

## Lampiran 1

### Biaya reparasi dan pemeliharaan mesin

x	y	xy	x <sup>2</sup>
235.157	8.500.000	1.998.834.500.000	55.298.814.650
241.361	8.700.000	2.099.840.700.000	58.255.132.320
272.608	8.800.000	2.398.950.400.000	74.315.121.660
235.157	8.810.000	2.071.733.170.000	55.298.814.650
241.361	8.090.000	1.952.610.490.000	58.255.132.320
267.794	9.100.000	2.436.925.400.000	71.713.626.440
1.493.438	52.000.000	12.958.894.660.000	373.136.642.040

$$b = \frac{n(\sum xy) - (\sum x)(\sum y)}{n(\sum x^2) - (\sum x)^2}$$
$$= \frac{6(12.958.894.660.000) - (1.493.438)(52.000.000)}{6(373.136.642.042) - (1.493.438)^2}$$

$$= \frac{77.753.367.960.000 - 77.658.776.000.000}{2.238.819.852.000 - 2.230.357.060.000}$$

$$= \frac{94.591.960.000}{8.462.792.000}$$

$$= 11,177$$

$$= 11,18$$

$$a = \frac{\sum y - b \sum x}{n}$$

$$= \frac{52.000.000 - 11,18(1.493.438)}{6}$$

$$= \frac{52.000.000 - 16.696.636,84}{6}$$

$$= 5.883.893,86$$

$$Y = 5.883.893,86 + 11,18x$$

## Lampiran 2

Biaya reparasi dan pemeliharaan kendaraan

x	y	xy	x <sup>2</sup>
235.157	7.800.000	1.834.224.600.000	55.298.814.650
241.361	7.900.000	1.906.751.900.000	58.255.132.320
272.608	7.900.000	2.153.603.200.000	74.315.121.660
235.157	7.200.000	1.693.130.400.000	55.298.814.650
241.361	7.500.000	1.810.207.500.000	58.255.132.320
267.794	7.300.000	1.954.896.200.000	71.713.626.440
1.493.438	45.600.000	11.352.813.800.000	373.136.642.040

$$\begin{aligned} b &= \frac{n(\sum xy) - (\sum x)(\sum y)}{n(\sum x^2) - (\sum x)^2} \\ &= \frac{6(11.352.813.800.000) - (1.493.438)(45.600.000)}{6(373.136.642.042) - (1.493.438)^2} \\ &= \frac{68.116.882.800.000 - 68.100.772.800.000}{2.238.819.852.000 - 2.230.357.060.000} \\ &= \frac{16.110.000.000}{8.462.792.000} \\ &= 1,9 \\ a &= \frac{\sum y - b \sum x}{n} \\ &= \frac{45.600.000 - 1,9(1.493.438)}{6} \\ &= \frac{45.600.000 - 2.837.532,2}{6} \\ &= 7.127.077,97 \end{aligned}$$

$$Y = 7.127.077,97 + 1,9x$$

#### Lampiran 4

Biaya alat-alat kantor, cetakan dan foto copy

x	y	xy	x <sup>2</sup>
235.157	550.000	129.336.350.000	55.298.814.650
241.361	565.000	136.368.965.000	58.255.132.320
272.608	574.300	156.558.774.400	74.315.121.660
235.157	525.000	123.457.425.000	55.298.814.650
241.361	500.000	120.680.500.000	58.255.132.320
267.794	650.000	174.066.100.000	71.713.626.440
1.493.438	3.364.300	840.468.114.400	373.136.642.040

$$b = \frac{n(\sum xy) - (\sum x)(\sum y)}{n(\sum x^2) - (\sum x)^2}$$

$$= \frac{6(840.468.114.400) - (1.493.438)(3.364.300)}{6(373.136.642.042) - (1.493.438)^2}$$

$$= \frac{5.042.808.686.000 - 5.024.373.463.000}{2.238.819.852.000 - 2.230.357.060.000}$$

