

Lampiran A

Perhitungan Dari Perusahaan

Biaya konversi total selama tahun 1998 adalah Rp. 82.197.190,00 dan dialokasikan sebagai berikut :

▪ Januari

B. Konversi total = Rp. 6.487.295,00 dan dialokasikan :

$$\begin{array}{r} 2461 \times 22.914,57 \\ \hline 72.213.992,01 \end{array} \times 6.487.295$$

Katun/Kg =  $\frac{72.213.992,01}{2461}$

= 2.058,52

$$\begin{array}{r} 1525,4 \times 10.371,86 \\ \hline 72.213.992,01 \end{array} \times 6.487.295$$

Polyester/Kg =  $\frac{72.213.992,01}{1525,4}$

= 931,75

▪ Februari

B. Konversi total Rp. 6.167.120,00 dan dialokasikan :

$$\begin{array}{r} 1838,2 \times 23.869,35 \\ \hline 63.734.427,93 \end{array} \times 6.167.120$$

Katun/Kg =  $\frac{63.734.427,93}{1838,2}$

= 2.309,66

$$\begin{array}{r} 1838 \times 10.804,02 \\ \hline 63.734.427,93 \end{array} \times 6.167.120$$

Polyester/Kg =  $\frac{63.734.427,93}{1838}$

= 1.045,43

- Maret

B. Konversi total Rp. 6.447.875,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1717,5 \times 25.957,91}{68.081.450,42} \times 6.447.875}{1717,5}$$

$$= 2.458,43$$

$$\text{Polyester/Kg} = \frac{\frac{2000 \times 11.749,37}{68.081.450,42} \times 6.447.875}{2000}$$

$$= 1.112,76$$

- April

B. Konversi total Rp. 6.168.070,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1775 \times 26.256,28}{67.683.104,31} \times 6.168.070}{1775}$$

$$= 2.392,78$$

$$\text{Polyester/Kg} = \frac{\frac{1773,6 \times 11.884,42}{67.683.104,31} \times 6.168.070}{1773,6}$$

$$= 1.083,05$$

- Mei

B. Konversi total Rp. 6.080.895,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1933,8 \times 27.449,75}{73.669.921,89} \times 6.080.895}{1933,8}$$

$$= 2.265,77$$

$$\text{Polyester/Kg} = \frac{1657 \times 12.424,62}{73.669.921,89} \times 6.080.895$$

$$= \frac{1657}{1657}$$

$$= 1.025,56$$

■ Juni

B. Konversi total Rp. 7.180.350,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{794,5 \times 30.791,46}{57.494.955,27} \times 7.180.350$$

$$= \frac{794,5}{794,5}$$

$$= 3.845,44$$

$$\text{Polyester/Kg} = \frac{2370 \times 13.937,19}{57.494.955,27} \times 7.180.350$$

$$= \frac{2370}{2370}$$

$$= 1.740,57$$

■ Juli

B. Konversi total Rp. 6.832.345,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{960,4 \times 28.881,91}{58.315.605,90} \times 6.832.345$$

$$= \frac{960,4}{960,4}$$

$$= 3.383,85$$

$$\text{Polyester/Kg} = \frac{2339 \times 13.072,86}{58.315.605,90} \times 6.832.345$$

$$= \frac{2339}{2339}$$

$$= 1.531,64$$

- Agustus

B. Konversi total Rp. 7.176.450,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1659 \times 27.509,42}{70.186.516,32} \times 7.176.450}{1659}$$

$$= 2.812,79$$

$$\text{Polyester/Kg} = \frac{\frac{1971,5 \times 12.451,63}{70.186.516,32} \times 7.176.450}{1971,5}$$

$$= 1.273,16$$

- September

B. Konversi total Rp. 7.505.020,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1844,2 \times 26.315,95}{70.984.920,54} \times 7.505.020}{1844,2}$$

$$= 2.782,31$$

$$\text{Polyester/Kg} = \frac{\frac{1885 \times 11.911,43}{70.984.920,54} \times 7.505.020}{1885}$$

$$= 1.259,36$$

- Oktober

B. Konversi total Rp. 7.883.525,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1884,2 \times 26.256,28}{71.874.214,47} \times 7.883.525}{1884,2}$$

$$= 2.879,92$$

$$\text{Polyester/Kg} = \frac{\frac{1885 \times 11.884,42}{71.874.214,47} \times 7.883.525}{1885}$$

$$= 1.303,54$$

- November

B. Konversi total Rp. 7.011.090,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1672 \times 25.778,89}{65.722.548,00} \times 7.011.090}{1672}$$

$$= 2.750,02$$

$$\text{Polyester/Kg} = \frac{\frac{1938,6 \times 11.668,34}{65.722.548,00} \times 7.011.090}{1938,6}$$

$$= 1.244,75$$

- Desember

B. Konversi total Rp. 7.257.155,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1717,5 \times 25.480,53}{67.050.829,43} \times 7.257.155}{1717,5}$$

$$= 2.757,85$$

$$\text{Polyester/Kg} = \frac{\frac{2019,2 \times 11.533,29}{67.050.829,43} \times 7.257.155}{2019,2}$$

$$= 1.248,29$$

## Lampiran B

### Perhitungan Dari Hasil Penelitian

Biaya konversi total selama tahun 1998 adalah Rp. 82.197.190,00 dan dialokasikan sebagai berikut :

#### ■ Januari

B. Konversi total = Rp. 6.487.295,00 dan dialokasikan :

$$\begin{array}{r} 2461 \times 3,2 \\ \hline 15.959,82 \end{array} \times 6.487.295$$

