

Lampiran 1
Biaya Overhead Tahun 2000-2004

Keterangan	Jenis Produk				
	Merah	Hijau	Celup	Legenda	GSP
Biaya upah tak langsung	26.245.565	26.523.605	27.823.705	15.344.165	50.314.918
Biaya insentif	5.445.000	5.519.365	6.355.225	2.029.595	9.615.300
Biaya THR	12.250.342	12.325.452	13.675.903	5.624.500	22.111.000
Biaya Listrik	15.225.835	15.411.025	17.245.980	6.395.105	29.250.125
Biaya pelumas dan bahan bakar	2.525.000	2.612.000	3.825.000	1.134.255	6.121.255
Biaya pemeliharaan mesin	4.815.000	4.879.325	6.225.000	2.273.000	7.315.025
Biaya penyusutan mesin	2.150.000	2.272.980	4.262.000	1.162.000	4.305.000
Biaya upah borongan	8.695.231	8.787.945	9.857.025	4.227.098	16.915.150
Biaya bongkar muat	5.616.502	5.815.122	6.965.098	2.565.000	12.825.075
Biaya design	4.312.500	4.423.075	6.262.500	2.962.500	5.023.350
Biaya pemasaran	4.822.315	4.851.228	6.454.000	3.154.000	11.750.250
Biaya telepon	835.400	865.211	1.345.250	825.250	2.550.000
Biaya air	940.725	982.160	1.435.975	635.975	2.112.000
Biaya administrasi dan umum	787.250	802.000	1.451.325	551.325	2.525.000
Biaya pemeliharaan gedung	2.472.000	2.526.929	3.827.917	1.627.917	5.725.125
Biaya penyusutan gedung	1.250.321	1.427.237	2.600.255	800.255	4.215.000
Biaya pemeliharaan kendaraan	4.947.000	5.330.903	7.534.500	4.234.000	12.715.115
Biaya penyusutan kendaraan	826.400	829.389	2.125.425	825.425	4.015.025
Biaya asuransi	6.145.000	6.234.107	7.595.452	3.095.452	15.695.000
Biaya iklan	2.173.262	2.276.718	4.750.000	1.050.000	6.250.000
Biaya pengujian teh	1.125.193	1.268.526	4.373.200	2.898.000	10.356.782
Biaya pengepakan	986.650	998.435	2.941.400	1.900.633	6.145.000
TOTAL	114.592.491	116.962.737	148.932.135	65.315.450	247.850.495

Sumber : Data Sekunder

Lampiran 2
Pengelompokkan Biaya Aktivitas ke Dalam Cost Pool

Biaya Aktivitas	Jenis Produk					TOTAL
	Merah	Hijau	Celup	Legenda	GSP	
Level Unit:						
Biaya upah tak langsung	26.245.565	26.523.605	27.823.705	15.344.165	50.314.918	
Biaya insentif	5.445.000	5.519.365	6.355.225	2.029.595	9.615.300	
Biaya THR	12.250.342	12.235.452	13.675.903	5.624.500	22.111.000	
Jumlah	43.940.907	44.368.422	47.845.833	22.998.260	82.041.218	241.203.640
Biaya Listrik	15.225.835	15.411.025	17.245.980	6.395.105	29.250.125	
Jumlah	15.225.835	15.411.025	17.245.980	6.395.105	29.250.125	83.528.070
Biaya pelumas & bahan bakar	2.525.000	2.612.000	3.825.000	1.134.255	6.121.255	
Biaya pemeliharaan mesin	4.815.000	4.879.325	6.225.000	2.273.000	7.315.025	
Biaya penyusutan mesin	2.150.000	2.272.980	4.262.000	1.162.000	4.305.000	
Jumlah	9.490.000	9.764.305	14.312.000	4.569.255	17.741.280	55.876.840
Biaya Pengepakan	986.650	998.435	2.941.400	1.900.633	6.145.000	
Jumlah	986.650	998.435	2.941.400	1.900.633	6.145.000	12.972.118
Level Batch:						
Biaya upah borongan	8.695.231	8.787.945	9.857.025	4.227.098	16.915.150	
Biaya bongkar muat	5.616.502	5.815.122	6.965.098	2.565.000	12.825.075	
Jumlah	14.311.733	14.603.067	16.822.123	6.792.098	29.740.225	82.269.246
Level Produk:						
Biaya design	4.312.500	4.423.075	6.262.500	2.962.500	5.023.350	
Biaya pemasaran	4.822.315	4.851.228	6.454.000	3.154.000	11.750.250	
Biaya telepon	835.400	865.211	1.345.250	825.250	2.550.000	
Biaya air	940.725	982.160	1.435.975	635.975	2.112.000	
Biaya administrasi dan umum	787.250	802.000	1.451.325	551.325	2.525.000	
Biaya pengujian teh	1.125.193	1.268.526	4.373.200	2.898.000	10.356.782	
Biaya iklan	2.173.262	2.276.718	4.750.000	1.050.000	6.250.000	
Jumlah	14.996.645	15.468.918	26.072.250	12.077.050	40.567.382	109.182.245
Level Fasilitas						
Biaya pemeliharaan gedung	2.472.000	2.526.929	3.827.917	1.627.917	5.725.125	
Biaya penyusutan gedung	1.250.321	1.427.237	2.600.255	800.255	4.215.000	
Jumlah	3.722.321	3.954.166	6.428.172	2.428.172	9.940.125	26.472.956
Biaya pemeliharaan kendaraan	4.947.000	5.330.903	7.534.500	4.234.000	12.715.115	
Biaya penyusutan kendaraan	826.400	829.389	2.125.425	825.425	4.015.025	
Jumlah	5.773.400	6.160.292	9.659.925	5.059.425	16.730.140	43.383.182
Biaya Asuransi	6.145.000	6.234.107	7.595.452	3.095.452	15.695.000	
Jumlah	6.145.000	6.234.107	7.595.452	3.095.452	15.695.000	38.765.011
Grand Total	114.592.491	116.962.737	148.932.135	65.315.450	247.850.495	693.653.308

