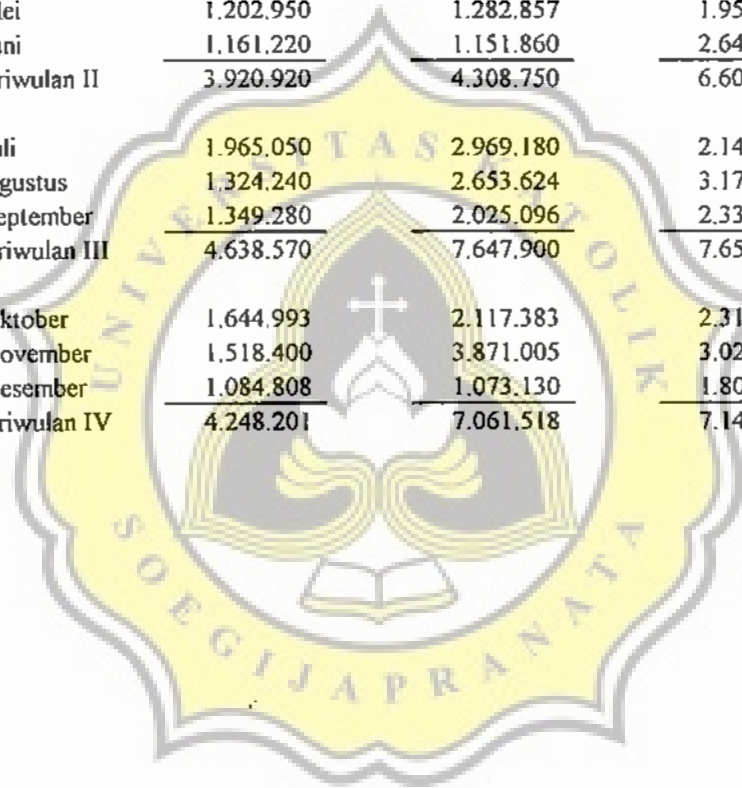


## Lampiran 1.

Rekapitulasi Biaya Pemeliharaan Mesin PT Wahana Karya Furindo  
Tahun 1999 - 2001 ( Dlm Rupiah )

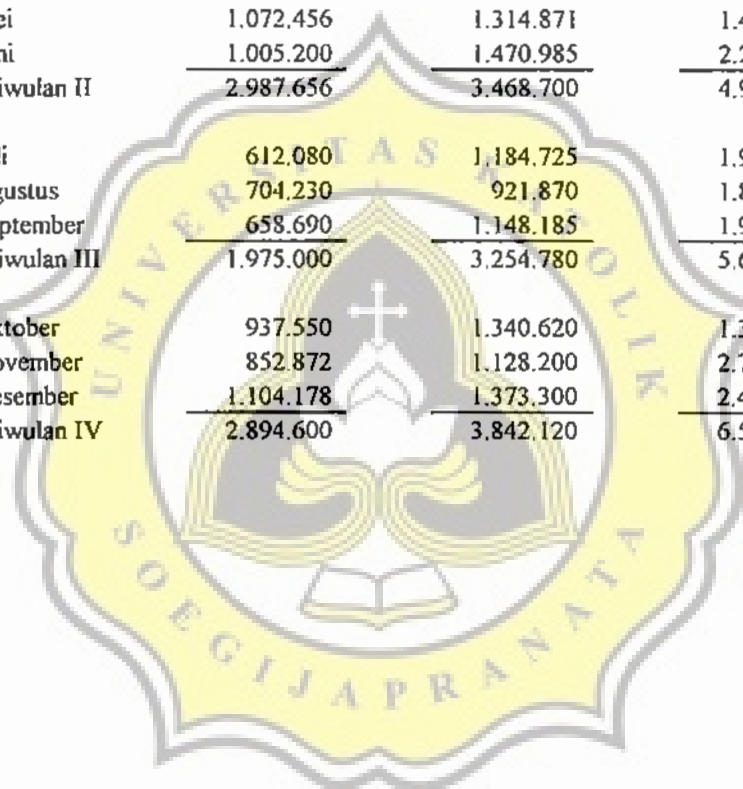
	1999	2000	2001
Januari	941.600	2.603.624	2.981.000
Februari	1.796.300	1.772.380	2.251.520
Maret	1.840.620	1.098.116	2.378.214
Triwulan I	4.578.520	5.474.120	7.610.734
April	1.556.750	1.874.033	2.000.600
Mei	1.202.950	1.282.857	1.958.596
Juni	1.161.220	1.151.860	2.643.608
Triwulan II	3.920.920	4.308.750	6.602.804
Juli	1.965.050	2.969.180	2.141.530
Agustus	1.324.240	2.653.624	3.175.050
September	1.349.280	2.025.096	2.335.655
Triwulan III	4.638.570	7.647.900	7.652.235
Oktober	1.644.993	2.117.383	2.318.878
November	1.518.400	3.871.005	3.023.225
Desember	1.084.808	1.073.130	1.804.700
Triwulan IV	4.248.201	7.061.518	7.146.803