Katun/Kg =  $\frac{15.959,82}{2461}$

= 1.300,73

$$\begin{array}{r} 1525,4 \times 5,3 \\ \hline 15.959,82 \end{array} \times 6.487.295$$

Polyester/Kg =  $\frac{15.959,82}{1525,4}$

= 2.154,33

#### ■ Februari

B. Konversi total Rp. 6.167.120,00 dan dialokasikan :

$$\begin{array}{r} 1838,2 \times 3,2 \\ \hline 15.623,64 \end{array} \times 6.167.120$$

Katun/Kg =  $\frac{15.623,64}{1838,2}$

= 1.263,14

$$\begin{array}{r} 1838 \times 5,3 \\ \hline 15.623,64 \end{array} \times 6.167.120$$

Polyester/Kg =  $\frac{15.623,64}{1838}$

= 2.092,07

- Maret

B. Konversi total Rp. 6.447.875,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1717,5 \times 3,2}{18.096} \times 6.447.875}{1717,5}$$

$$= 1.281,88$$

$$\text{Polyester/Kg} = \frac{\frac{2000 \times 5,3}{18.096} \times 6.447.875}{2.000}$$

$$= 2.123,12$$

- April

B. Konversi total Rp. 6.168.070,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1775 \times 3,2}{15.080,08} \times 6.168.070}{1775}$$

$$= 1.308,87$$

$$\text{Polyester/Kg} = \frac{\frac{1773,6 \times 5,3}{15.080,08} \times 6.168.070}{1773,6}$$

$$= 2.167,81$$

- Mei

B. Konversi total Rp. 6.080.895,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1933,8 \times 3,2}{14.970,26} \times 6.080.895}{1933,8}$$

$$= 1.299,84$$

$$\text{Polyester/Kg} = \frac{\frac{1657 \times 5,3}{14.970,26} \times 6.080.895}{1657}$$

$$= 2.152,85$$

- Juni

B. Konversi total Rp. 7.180.350,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{794,5 \times 3,2}{15.103,4} \times 7.180.350}{794,5}$$

$$= 1.521,32$$

$$\text{Polyester/Kg} = \frac{\frac{2339 \times 5,3}{15.103,4} \times 7.180.350}{2339}$$

$$= 2.519,69$$

- Juli

B. Konversi total Rp. 6.832.345,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{960,4 \times 3,2}{15.469,98} \times 6.832.345}{960,4}$$

$$= 1.413,29$$

$$\text{Polyester/Kg} = \frac{\frac{2339 \times 5,3}{15.469,98} \times 6.832.345}{2339}$$

$$= 2.340,76$$



- Agustus

B. Konversi total Rp. 7.176.450,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1659 \times 3,2}{15,757,75} \times 7.176.450}{1659}$$

$$= 1.457,36$$

$$\text{Polyester/Kg} = \frac{\frac{1971,5 \times 5,3}{15.757,75} \times 7.176.450}{1971,5}$$

$$= 2.413,75$$

- September

B. Konversi total Rp. 7.505.020,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1844,2 \times 3,2}{15.891,94} \times 7.505.020}{1844,2}$$

$$= 1.511,21$$

$$\text{Polyester/Kg} = \frac{\frac{1885 \times 5,3}{15.891,94} \times 7.505.020}{1885}$$

$$= 2.502,94$$

- Oktober

B. Konversi total Rp. 7.883.525,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1884,2 \times 3,2}{16.019,94} \times 7.883.525}{1884,2}$$

$$= 1.574,74$$

$$\text{Polyester/Kg} = \frac{\frac{1885 \times 5,3}{16.019,94} \times 7.883.525}{1885}$$

$$= 2.608,17$$

■ November

B. Konversi total Rp. 7.011.090,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1672 \times 3,2}{15.624,98} \times 7.011.090}{1672}$$

$$= 1.435,87$$

$$\text{Polyester/Kg} = \frac{\frac{1938,6 \times 5,3}{15.624,98} \times 7.011.090}{1938,6}$$

$$= 2.378,17$$

■ Desember

B. Konversi total Rp. 7.257.155,00 dan dialokasikan :

$$\text{Katun/Kg} = \frac{\frac{1717,5 \times 3,2}{16.197,76} \times 7.257.155}{1717,5}$$

$$= 1.433,71$$

$$\text{Polyester/Kg} = \frac{\frac{2019,2 \times 5,3}{16.197,76} \times 7.257.155}{2.019,2}$$

$$= 2.374,58$$



# CV. GAJAH PERKASA TRIMANDIRI

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## SURAT KETERANGAN

Dengan ini kami memberitahukan bahwa mahasiswa yang tersebut di bawah ini:

Nama : Endang Sari  
NIM : 95.60.209  
Fak/Jur : Ekonomi / Akuntansi  
Universitas Katolik Soegijapranata Semarang

Telah melakukan survei dan pengambilan data di CV. Gajah Perkasa Tri Mandiri Semarang pada bulan Maret 1999 sampai dengan Juni 1999, dalam rangka penyusunan skripsi dengan judul "Evaluasi Alokasi Biaya Konversi untuk Perhitungan Harga Pokok Produksi ( Studi Kasus CV. Gajah Perkasa Tri Mandiri Semarang )".

Demikian surat keterangan ini dibuat untuk dapat dipergunakan seperlunya.

Semarang, 2 Juli 1999

Mengetahui

Bp. Agung Wibowo  
Pimpinan