Sumber : Data Sekunder

Lampiran 3
Pembebanan BOP Ke Jenis Produk Berdasarkan ABC System
Tahun 2000-2004

Keterangan	Jenis Produk				
	Merah	Hijau	Celup	Legenda	GSP
UNIT:					
BOP berdasarkan JTKL:					
42.022x920	38.660.240				
42.022x924		38.828.328			
42.022x1.200			50.246.400		
42.022x550				23.112.100	
42.022x1.800					75.639.600
BOP berdasarkan Kwh:					
1.509x9.590	14.471.310				
1.509x9.668		14.589.012			
1.509x12.168			18.361.512		
1.509x5.800				8.752.200	
1.509x18.900					28.520.100
BOP berdasar jam mesin:					
7.209x972	7.007.148				
7.209x1.125		8.110.125			
7.209x1400			10.092.600		
7.209x600				4.325.400	
7.209x2.150					15.449.350
BOP berdasar jumlah unit:					
2.309x428	988.252				
2.309x430		992.870			
2.309X550			1.269.950		
2.309X250				577.250	
2.309X850					1.962.650
BATCH:					
BOP berdasar jumlah unit:					
35.158x428	15.047.624				
35.158x430		15.117.940			
35.158x550			19.336.900		
35.158x250				8.789.500	
35.158x850					29.884.300
PRODUCT:					
BOP berdasar jmlah produk:					
36.022x428	15.417.116				
36.022x430		15.489.460			
36.022x550			19.812.100		
36.022x250				9.005.500	
36.022x850					30.618.700

FASILITAS:					
BOP berdasar luas persegi:	3.828.825	3.845.655	4.838.625	2.272.050	7.363.125
8.415x455					
8.415x457					
8.415x575					
8.415x270					
8.415x875					
BOP berdasar jumlah jam pemakaian:	5.742.295	6.087.985	7.682.000	3.456.900	11.715.050
19.205x299					
19.205x317					
19.205x400					
19.205x180					
19.205x610					
BOP berdasar kapasitas normal:	6.105.480	6.179.040	7.944.480	3.678.000	12.137.400
14.712x415					
14.712x420					
14.712x540					
14.712x250					
14.712x825					
Jumlah	107.268.290	109.240.415	139.814.567	63.968.900	213.340.275

Sumber : Data Sekunder

RIWAYAT HIDUP

Nama : Ariyanti Yuliana

Alamat : Jalan Raya Nomor 96
Jatibarang-Brebes

Tempat dan tanggal lahir : Tegal, 20 Juli 1984

Riwayat Pendidikan : - SD Negeri Jalor 2 , Jatibarang-Brebes
- SLTP Pius, Tegal
- SMU Pius, Tegal