## Lampiran 2.

Rekapitulasi Biaya Inspeksi PT Wahana Karya Furindo  
Tahun 1999 - 2001 ( Dlm Rupiah )

	1999	2000	2001
Januari	648.500	1.249.113	1.571.065
Februari	810.600	677.587	1.678.044
Maret	1.019.800	1.113.300	1.052.681
Triwulan I	2.478.900	3.040.000	4.301.790
April	910.000	682.844	1.217.250
Mei	1.072.456	1.314.871	1.476.960
Juni	1.005.200	1.470.985	2.252.849
Triwulan II	2.987.656	3.468.700	4.947.059
Juli	612.080	1.184.725	1.939.000
Agustus	704.230	921.870	1.804.575
September	658.690	1.148.185	1.945.542
Triwulan III	1.975.000	3.254.780	5.689.117
Oktober	937.550	1.340.620	1.309.869
November	852.872	1.128.200	2.790.015
Desember	1.104.178	1.373.300	2.442.601
Triwulan IV	2.894.600	3.842.120	6.542.485

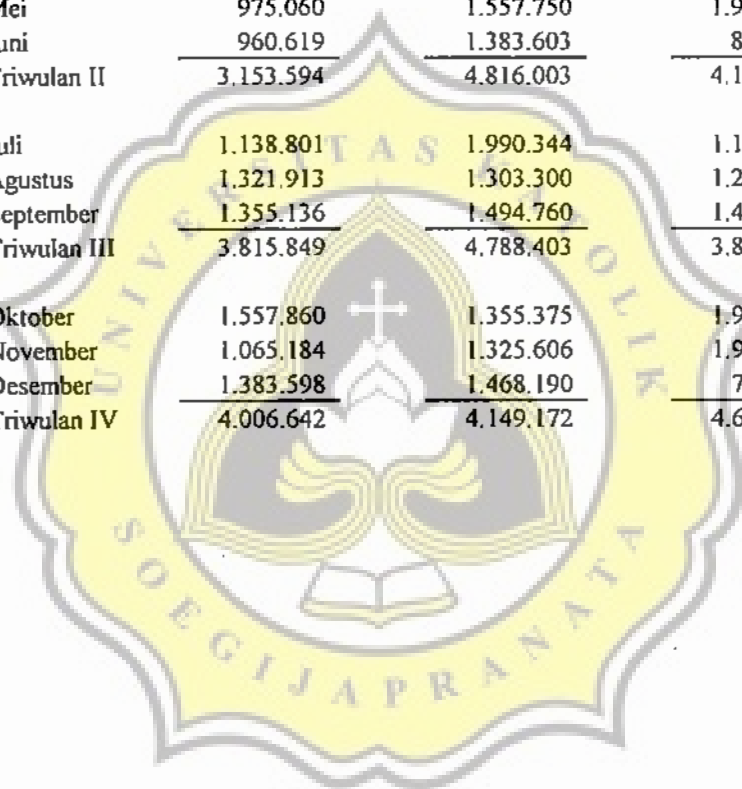


Lampiran 3.  
 Rekapitulasi Biaya Klaim PT Wahana Karya Furindo  
 Tahun 1999 - 2001 ( Dlm Rupiah )

