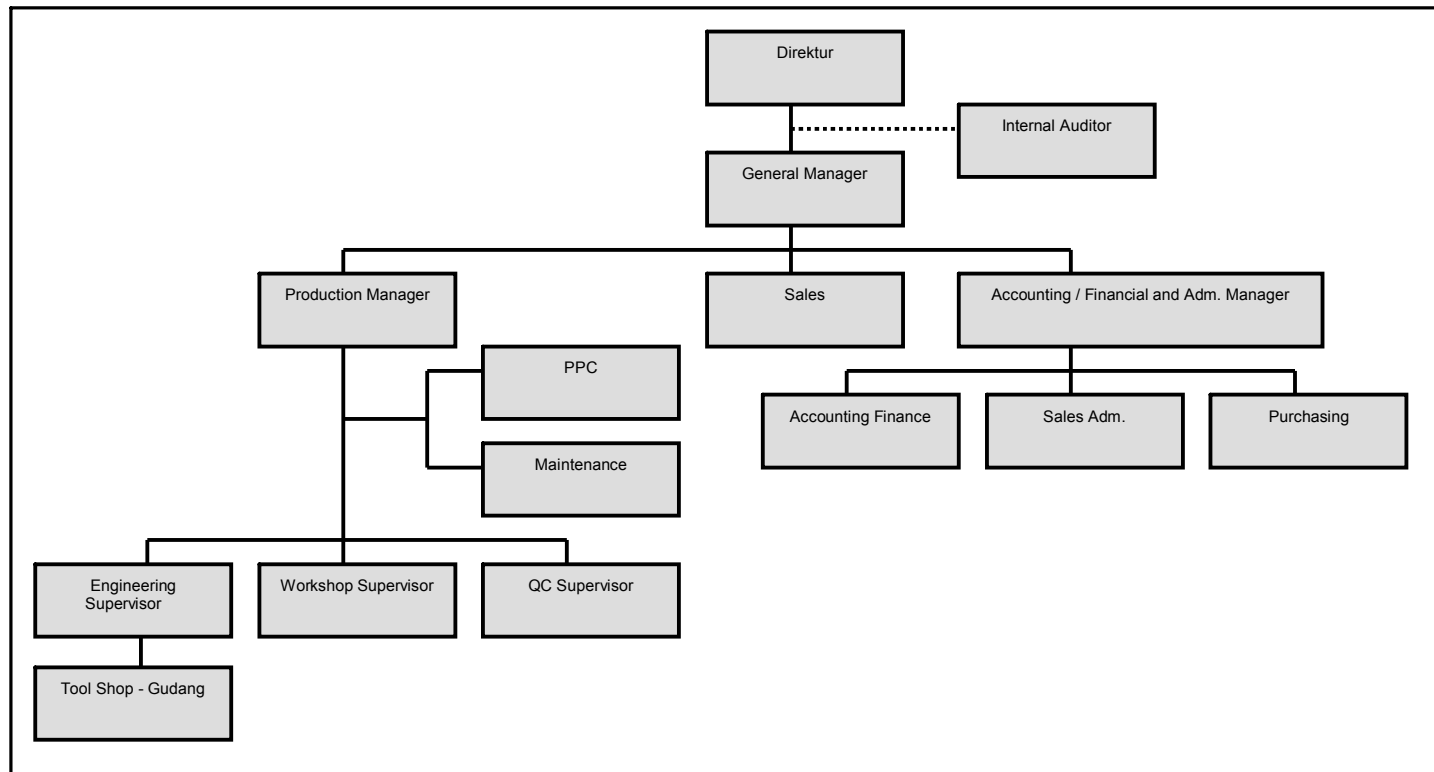


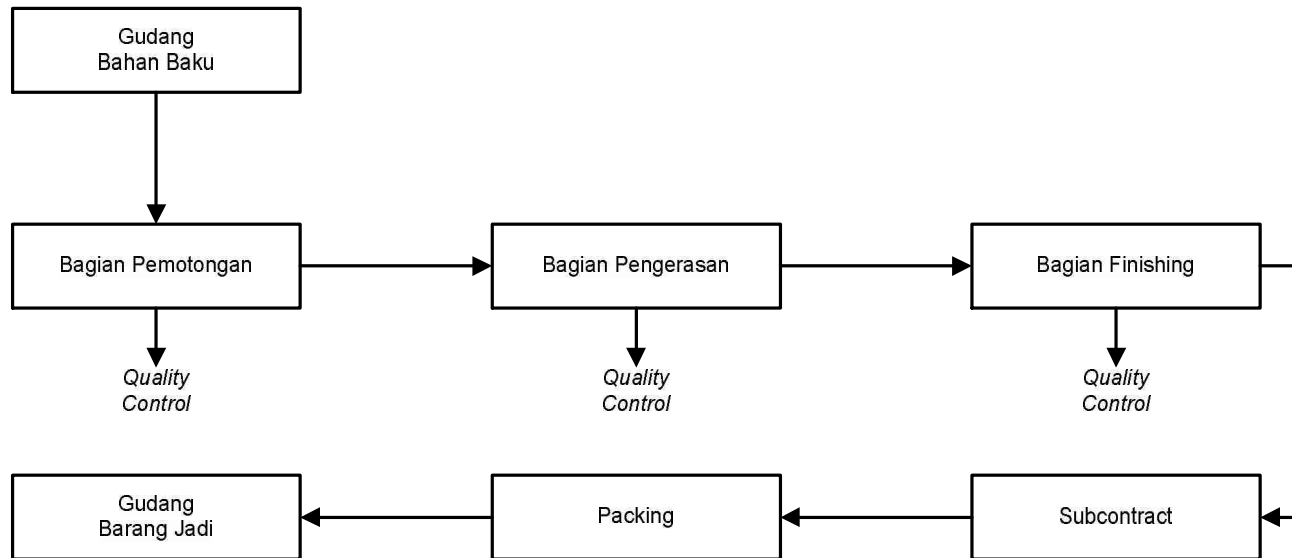
Lampiran 1

**Struktur Organisasi PT “X”**



Lampiran 2

**Proses Produksi**



## Lampiran 3

**Rangkuman Aplikasi Manajerial Dari Analisis Cost Volume Profit PT “X”**

<b>KETERANGAN</b>	<b>KEADAAN SEMULA</b>	<b>LABA DIRENCANAKAN</b>	<b>HARGA JUAL NAIK</b>	<b>BIAYA TETAP DIELIMINASI</b>	<b>BIAYA VARIABEL TURUN</b>
Volume Penjualan	3764 unit	3792,95 unit	3764 unit	3764 unit	3764 unit
Harga Jual/Unit	Rp 964.630,32	Rp 964.630,32	Rp 1.010.000	Rp 964.630,32	Rp 964.630,32
Penjualan (Rp)	Rp 3.630.868.541	Rp 3.658.794.572	Rp 3.801.640.000	Rp 3.630.868.541	Rp 3.630.868.541
Biaya Variabel/Unit	Rp 604.050,53	Rp 604.050,53	Rp 604.050,53	Rp 604.050,53	Rp 568.991