$$= \frac{18.143.222.600}{8.462.792.000}$$

$$= 2,178$$

$$= 2,18$$

$$a = \frac{\sum y - b \sum x}{n}$$

$$= \frac{3.364.300 - 2,18(1.493.438)}{6}$$

$$= \frac{3.364.300 - 3.255.694,84}{6}$$

$$= 18.100,86$$

$$Y = 18.100,86 + 2,18x$$

## Lampiran 5

### Biaya listrik

x	y	xy	x <sup>2</sup>
235.157	5.500.000	1.293.363.500.000	55.298.814.650
241.361	5.400.000	1.303.349.400.000	58.255.132.320
272.608	5.100.000	1.390.300.800.000	74.315.121.660
235.157	4.500.000	1.058.206.500.000	55.298.814.650
241.361	4.000.000	965.444.000.000	58.255.132.320
267.794	6.000.000	1.606.764.000.000	71.713.626.440
1.493.438	30.500.000	7.617.428.200.000	373.136.642.040

$$\begin{aligned} b &= \frac{n(\sum xy) - (\sum x)(\sum y)}{n(\sum x^2) - (\sum x)^2} \\ &= \frac{6(7.617.428.200.000) - (1.493.438)(30.500.000)}{6(373.136.642.042) - (1.493.438)^2} \\ &= \frac{45.704.569.200.000 - 45.549.859.000.000}{2.238.819.852.000 - 2.230.357.060.000} \\ &= \frac{154.710.200.000}{8.462.792.000} \\ &= 18,28 \end{aligned}$$

$$\begin{aligned} a &= \frac{\sum y - b \sum x}{n} \\ &= \frac{30.500.000 - 18,28(1.493.438)}{6} \\ &= \frac{30.500.000 - 27.300.046,64}{6} \\ &= 533.325,56 \end{aligned}$$

$$Y = 533.325,56 + 18,28x$$

## Lampiran 8

### Hasil pemisahan biaya semi variabel

1. Mesin	: BT = $5.883.893,86 \times 3$	= Rp. 17.651.681,58
	BV = $11,20 (744.312)$	= Rp. 8.336.294,40
2. Kendaraan	: BT = $6.861.935,17 \times 3$	= Rp. 20.585.807,20
	BV = $1,88 (744.312)$	= Rp. 1.400.050,80
		= Rp. 1.400.000,00
3. Pos dan Telekomunikasi	: BT = $160.000 \times 3$	= Rp. 480.000
	BV = $2,18 (744.312)$	= Rp. 1.622.600,16
4. Alat kantor	: BT = $18.100,86 \times 3$	= Rp. 54.302,58
	BV = $2,18 (744.312)$	= Rp. 1.622.600,16
5. Listrik	: BT = $533.525,6 \times 3$	= Rp. 1.599.976,68
	BV = $18,28 \times (744.312)$	= Rp. 13.606.023,36
		= Rp. 13.000.000,00
6. Transportasi	: BT = $725.722,63 \times 3$	= Rp. 2.177.167,89
	BV = $15,5 (744.312)$	= Rp. 11.536.836
7. Promosi	: BT = $575.936,46 \times 3$	= Rp. 1.727.809,38
	BV = $6,19 (744.312)$	= Rp. 4.607.291,28

## Lampiran 9

### Biaya-Biaya Perusahaan Tahun 1995 - 1998

Keterangan	1995	1996	1997	1998
Gaji karyawan produksi	109.500.000	109.500.000	109.500.000	109.500.000
Gaji karyawan kantor	216.000.000	216.000.000	216.000.000	216.000.000
Gaji karyawan pemasaran	52.690.800	52.690.800	52.690.800	52.690.800
Lemburan karyawan kantor	49.750.900	49.750.900	49.750.900	55.129.716
Lemburan karyawan produksi	9.750.000	9.850.000	10.000.000	10.000.000
Penyusutan mesin	3.802.000	3.802.000	3.802.000	3.802.000
Penyusutan gedung	7.800.000	7.800.000	7.800.000	7.800.000
Biaya administrasi kantor	1.450.000	1.500.000	1.500.000	1.400.000
Penyusutan inventaris kantor	2.000.000	2.000.000	2.000.000	2.000.000
Penyusutan peralatan kantor	1.400.000	1.400.000	1.400.000	1.400.000
Pemakaian bahan baku	298.500.000	302.250.000	295.000.000	313.920.000
Pemakaian bahan penolong	33.790.000	33.900.000	33.601.500	35.142.400
Biaya reparasi & pemeliharaan mesin	26.200.000	26.300.000	26.300.000	26.000.000
Biaya reparasi & pemeliharaan kendaraan	24.100.000	24.000.000	23.800.000	23.600.000
Biaya asah pisau	6.450.000	6.450.000	6.500.000	7.900.000
Biaya cetak di luar	3.575.000	3.600.000	3.300.000	4.567.200
Pos dan telekomunikasi	28.000.000	31.000.000	30.000.000	32.200.000
Alat-alat kantor, cetakan dan fotokopi	1.257.000	1.750.000	1.625.000	1.689.300
Listrik	14.350.000	14.500.000	14.000.000	16.000.000
Transportasi	13.700.000	13.700.000	12.600.000	14.400.000
Promosi	6.300.000	6.300.000	6.250.000	6.400.000
<b>Jumlah</b>	<b>910.365.800</b>	<b>918.043.800</b>	<b>907.420.200</b>	<b>941.541.416</b>