	1999	2000	2001
Januari	1.459.226	1.617.224	2.050.127
Februari	2.142.149	1.573.399	2.264.023
Maret	<u>1.274.150</u>	<u>964.113</u>	<u>2.244.942</u>
Triwulan I	4.875.525	4.154.735	6.559.091
April	1.740.241	844.266	1.703.859
Mei	1.527.408	1.467.740	1.363.104
Juni	<u>1.515.950</u>	<u>1.135.010</u>	<u>1.301.610</u>
Triwulan II	4.783.599	3.447.016	4.368.573
Juli	1.855.888	1.065.934	1.267.735
Agustus	1.417.544	1.148.854	1.110.218
September	<u>1.934.508</u>	<u>1.011.746</u>	<u>831.330</u>
Triwulan III	5.207.940	3.226.534	3.209.283
Oktober	1.577.371	2.320.985	3.127.825
November	1.796.020	2.328.201	3.136.597
Desember	<u>1.954.065</u>	<u>3.421.085</u>	<u>2.588.297</u>
Triwulan IV	5.327.455	8.070.271	8.852.719

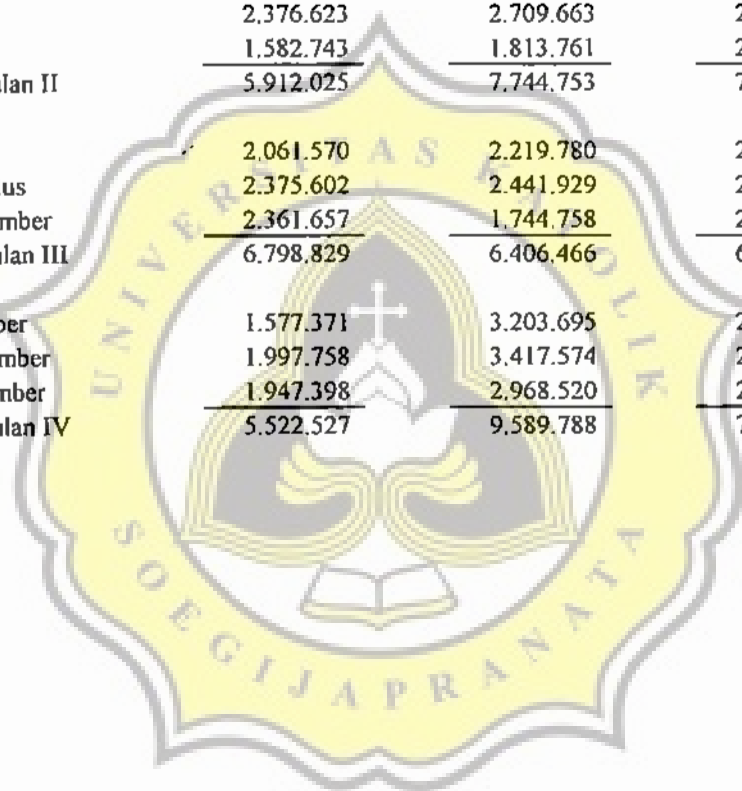
Lampiran 4.  
Rekapitulasi Biaya Scrap PT Wahana Karya Furindo  
Tahun 1999 - 2001 ( Dlm Rupiah )