Biaya Variabel	Rp 2.273.646.185	Rp 2.291.133.458	Rp 2.273.646.185	Rp 2.273.646.185	Rp 2.141.682.124
Contribution Margin	Rp 1.357.222.330	Rp 1.367.661.114	Rp 1.527.993.815	Rp 1.357.222.330	Rp 1.489.186.417
Contribution Margin (%)	37,38%	37,38%	40,19%	37,38%	41,01%
Biaya Tetap	Rp 1.247.659.358	Rp 1.247.659.358	Rp 1.247.659.358	Rp 1.237.659.358	Rp 1.247.659.358
<b>Laba</b>	<b>Rp 109.562.998</b>	<b>Rp 120.000.000</b>	<b>Rp 280.334.457</b>	<b>Rp 119.562.998</b>	<b>Rp 241.527.059</b>
BEP (Unit)	3.460,14 unit	3.460,14 unit	3.073,44 unit	3.432,41 unit	3.153,53 unit
BEP (Rp)	Rp 3.337.755.955	Rp 3.337.755.955	Rp 3.104.174.400	Rp 3.311.006.757	Rp 3.041.990.653
Margin of Safety (Rp)	Rp 293.112.586	Rp 321.038.617	Rp 697.465.600	Rp 319.861.784	Rp 588.877.888
Margin of Safety (%)	8,07%	8,77%	18,35%	8,81%	16,21%