## DAFTAR PUSTAKA


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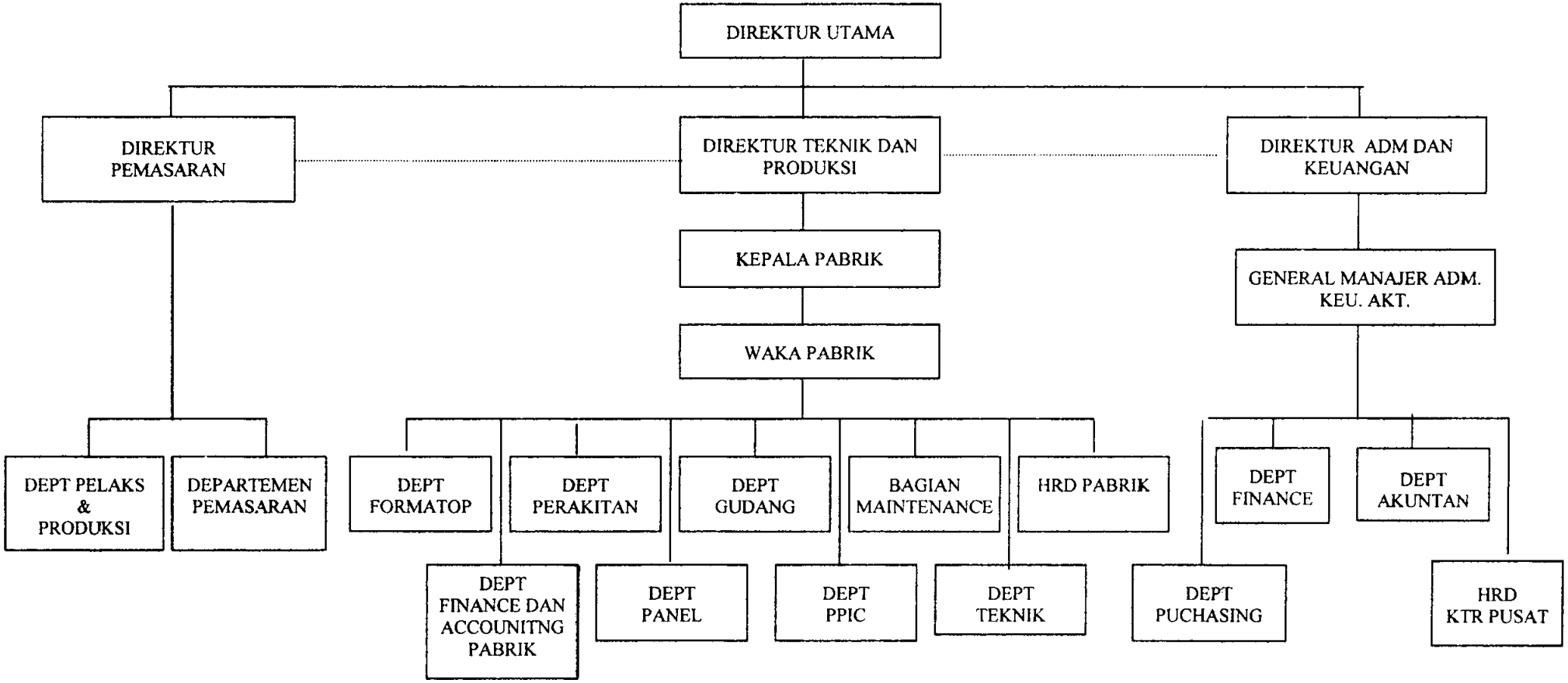
Lampiran 1

STRUKTUR ORGANISASI P.T. PANEL ASRI PERKASA




Keterangan :