	1999	2000	2001
Januari	601.558	1.392.782	1.353.398
Februari	1.180.369	1.972.650	1.183.755
Maret	824.350	822.397	1.252.349
Triwulan I	2.606.276	4.187.829	3.789.501
April	1.217.915	1.874.650	1.443.533
Mei	975.060	1.557.750	1.910.820
Juni	960.619	1.383.603	814.099
Triwulan II	3.153.594	4.816.003	4.168.451
Juli	1.138.801	1.990.344	1.167.348
Agustus	1.321.913	1.303.300	1.255.217
September	1.355.136	1.494.760	1.412.732
Triwulan III	3.815.849	4.788.403	3.835.297
Oktober	1.557.860	1.355.375	1.913.487
November	1.065.184	1.325.606	1.925.436
Desember	1.383.598	1.468.190	792.202
Triwulan IV	4.006.642	4.149.172	4.631.125



Lampiran 5.  
 Rekapitulasi Biaya Rework PT Wahana Karya Furindo  
 Tahun 1999 - 2001 ( Dlm Rupiah )

	1999	2000	2001
Januari	1.744.818	2.640.401	2.200.047
Februari	2.065.619	2.872.695	1.930.140
Maret	1.191.831	3.000.574	3.499.693
Triwulan I	5.002.267	8.513.670	7.629.880
April	1.952.660	3.221.330	2.330.080
Mei	2.376.623	2.709.663	2.411.891
Juni	1.582.743	1.813.761	2.744.624
Triwulan II	5.912.025	7.744.753	7.486.594
Juli	2.061.570	2.219.780	2.010.682
Agustus	2.375.602	2.441.929	2.090.827
September	2.361.657	1.744.758	2.174.741
Triwulan III	6.798.829	6.406.466	6.276.250
Oktober	1.577.371	3.203.695	2.560.250
November	1.997.758	3.417.574	2.638.725
Desember	1.947.398	2.968.520	2.478.621
Triwulan IV	5.522.527	9.589.788	7.677.596



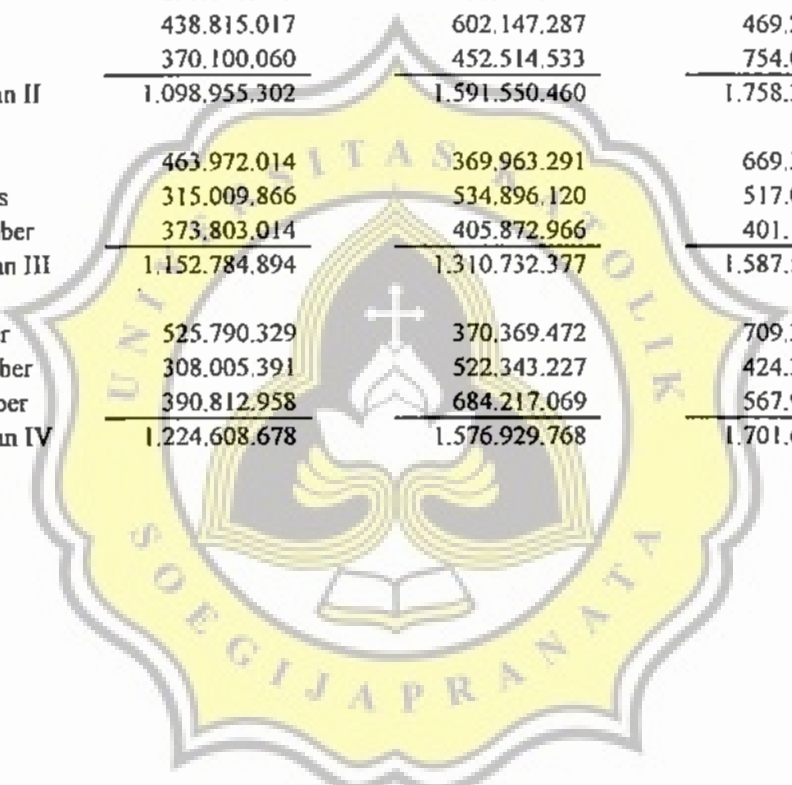
## Lampiran 6.

