIRAN 8

PEMISAHAN BIAYA ANGKUT TAHUN 1998

Bulan	Biaya Angkut (Y)	Jumlah Lembar (X)	XY	X^2
Januari	500,000	1,200,000	600,000,000,000	1,440,000,000,000
Februari	537,500	1,350,000	725,625,000,000	1,822,500,000,000
Maret	525,000	1,300,000	682,500,000,000	1,690,000,000,000
April	531,250	1,325,000	703,906,250,000	1,755,625,000,000
Mei	543,750	1,375,000	747,656,250,000	1,890,625,000,000
Juni	550,000	1,400,000	770,000,000,000	1,960,000,000,000
Juli	531,250	1,325,000	703,906,250,000	1,755,625,000,000
Agustus	537,500	1,350,000	725,625,000,000	1,822,500,000,000
September	525,000	1,300,000	682,500,000,000	1,690,000,000,000
Oktober	531,250	1,325,000	703,906,250,000	1,755,625,000,000
November	543,750	1,375,000	747,656,250,000	1,890,625,000,000
Desember	550,000	1,400,000	770,000,000,000	1,960,000,000,000
Total	6,406,250	16,025,000	8,563,281,250,000	21,433,125,000,000
n = 12	E Y	E X	E XY	E X ²

$$b = \frac{n \cdot E_{XY} - E_X \cdot E_Y}{n \cdot E_{X^2} - (E_X)^2}$$

$$a = \frac{E_Y - b \cdot E_X}{n}$$

$$b = \frac{99.218.750.000}{396.875.000.000}$$

0,25

$$a = \frac{2.400.000}{12}$$

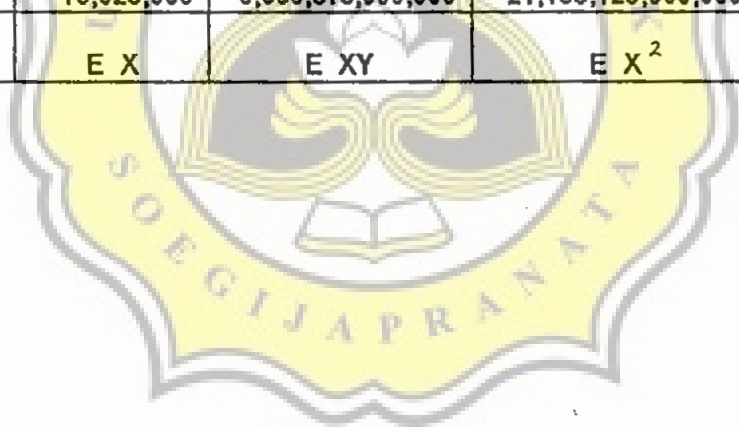
200,000

Jadi biaya variabel per unit pada biaya angkut Rp. 0,25,- dan biaya tetap periode Rp. 200,000,-

LAMPIRAN 9

PEMISAHAN BIAYA IKLAN TAHUN 1998

Bulan	Biaya Iklan (Y)	Jumlah Lembar (X)	XY	X^2
Januari	390,000	1,200,000	468,000,000,000	1,440,000,000,000
Februari	420,000	1,350,000	567,000,000,000	1,822,500,000,000
Maret	410,000	1,300,000	533,000,000,000	1,690,000,000,000
April	415,000	1,325,000	549,875,000,000	1,755,625,000,000
Mei	425,000	1,375,000	584,375,000,000	1,890,625,000,000
Juni	430,000	1,400,000	602,000,000,000	1,960,000,000,000
Juli	415,000	1,325,000	549,875,000,000	1,755,625,000,000
Agustus	420,000	1,350,000	567,000,000,000	1,822,500,000,000
September	410,000	1,300,000	533,000,000,000	1,690,000,000,000
Oktober	415,000	1,325,000	549,875,000,000	1,755,625,000,000
November	425,000	1,375,000	584,375,000,000	1,890,625,000,000
Desember	430,000	1,400,000	602,000,000,000	1,960,000,000,000
Total	5,005,000	16,025,000	6,690,375,000,000	21,433,125,000,000
n = 12	E Y	E X	E XY	E X ²



$$b = \frac{n \sum EXY - \sum EX \cdot \sum EY}{n \sum EX^2 - (\sum EX)^2}$$

$$a = \frac{\sum EY - b \cdot \sum EX}{n}$$

$$b = \frac{79.375.000.000}{396.875.000.000}$$

0.20

$$a = \frac{1.800.000}{12}$$

150,000

Jadi biaya variabel per unit untuk biaya iklan Rp. 0,2,- dan biaya tetap periode Rp. 150,000,-