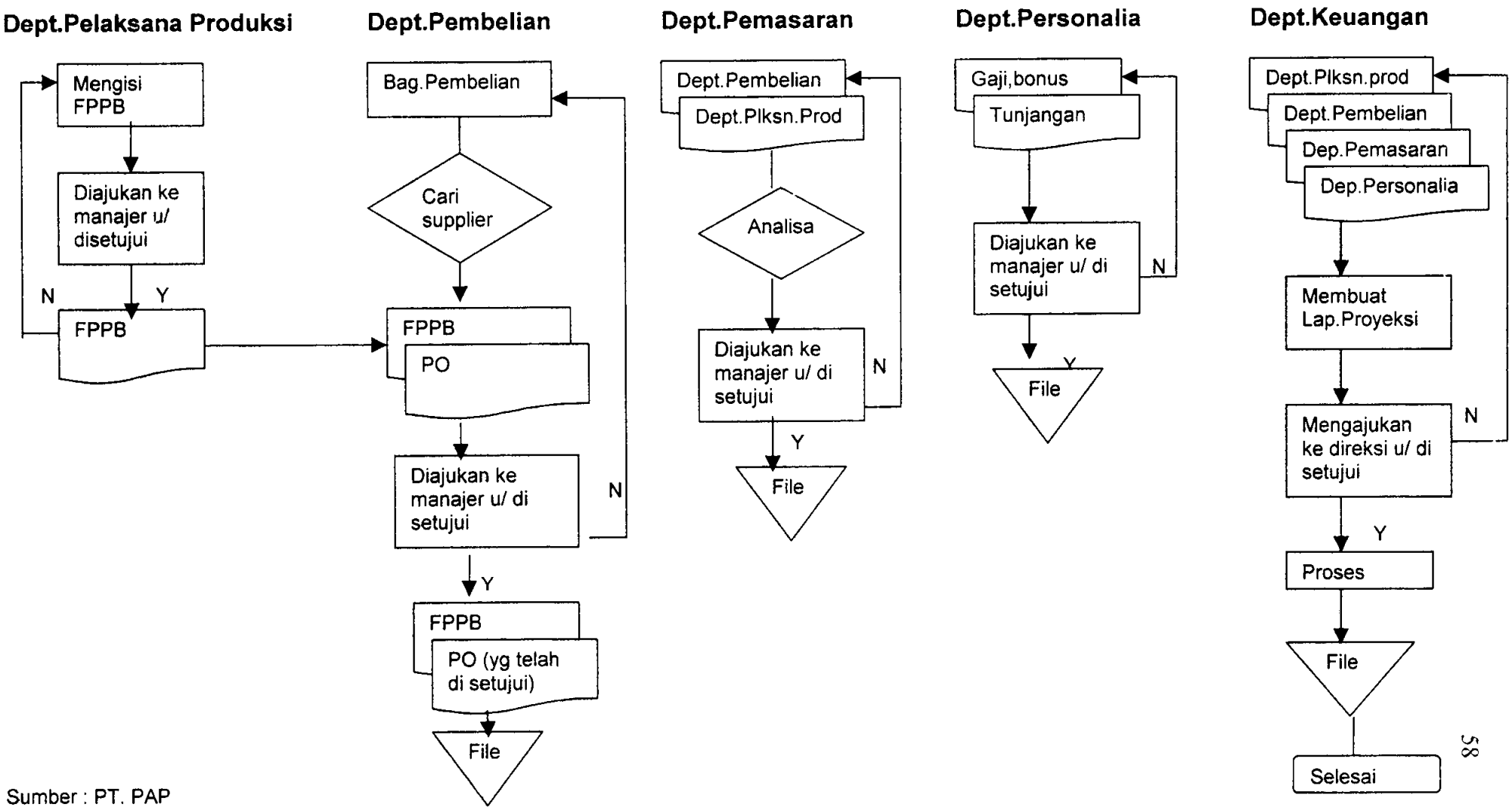
---------- = garis koordinasi

———————— = garis struktural

sumber data : P.T. PANEL ASRI PERKASA

Lampiran 2

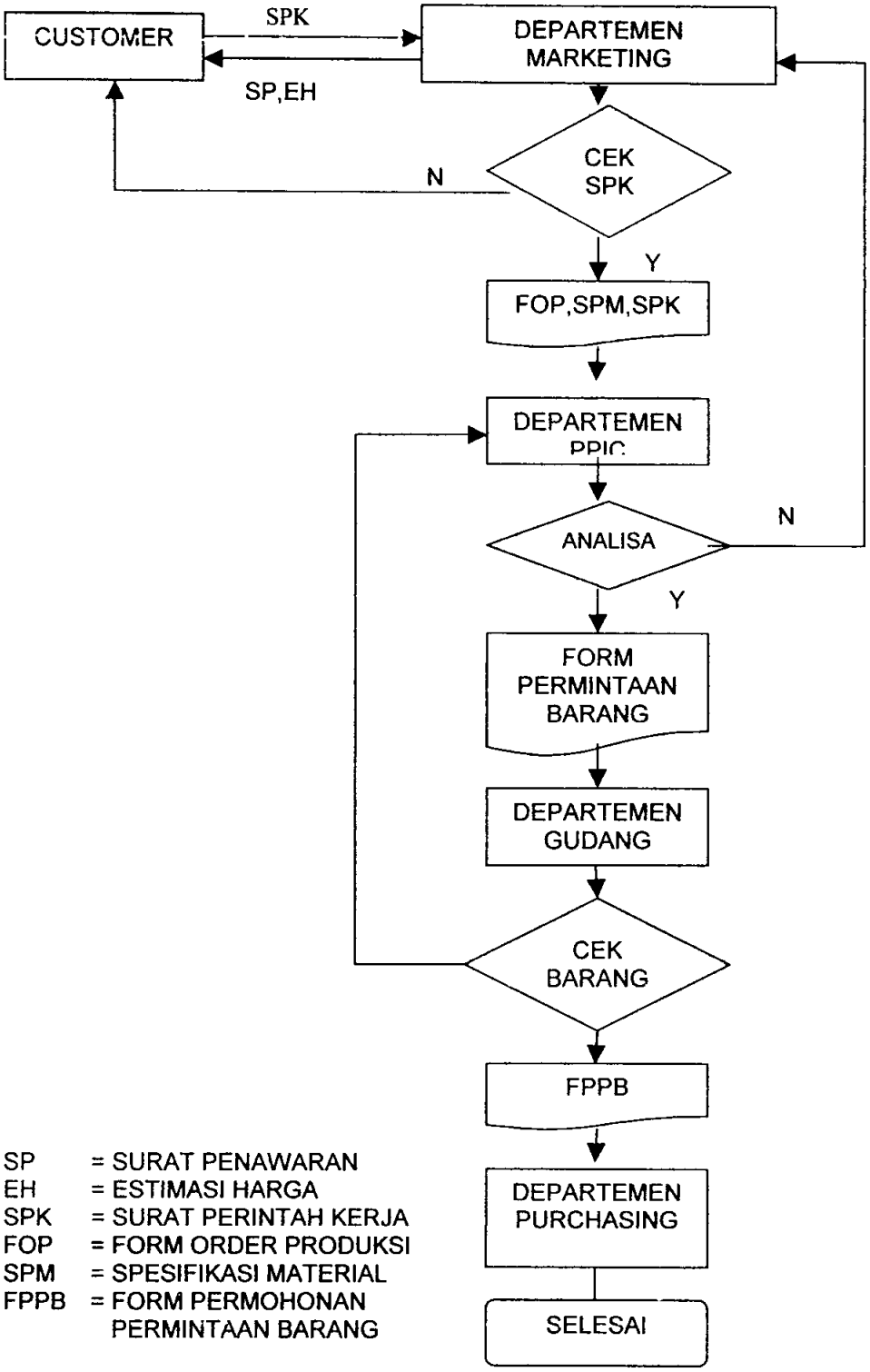
Alur Proses Penyusunan Anggaran PT. PAP




Sumber : PT. PAP

Lampiran 3

Alur Prosedur Pengadaan Barang




SP = SURAT PENAWARAN
EH = ESTIMASI HARGA
SPK = SURAT PERINTAH KERJA
FOP = FORM ORDER PRODUKSI
SPM = SPESIFIKASI MATERIAL
FPPB = FORM PERMOHONAN PERMINTAAN BARANG

Sumber : PT. PAP

Lampiran 4

# REKAPITULASI

## METRIC KABINET

**KITCHEN WARDROBE**
**The most innovative in Quality & Design**

Jl. Arteri Pondok Indah No. 30A
Jakarta Selatan 12240
Telp : 021 - 7291520, 7292348
Fax : 021 - 7291519

CONGO ZEBRANA

(Proyek)