Rekapitulasi Biaya Tenaga Kerja Pemeriksa PT Wahana Karya Furindo  
Tahun 1999 - 2001 ( Dlm Rupiah )

	1999	2000	2001
Januari	576.910	1.170.755	1.037.963
Februari	1.247.495	1.184.880	989.025
Maret	<u>1.132.027</u>	<u>1.098.376</u>	<u>898.156</u>
Triwulan I	2.956.432	3.454.011	2.925.143
April	663.333	1.197.347	937.239
Mei	833.382	1.131.000	984.494
Juni	<u>591.012</u>	<u>892.417</u>	<u>1.028.572</u>
Triwulan II	2.087.727	3.220.764	2.950.305
Juli	604.890	642.545	1.082.525
Agustus	836.883	1.134.514	975.558
September	<u>729.836</u>	<u>796.606</u>	<u>889.876</u>
Triwulan III	2.171.610	2.573.665	2.947.959
Oktober	583.922	888.672	1.366.425
November	752.771	918.051	1.234.125
Desember	<u>1.049.655</u>	<u>1.113.038</u>	<u>1.544.168</u>
Triwulan IV	2.386.347	2.919.760	4.144.718

Lampiran 7.  
Rekapitulasi Penjualan PT Wahana Karya Furindo  
Tahun 1999 - 2001 ( Dlm Rupiah )

	1999	2000	2001
Januari	194.563.470	269.703.928	430.076.072
Februari	225.489.401	561.928.307	599.008.550
Maret	212.352.460	444.975.152	683.706.562
Triwulan I	<u>632.405.331</u>	<u>1.276.607.387</u>	<u>1.712.791.184</u>
April	290.040.225	536.888.640	535.048.641
Mei	438.815.017	602.147.287	469.253.530
Juni	370.100.060	452.514.533	754.024.298
Triwulan II	<u>1.098.955.302</u>	<u>1.591.550.460</u>	<u>1.758.326.469</u>
Juli	463.972.014	369.963.291	669.337.152
Agustus	315.009.866	534.896.120	517.030.147
September	373.803.014	405.872.966	401.159.430
Triwulan III	<u>1.152.784.894</u>	<u>1.310.732.377</u>	<u>1.587.526.729</u>
Oktober	525.790.329	370.369.472	709.325.093
November	308.005.391	522.343.227	424.397.756
Desember	390.812.958	684.217.069	567.962.619
Triwulan IV	<u>1.224.608.678</u>	<u>1.576.929.768</u>	<u>1.701.685.468</u>



## Lampiran 8.

Biaya Produksi PT Wahana Karya Furindo  
Periode tahun 1999 - 2001

No.	Jenis Biaya	Jumlah		
		1999	2000	2001
1	Biaya bahan baku	1.452.945.312	2.574.945.407	3.232.198.097
2	Biaya Tenaga Kerja langsung	1.186.118.280	1.421.478.000	1.482.599.376
3	Biaya Overhead Pabrik	188.001.000	251.882.750	357.577.250
4	Biaya Tenaga Kerja tidak langsung	120.636.400	133.071.158	169.069.746
5	Biaya pemeliharaan mesin	22.668.241	32.690.800	42.323.397
6	Biaya Keperluan Produksi	64.665.601	85.371.225	87.177.945
7	Beban alat-alat kecil	79.230.360	101.582.700	111.663.876

Sumber: PT Wahana Karya Furindo

Biaya Umum dan Administrasi PT Wahana Karya Furindo  
Periode tahun 1999 - 2001

No.	Jenis Biaya	Jumlah		
		1999	2000	2001
1	Gaji dan Tunjangan pegawai	196.206.000	245.402.700	270.009.180
2	Jamsostek	103.233.620	115.978.356	107.959.356
3	Alat tulis kantor	36.343.800	43.787.544	58.501.860
4	Biaya telepon, listrik, dan PAM	26.782.788	28.001.523	31.611.600
5	Biaya pemeliharaan inv. pabrik	22.707.300	24.978.030	27.475.833
6	Biaya depresiasi	106.297.764	108.073.668	109.780.704
7	THR	39.894.658	53.196.951	75.457.850
8	Sumbangan	500.000	500.000	500.000
9	Biaya lain - lain	36.818.009	50.196.083	45.494.694
10	Biaya Penjualan	20.194.519	18.898.556	22.989.666