LAMPIRAN 10

PEMISAHAN BIAYA LAIN-LAIN (PEMASARAN)

Bulan	Biaya Lain-Lain (Pemasaran) (Y)	Jumlah Lembar (X)	XY	² X
Januari	210,000	1,200,000	252,000,000,000	1,440,000,000,000
Februari	217,500	1,350,000	293,625,000,000	1,822,500,000,000
Maret	215,000	1,300,000	279,500,000,000	1,690,000,000,000
April	216,250	1,325,000	286,531,250,000	1,755,625,000,000
Mei	218,750	1,375,000	300,781,250,000	1,890,625,000,000
Juni	220,000	1,400,000	308,000,000,000	1,960,000,000,000
Juli	216,250	1,325,000	286,531,250,000	1,755,625,000,000
Agustus	217,500	1,350,000	293,625,000,000	1,822,500,000,000
September	215,000	1,300,000	279,500,000,000	1,690,000,000,000
Oktober	216,250	1,325,000	286,531,250,000	1,755,625,000,000
November	218,750	1,375,000	300,781,250,000	1,890,625,000,000
Desember	220,000	1,400,000	308,000,000,000	1,960,000,000,000
Total	2,601,250	16,025,000	3,475,406,250,000	21,433,125,000,000
n = 12	E Y	E X	E XY	E X ²

$$b = \frac{n \sum XY - \sum X \sum Y}{n \sum X^2 - (\sum X)^2}$$

$$a = \frac{\sum Y - b \cdot \sum X}{n}$$

$$b = \frac{19.843.750.000}{396.875.000.000}$$

0,05

$$a = \frac{1.800.000}{12}$$

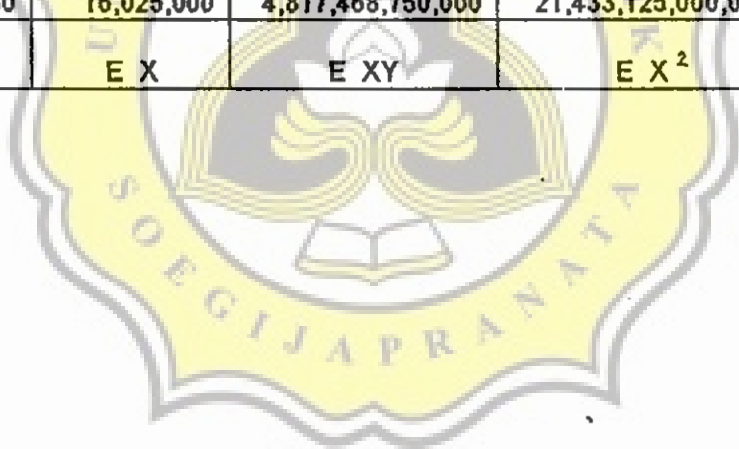
150,000

Jadi biaya variabel per unit untuk biaya lain-lain pada biaya pemasaran Rp. 0,05,- dan biaya tetap periode Rp. 150,000,-

LAMPIRAN 11

PEMISAHAN BIAYA TELEPON DAN FAX TAHUN 1998

Bulan	Biaya Telepon & Fax (Y)	Jumlah Lembar (X)	XY	X^2
Januari	280,000	1,200,000	336,000,000,000	1,440,000,000,000
Februari	302,500	1,350,000	408,375,000,000	1,822,500,000,000
Maret	295,000	1,300,000	383,500,000,000	1,690,000,000,000
April	298,750	1,325,000	395,843,750,000	1,755,625,000,000
Mei	306,250	1,375,000	421,093,750,000	1,890,625,000,000
Juni	310,000	1,400,000	434,000,000,000	1,960,000,000,000
Juli	298,750	1,325,000	395,843,750,000	1,755,625,000,000
Agustus	302,500	1,350,000	408,375,000,000	1,822,500,000,000
September	295,000	1,300,000	383,500,000,000	1,690,000,000,000
Oktober	298,750	1,325,000	395,843,750,000	1,755,625,000,000
November	306,250	1,375,000	421,093,750,000	1,890,625,000,000
Desember	310,000	1,400,000	434,000,000,000	1,960,000,000,000
Total	3,603,750	16,025,000	4,817,468,750,000	21,433,125,000,000
n = 12	E Y	E X	E XY	E X ²