(Rumah)

| Spesifikasi bahan | | Kode bahan / warna |
|---|---|---|
| METRIC | Work top | Formatop **Nebraska** |
| | Dinding | Keramik Mozaik |
| | Pintu | HPL postform + Doortrin **Urat Kayu SFR-23 & Silver grais** |
| | Handle | ART 2000 |
| | Type kaca | Kaca Es |

| | Qty | Harga Satuan | | Total |
|---|---|---|---|---|
| **UPPER TOP / TOPI** | | | | |
| Lebar (urat kayu) | 1.5 | Rp 910,880 | Rp 1,366,320 | |
| **PLINT** | | | | **Rp 1,366,320** |
| HPL silver garis | 5.3 | Rp 75,000 | Rp 397,500 | |
| **KABINET BAWAH** | | | | **Rp 397,500** |
| Kb 1204 (L2) | 1 | Rp 2,578,802 | Rp 2,578,802 | |
| Kb 602 | 1 | Rp 1,222,306 | Rp 1,222,306 | |
| Kb 1052 sudut | 1 | Rp 1,674,934 | Rp 1,674,934 | |
| Kb 904 (L3) | 1 | Rp 2,263,013 | Rp 2,263,013 | |
| **KABINET ATAS** | | | | **Rp 7,739,055** |
| Ka 904 (t=510) | 2 | Rp 1,140,821 | Rp 2,281,643 | |
| Ka 904 (t=450)+kaca Frame AL | 2 | Rp 1,215,721 | Rp 2,431,442 | |
| Ka 600 (t=960) sudut | 1 | Rp 1,475,766 | Rp 1,475,766 | |
| Ka 452 (t=960)+kaca | 1 | Rp 1,466,383 | Rp 1,466,383 | |
| Ka 904 (t=960)* | 1 | Rp 2,159,128 | Rp 2,159,128 | |
| **KABINET TINGGI** | | | | **Rp 9,814,362** |
| Kt 602 (t=2410) Oven Silver** | 1 | Rp 5,025,532 | Rp 5,025,532 | |
| **KABINET MEJA BREAKFAST** | | | | **Rp 5,025,532** |
| Back panel urat kayu 500 x 850 | 1 | Rp 227,030 | Rp 227,030 | |
| Kb 1000 OS (l=300) | 1 | Rp 1,262,385 | Rp 1,262,385 | |
| Ambalan kayu 804 | 3 | Rp 164,331 | Rp 492,994 | |
| Back panel urat kayu 804 x 1560 | 1 | Rp 670,001 | Rp 670,001 | |
| | | | | **Rp 2,652,410** |

*** BIAYA KABINET Rp 26,995,179**

* adalah total harga kabinet METRIC.

Worktop, Dinding & Appliance lihat halaman berikutny

Sumber : P.T. PAP

REKAPITULASI

**KITCHEN WARDROBE**
**The most innovative in Quality & Design**
METRIC

Optional : worktop, dinding, assesories,appliances

| | Qty | | Harga Satuan | | | | | Total | |
|---|---|---|---|---|---|---|---|---|---|
| **WORKTOP** | | | | | | | | | |
| Formatop Nebraska | 2.8 | M | Rp | 1,051,123 | M | Rp | 2,943,144 | | |
| **WORKTOP MEJA BREAKFAST** | | | | | | | | **Rp** | **2,943,144** |
| Formatop Nebraska | 1 | Unit | Rp | 4,064,342 | M | Rp | 4,064,342 | | |
| **DINDING** | | | | | | | | **Rp** | **4,064,342** |
| Keramik | 4.4 | M | | | M | Rp | - | | |
| **ASSESORIES** | | | | | | | | **Rp** | **-** |
| Ambalan formatop + shelf support | 2 | Unit | Rp | 632,805 | Unit | Rp | 1,265,610 | | |
| Gas lifting | 4 | Unit | Rp | 183,333 | Unit | Rp | 733,332 | | |
| Rak sendok SHT 90 cm | 1 | Unit | | | Unit | Rp | - | | |
| Rak piring atas s/s | 1 | Unit | Rp | 396,667 | Unit | Rp | 396,667 | | |
| Rak sudut Sc 18100 | 1 | Unit | Rp | 835,119 | Unit | Rp | 835,119 | | |
| Lampu halogen | 4 | Unit | Rp | 100,123 | Unit | Rp | 400,492 | | |
| Lampu minstrip | 3 | Unit | Rp | 121,759 | Unit | Rp | 365,277 | | |
| Lampu minstrip 120 cm | 1 | Unit | | | Unit | Rp | - | | |
| **ASSESORIES BLUM** | | | | | | | | **Rp** | **3,996,497** |
| Laci J (B1S4) | 3 | Unit | Rp | 750,246 | Unit | Rp | 2,250,738 | | |
| Laci Y | 1 | Unit | Rp | 1,586,655 | Unit | Rp | 1,586,655 | | |
| Laci F (B1S1) | 1 | Unit | Rp | 252,971 | Unit | Rp | 252,971 | | |
| Blumotion for drawer | 5 | Unit | Rp | 150,000 | Unit | Rp | 750,000 | | |
| Blumotion for door | 8 | Unit | Rp | 45,000 | Unit | Rp | 360,000 | | |
| | | | | | | | | **Rp** | **5,200,364** |
| | | | | **BIAYA OPTIONAL** | | | | **Rp** | **16,204,348** |