Sumber: PT Wahana Karya Furindo



## LAPORAN LABA - RUGI

31 Desember 1999

**PENJUALAN:**

Penjualan Lokal	1.536.000.000	
Penjualan Ekspor	<u>2.572.754.205</u>	
<b>Total Penjualan</b>		<b>4.108.754.205</b>
Retur Penjualan Lokal	20.194.519	
Retur Penjualan Ekspor	-	
Potongan Penjualan Lokal	-	
Potongan Penjualan Ekspor	-	
<b>Total Retur dan Potongan Penjualan</b>		<b><u>20.194.519</u></b>
<b>Total Penjualan Bersih</b>		<b>4.088.559.686</b>
<b>HARGA POKOK PENJUALAN:</b>		
H.P.P	<u>3.114.265.194</u>	
<b>Total H.P.P</b>		<b><u>3.114.265.194</u></b>
<b>Laba ( Rugi ) Kotor</b>		<b>974.294.492</b>
<b>BEBAN OPERASI:</b>		
Beban Pemasaran	215.782.591	
Beban Administrasi dan Umum	<u>531.965.930</u>	
<b>Total Beban Operasi</b>		<b><u>747.748.521</u></b>
<b>Laba ( Rugi ) Operasi</b>		<b>226.545.971</b>
<b>PENDAPATAN &amp; BEBAN LAIN-LAIN:</b>		
Pendapatan lain-lain	-	
Beban Lain-lain	<u>36.818.009</u>	
<b>Total Pendapatan dan Beban lain-lain</b>		<b><u>36.818.009</u></b>
<b>LABA ( RUGI ) PERIODE BERJALAN</b>		<b><u>189.727.962</u></b>
Sumber: PT Wahana Karya Furindo		

## LAPORAN LABA - RUGI

31 Desember 2000

**PENJUALAN:**

Penjualan Lokal	1.523.733.054	
Penjualan Ekspor	<u>4.232.086.938</u>	
<b>Total Penjualan</b>		<b>5.755.819.992</b>
Retur Penjualan Lokal	18.898.556	
Retur Penjualan Ekspor	-	
Potongan Penjualan Lokal	-	
Potongan Penjualan Ekspor	-	
<b>Total Retur dan Potongan Penjualan</b>		<b><u>18.898.556</u></b>
<b>Total Penjualan Bersih</b>		<b>5.736.921.436</b>
<b>HARGA POKOK PENJUALAN:</b>		
H.P.P	<u>4.601.022.040</u>	
<b>Total H.P.P</b>		<b><u>4.601.022.040</u></b>
<b>Laba ( Rugi ) Kotor</b>		<b>1.135.899.396</b>
<b>BEBAN OPERASI:</b>		
Beban Pemasaran	232.059.311	
Beban Administrasi dan Umum	<u>619.918.772</u>	
<b>Total Beban Operasi</b>		<b><u>851.978.083</u></b>
<b>Laba ( Rugi ) Operasi</b>		<b>283.921.313</b>
<b>PENDAPATAN &amp; BEBAN LAIN-LAIN:</b>		
Pendapatan lain-lain	-	
Beban Lain-lain	<u>50.196.083</u>	
<b>Total Pendapatan dan Beban lain-lain</b>		<b><u>50.196.083</u></b>
<b>LABA ( RUGI ) PERIODE BERJALAN</b>		<b><u>233.725.230</u></b>
Sumber: PT Wahana Karya Furindo		