Sumber : Data sekunder yang diolah

### Lampiran 10

Menghitung penjualan tahun 2000

Berdasarkan laba tahun 1999 sebesar :

Penjualan Rp. 1.533.283.913,00

Biaya-biaya Rp. 910.708.700,00

Laba Rp. 622.575.213,00

Maka penjualan untuk tahun 2000

- dalam unit:

$$X = \frac{A + I}{P - B}$$

$$X = \frac{443.382.219,20 + 622.575.213}{2060 - (634,17 \times 110\%)}$$

$$X = \frac{1.065.957.432}{2060 - 697,59}$$

$$X = \frac{1.065.957.432}{1.362,41}$$

$$X = 782.405,76$$

$$X = 782.406$$

- dalam rupiah:

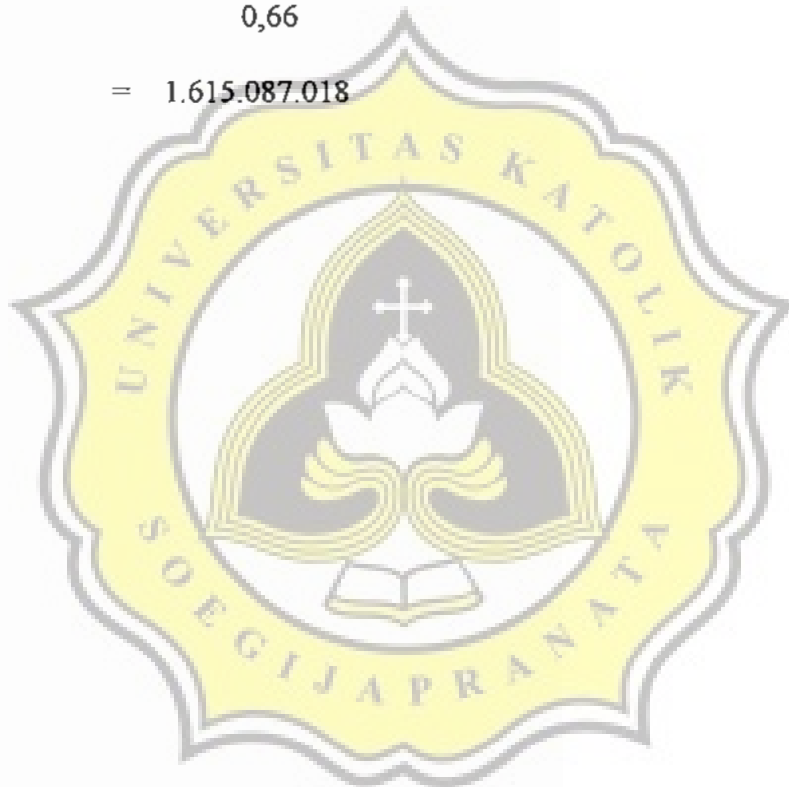
$$X = \frac{A + I}{1 - \frac{B}{P}}$$

$$= \frac{443.382.219,20 + 622.575.213}{1 - \frac{697,59}{2060}}$$

$$= \frac{1.065.957.432}{1 - 0,34}$$

$$= \frac{1.065.957.432}{0,66}$$

$$= 1.615.087.018$$





## Lampiran 11

### Trend Penjualan (unit) dengan Metode Kuadrat Terkecil

Tahun	Penjualan (unit) Y	Deviasi (tahun) X	XY	X <sup>2</sup>	Trend
1995	743.735	- 2	-1.487.470	4	737.746,6
1996	738.257	- 1	-738.257	1	738.948,9
1997	725.326	0	0	0	740.151,2
1998	749.126	1	749.126	1	741.353,5
1999	744.312	2	1.488.624	4	742.555,8
Jumlah	3.700.756	0	12.023	10	3.700.756,0

$$a = \frac{\sum Y}{n} = \frac{3.700.756}{5} = 740.151,2$$

$$b = \frac{\sum XY}{\sum X^2} = \frac{12.023}{10} = 1.202,3$$

$$Y = a + bx$$
$$= 740.151,2 + 1.202,3 X$$

Untuk tahun 2000 penjualan

$$Y = a + bx$$
$$= 740.151,2 + 1.202,3 X$$
$$= 740.151,2 + 1.202,3 (+3)$$
$$= 743.758,1$$