**TOTAL BIAYA KESELURUHAN**

| | | |
|---|---|---|
| BIAYA KABINET | Rp | 26,995,179 |
| BIAYA OPTIONAL | Rp | 16,204,348 |
| Sub Total | Rp | 43,199,527 |
| Discount 15 % | Rp | 6,479,929 |
| Total | Rp | 36,719,598 |
| **TOTAL BIAYA** | **Rp** | **36,720,000** |

Sumber : P.T. PAP

Lampiran 5

## BELLEZZA WARDROBE

**Panjang 4,8 m'**

Kabinet : MDF Melamin
Pintu : MDF Melamin Type Cherry komb. Silver
Engsel : Hettich
Handle : 5705

| Item | Jumlah | Unit | Hrg Satuan | | Total | |
|---|---|---|---|---|---|---|
| **8 Pintu** | | | sebelum disc. | | sesudah disc.15% | |
| Modul 904 M Folding + kaca | 1 | Unit | Rp | 6,345,712 | Rp | 5,393,855 |
| Modul 904 K Folding + kaca | 1 | Unit | Rp | 7,845,631 | Rp | 6,668,786 |
| Modul 1050 C-B | 1 | Unit | Rp | 6,356,317 | Rp | 5,402,870 |
| Modul 904 N + cermin | 1 | Unit | Rp | 4,392,003 | Rp | 3,733,203 |
| | | | TOTAL | | **Rp** | **21,198,714** |

Sumber : P.T. PAP

Lampiran 6

**PT. PANEL ASRI PERKASA**
**VOLUME PENJUALAN**
**TAHUN 2006**

| Bulan | Kitchen Set | Wardrobe |
|---|---|---|
| Januari | Rp 65,744,050 | Rp 76,736,000 |
| Februari | Rp 78,385,400 | Rp 82,384,250 |
| Maret | Rp 87,762,150 | Rp 92,251,500 |
| April | Rp 99,430,200 | Rp 106,482,850 |
| Mei | Rp 101,906,000 | Rp 121,903,400 |
| Juni | Rp 117,211,100 | Rp 139,104,750 |
| Juli | Rp 127,747,250 | Rp 156,998,700 |
| Agustus | Rp 139,236,050 | Rp 177,562,900 |
| September | Rp 157,437,300 | Rp 198,927,100 |
| Oktober | Rp 148,256,000 | Rp 215,824,200 |
| November | Rp 189,302,850 | Rp 221,466,000 |
| Desember | Rp 224,829,000 | Rp 235,624,500 |
| **Jumlah** | **Rp 1,537,247,350** | **Rp 1,825,266,150** |