## LAPORAN LABA - RUGI

31 Desember 2001

**PENJUALAN:**

Penjualan Lokal	2.963.585.141	
Penjualan Ekspor	<u>3.796.744.709</u>	
<b>Total Penjualan</b>		<b>6.760.329.850</b>
Retur Penjualan Lokal	22.989.666	
Retur Penjualan Ekspor		
Potongan Penjualan Lokal		
Potongan Penjualan Ekspor		
<b>Total Retur dan Potongan Penjualan</b>		<b><u>22.989.666</u></b>
<b>Total Penjualan Bersih</b>		<b>6.737.340.184</b>
<b>HARGA POKOK PENJUALAN:</b>		
H.P.P	<u>5.482.609.687</u>	
<b>Total H.P.P</b>		<b><u>5.482.609.687</u></b>
<b>Laba ( Rugi ) Kotor</b>		<b>1.254.730.497</b>
<b>BEBAN OPERASI:</b>		
Beban Pemasaran	222.987.015	
Beban Administrasi dan Umum	<u>681.296.383</u>	
<b>Total Beban Operasi</b>		<b>904.283.398</b>
<b>Laba ( Rugi ) Operasi</b>		<b><u>350.447.099</u></b>
<b>PENDAPATAN &amp; BEBAN LAIN-LAIN:</b>		
Pendapatan lain-lain		
Beban Lain-lain	<u>45.494.694</u>	
<b>Total Pendapatan dan Beban lain-lain</b>		<b><u>45.494.694</u></b>
<b>LABA ( RUGI ) PERIODE BERJALAN</b>		<b><u>304.952.405</u></b>

Sumber: PT Wahana Karya Furindo

PENGARUH BIAYA PENCEGAHAN TERHADAP TOTAL PENJUALAN

\* \* \* \* MULTIPLE REGRESSION \* \* \* \*

Listwise Deletion of Missing Data

	Mean	Std Deviation
Y	5541634682.333	1338700810.655
X1	23630358.333	5860911.434

	Label
Y	Total Penjualan
X1	Biaya Pencegahan

N of Cases = 3

Correlation, 1-tailed Sig:

	Y	X1
Y	1.000	1.000 .004
X1	1.000 .004	1.000

Equation Number 1 Dependent Variable.. Y Total Penjualan

Descriptive Statistics are printed on Page 3

Block Number 1. Method: Enter X1

Variable(s) Entered on Step Number  
1.. X1 Biaya Pencegahan

Multiple R .99994  
R Square .99987  
Adjusted R Square .99974  
Standard Error 21390507.664

Analysis of Variance

	DF	Sum of Squares	Mean Square
Regression	1	3583782167075957000	3.583782167E+18
Residual	1	457553818133272.000	457553818133272

F = 7832.48227 Signif F = .0072

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X1	228.397132	2.580720	.999936	88.501	.0072
(Constant)	144528618.70	62221269.00		2.323	.2588

End Block Number 1 All requested variables entered.

PENGARUH BIAYA PENILAIAN TERHADAP TOTAL PENJUALAN

\* \* \* \* MULTIPLE REGRESSION \* \* \* \*

Listwise Deletion of Missing Data

	Mean	Std Deviation
Y	5541634682.333	1338700810.655
X2	26720216.000	7301301.800

Label

Y Total Penjualan  
X2

N of Cases = 3

Correlation, 1-tailed Sig:

	Y	X2
Y	1.000	.969 .080
X2	.969 .080	1.000

Equation Number 1 Dependent Variable.. Y Total Penjualan

Descriptive Statistics are printed on Page 5

Block Number 1. Method: Enter X2

Variable(s) Entered on Step Number  
1.. X2

Multiple R .96854  
R Square .93807  
Adjusted R Square .87614  
Standard Error 471139723.22

Analysis of Variance

	DF	Sum of Squares	Mean Square
Regression	1	3362267082101389000	3.362267082E+18
Residual	1	221972638792702600	2.219726388E+17

F = 15.14721 Signif F = .1601

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X2	177.582762	45.628314	.968540	3.892	.1601
(Constant)	796584927.35	1249173987		.638	.6386

End Block Number 1 All requested variables entered.