$$b = \frac{n \sum EXY - \sum EX \cdot \sum EY}{n \sum EX^2 - (\sum EX)^2}$$

$$a = \frac{\sum EY - b \cdot \sum EX}{n}$$

$$b = \frac{59.531.250.000}{396.875.000.000}$$

0,15

$$a = \frac{1.200.000}{12}$$

100,000

Jadi biaya variabel per unit untuk biaya telepon dan fax Rp. 0,15,- dan biaya tetap periode Rp. 100,000,-

LAMPIRAN 12

PEMISAHAN BIAYA LAIN-LAIN (ADMINISTRASI DAN UMUM) TAHUN 1998

Bulan	Biaya Lain-Lain (Admst & Umum) (Y)	Jumlah Lembar (X)	XY	² X
Januari	210,000	1,200,000	252,000,000,000	1,440,000,000,000
Februari	217,500	1,350,000	293,625,000,000	1,822,500,000,000
Maret	215,000	1,300,000	279,500,000,000	1,690,000,000,000
April	216,250	1,325,000	286,531,250,000	1,755,625,000,000
Mei	218,750	1,375,000	300,781,250,000	1,890,625,000,000
Juni	220,000	1,400,000	308,000,000,000	1,960,000,000,000
Juli	216,250	1,325,000	286,531,250,000	1,755,625,000,000
Agustus	217,500	1,350,000	293,625,000,000	1,822,500,000,000
September	215,000	1,300,000	279,500,000,000	1,690,000,000,000
Oktober	216,250	1,325,000	286,531,250,000	1,755,625,000,000
November	218,750	1,375,000	300,781,250,000	1,890,625,000,000
Desember	220,000	1,400,000	308,000,000,000	1,960,000,000,000
Total	2,601,250	16,025,000	3,475,406,250,000	21,433,125,000,000
n = 12	E Y	E X	E XY	E X ²

$$b = \frac{n \cdot EXY - EX \cdot EY}{n \cdot EX^2 - (EX)^2}$$

$$a = \frac{EY - b \cdot EX}{n}$$

$$b = \frac{19.843.750.000}{396.875.000.000}$$

0.05

$$a = \frac{1.800.000}{12}$$

150,000

Jadi biaya variabel per unit untuk biaya lain-lain pada biaya administrasi dan umum Rp. 0,05,- dan biaya tetap periode Rp. 150,000,-



CV. SIDODADI

Factory / Office : JL. KH. Wahid Hasim No. 15 Kudus
Telp. (0291) 38297 - 443846 Fax (0291) 443847

SURAT KETERANGAN
Nomer : SK/SDI/022/1999

Yang bertandatangan dibawah ini mengatakan bahwa :

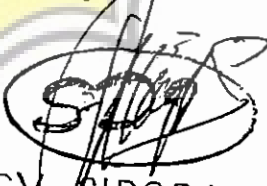
Nama : TENNY OKTAVIA HANANTHA
NIM : 94.60.155
NIRM : 94.6.111.02030.50045
Fakultas : Ekonomi Jurusan Akuntansi
Universitas Katholik Soegijapranata Semarang

Telah melaksanakan penelitian/pengumpulan data dalam rangka pembuatan skripsi dengan judul *Evaluasi Kelayakan Pengambilan Keputusan Menolak Pesanan Khusus CV. Sidodadi Kudus.*

Demikian penjelasan dari kami, sehingga dapat digunakan dan dimanfaatkan sesuai dengan semestinya.

Kudus, 15 Oktober 1999

Mengetahui,


CV. SIDODADI
Chandra Darmono
Direktur

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