## Lampiran 12

Laba Tahun 2000 berdasarkan Trend Penjualan

$$PX = BX + A + I$$

$$(2060 \times 743.758) = (634,17 \times 110\%) 743.758 + 443.382.219,2 + I$$

$$1.532.141.480 = 518.838.143,20 + 443.382.219,2 + I$$

$$1.532.141.480 = 962.220.632,4 + I$$

$$I = 1.532.141.480 - 962.220.362,40$$

$$= 569.921.117,60$$



### Lampiran 13

#### Menghitung Impas

- dalam unit:

$$X = \frac{A + I}{P - B}$$

$$X = \frac{443.382.219,20 + 0}{2060 - (634,17 \times 110\%)}$$

$$X = \frac{443.382.219,20}{2060 - 697,59}$$

$$X = \frac{443.382.219,20}{1.362,41}$$

$$X = 325.439,639$$

$$X = 325.440$$

- dalam rupiah:

$$X = \frac{A + I}{B}$$

$$1 - \frac{P}{P}$$

$$= \frac{443.382.219,20 + 0}{697,59}$$

$$= \frac{443.382.219,20}{1 - \frac{2060}{2060}}$$

$$= \frac{443.382.219,20}{1 - 0,34}$$

$$= \frac{443.382.219,20}{0,66}$$

$$= 671.791.241,20$$



# CV. WIRA SATRIYA

Percetakan, Pengadaan Alat Tulis Kantor dan Perlengkapan Pegawai

Jl. Dr. Suratmo 325 Telp. (024) 604135 Manyaran - Semarang

## SURAT KETERANGAN SURVEY

Yang bertanda tangan di bawah ini :

Nama : WIDININGSIH, SE  
JABATAN : Manajer Pemasaran CV. Wira Satriya  
Alamat : Jl. Dr. Suratmo No.325 Semarang telp. (024) 604135

Dengan ini memberikan surat keterangan survey kepada :

Nama : MEI HARTATI TRI HANDAYANI  
Pekerjaan : Mahasiswa  
Alamat : Karang Rejo Barat No. 20 Semarang

Adapun surat keterangan survey ini diberikan karena yang bersangkutan telah mengadakan survey di CV. Wira Satriya dan digunakan sebagai bahan penelitian skripsi.

Semarang, 23 Februari 2000

CV. WIRA SATRIYA



  
WIDININGSIH, SE

### Lampiran 3

Biaya pos dan telekomunikasi

x	y	xy	x <sup>2</sup>
235.157	10.000.000	2.351.570.000.000	55.298.814.650
241.361	10.900.000	2.630.834.900.000	58.255.132.320
272.608	11.300.000	3.080.470.400.000	74.315.121.660
235.157	9.500.000	2.233.991.500.000	55.298.814.650
241.361	9.000.000	2.172.249.000.000	58.255.132.320
267.794	11.000.000	2.945.734.000.000	71.713.626.440
1.493.438	61.700.000	15.414.849.800.000	373.136.642.040

$$b = \frac{n(\sum xy) - (\sum x)(\sum y)}{n(\sum x^2) - (\sum x)^2}$$
$$= \frac{6(15.414.849.800.000) - (1.493.438)(61.700.000)}{6(373.136.642.042) - (1.493.438)^2}$$
$$= \frac{92.489.098.800.000 - 92.145.124.600.000}{2.238.819.852.000 - 2.230.357.060.000}$$
$$= \frac{343.974.200.000}{8.462.792.000}$$

$$= 40,645$$

$$= 40,65$$

$$a = \frac{\sum y - b \sum x}{n}$$

$$= \frac{61.700.000 - 40,65(1.493.438)}{6}$$

$$= \frac{61.700.000 - 60.708.254,70}{6}$$

$$= 165.290,88$$

$$Y = 165.290,88 + 40,65x$$