PENGARUH BIAYA KEGAGALAN INTERNAL TERHADAP TOTAL PENJUALAN

\* \* \* \* MULTIPLE REGRESSION \* \* \* \*

Listwise Deletion of Missing Data

	Mean	Std Deviation
Y	5541634682.333	1338700810.655
X3	44169595.667	6786761.884

Label

Y	Total Penjualan
X3	Biaya Kegagalan Internal

N of Cases = 3

Correlation, 1-tailed Sig:

	Y	X3
Y	1.000	.740 .235
X3	.740 .235	1.000

Equation Number 1 Dependent Variable.. Y Total Penjualan

Descriptive Statistics are printed on Page 7

Block Number 1. Method: Enter X3

Variable(s) Entered on Step Number  
1.. X3 Biaya Kegagalan Internal

Multiple R .73962  
R Square .54704  
Adjusted R Square .09409  
Standard Error 1274168359.4

Analysis of Variance

	DF	Sum of Squares	Mean Square
Regression	1	1960734712694349000	1.960734713E+18
Residual	1	1623505008199742000	1.623505008E+18

F = 1.20772 Signif F = .4700

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X3	145.892111	132.754486	.739624	1.099	.4700
(Constant)	-902360878.8	5909677363		-.153	.9035

End Block Number 1 All requested variables entered.

PENGARUH BIAYA KEGAGALAN EKSTERNAL TERHADAP TOTAL PENJUALAN

\*\*\*\*\* MULTIPLE REGRESSION \*\*\*\*\*

Listwise Deletion of Missing Data

	Mean	Std Deviation
Y	5541634682.333	1338700810.655
X4	20694147.000	2090870.934

	Label
Y	Total Penjualan
X4	Biaya Kegagalan Eksternal

N of Cases = 3

Correlation, 1-tailed Sig:

	Y	X4
Y	1.000	.559 .311
X4	.559 .311	1.000

Equation Number 1 Dependent Variable.. Y Total Penjualan

Descriptive Statistics are printed on Page 9

Block Number 1. Method: Enter X4

Variable(s) Entered on Step Number  
1.. X4 Biaya Kegagalan Eksternal

Multiple R .55899  
R Square .31247  
Adjusted R Square -.37506  
Standard Error 1569799578.1

Analysis of Variance

	DF	Sum of Squares	Mean Square
Regression	1	1119969005535949000	1.119969006E+18
Residual	1	2464270715358142000	2.464270715E+18

F = .45448 Signif F = .6224

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X4	357.899242	530.886871	.558991	.674	.6224
(Constant)	-1864784847	11023571711		-.169	.8933

End Block Number 1 All requested variables entered.

\*\*\*\*\* MULTIPLE REGRESSION \*\*\*\*\*

Listwise Deletion of Missing Data

	Mean	Std Deviation
Y	5541634682.333	1338700810.655
X	116214417.000	17517463.859

Label

Y	Total Penjualan
X	Total Biaya

N of Cases = 3

Correlation, 1-tailed Sig:

	Y	X
Y	1.000	0.999 .005
X	0.999 .005	1.000

Equation Number 1 Dependent Variable.. Y Total Penjualan

Descriptive Statistics are printed on Page 2

Block Number 1. Method: Enter X

Variable(s) Entered on Step Number  
1.. X Total Biaya

Multiple R .99985  
R Square .99971  
Adjusted R Square .99941  
Standard Error 32512494.201

Analysis of Variance

	DF	Sum of Squares	Mean Square
Regression	1	3583182658614951000	3.583182659E+18
Residual	1	1057062279139917.00	1057062279139917

F = 3389.75548      Signif F = .0109

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X	76.409656	1.312393	.999853	58.222	.0109
(Constant)	3338268970	153669815.3		21.724	.0293

End Block Number 1 All requested variables entered.



## PERNYATAAN KEASLIAN SKRIPSI

Saya yang bertanda tangan di bawah ini:

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Semarang, 8 Oktober 2002



Rita anggreani