Sumber : P.T. PAP

Lampiran 7

**PT. PANEL ASRI PERKASA**
**Rencana Persediaan Bahan Produksi**
**Tahun 2006**

| Jenis | Persediaan Awal | | Persediaan Akhir | | Jumlah | |
|---|---|---|---|---|---|---|
| Bahan Baku | 6,000 | lbr | 8,500 | lbr | 14,500 | lbr |
| Bahan Pembantu | 2,556 | bh | 3,897 | bh | 6,453 | bh |
| Worktop | 250 | m | 400 | m | 650 | m |
| Accessories | 3,421 | bh | 6,875 | bh | 10,296 | bh |
| Fitting | 5,500 | bh | 8,750 | bh | 14,250 | bh |
| Appliance | 500 | bh | 1,250 | bh | 1,750 | bh |

Sumber : P.T. PAP

Lampiran 8

**PT. PANEL ASRI PERKASA**
**Anggaran Pembelian Bahan Produksi**
**Tahun 2006**

| Jenis | Kebutuhan | | | Persediaan awal | Jumlah pembelian | Harga Pembelian | Anggaran Pembelian |
|---|---|---|---|---|---|---|---|
| | Produksi | Persd. akhir | Jumlah | | | | |
| Bahan Baku | 14,500 | 8,500 | 23,000 | 6,000 | 17,000 | 19,500 | 331,500,000 |
| Bahan Pembantu | 6,453 | 3,897 | 10,350 | 2,556 | 7,794 | 1,500 | 11,691,000 |
| Worktop | 650 | 400 | 1,050 | 250 | 800 | 350,000 | 280,000,000 |
| Accessories | 10,296 | 6,875 | 17,171 | 3,421 | 13,750 | 4,500 | 61,875,000 |
| Fitting | 14,250 | 8,750 | 23,000 | 5,500 | 17,500 | 850 | 14,875,000 |
| Appliance | 1,750 | 1,250 | 3,000 | 500 | 2,500 | 150,000 | 375,000,000 |
| **Jumlah** | | | | | | | **1,074,941,000** |

Sumber : P.T. PAP

Lampiran 9

**PT. PANEL ASRI PERKASA**
**REKAPITULASI GAJI KARYAWAN**
**Bulan Desember 2006**

| NO | DEPT | JML KARY | GAJI POKOK | TUNJANGAN | | | | POTONGAN | | | | DIBAYARKAN |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | MASA KERJA | JABATAN | MKN / TRANS | LEMBUR | ABSENSI | KASBON | PINJAMAN | JAMSOSTEK | |
| 1 | Staff | 45 | 51,750,000 | 450,000 | 300,000 | 3,558,500 | 2,723,000 | (367.810) | 11,000,000 | (750.000) | (326.000) | 46,337.690 |
| 2 | Driver | 5 | 4,500,000 | 385,000 | 260,000 | 1,147,500 | 2,336,500 | (491.767) | 1,000,000 | (650.000) | (212.820) | 6,274,413 |
| 3 | Security | 4 | 3,600,000 | 130,000 | 0 | 1,012,500 | 744,272 | 0 | 800,000 | (675.000) | (125.190) | 3,886,582 |
| 4 | CS & Operator | 4 | 3,800,000 | 55,000 | 0 | 810,000 | 581,244 | (82.550) | 600,000 | (400.000) | (50.330) | 4,113,364 |
| 5 | Fab. Formatop | 7 | 7,350,000 | 215,000 | 55,000 | 751,500 | 313,365 | (112.733) | 1,400,000 | (600.000) | (153.090) | 6,419,042 |
| 6 | Panel | 12 | 13,200,000 | 840,000 | 1,240,000 | 7,245,000 | 5,611,458 | (208.950) | 3,800,000 | (175.000) | (368.200) | 23,584.308 |
| 7 | For. Cetak | 12 | 12,600,000 | 185,000 | 320,000 | 1,395,000 | 0 | (88.717) | 2,800,000 | (425.000) | (108.560) | 11,077,723 |
| 8 | Maintenance | 2 | 1,900,000 | 40,000 | 0 | 333,000 | 554,493 | 0 | 400,000 | (200.000) | (33.620) | 2,193,873 |
| 9 | Quality Control | 12 | 12,000,000 | 560,000 | 620.000 | 2,200,500 | 2,081,236 | (116.567) | 3,000,000 | (450.000) | (256.230) | 13.638.939 |
| 10 | Anodize | 12 | 11,400,000 | 75,000 | 250,000 | 1,143,000 | 0 | (54.700) | 2,000,000 | (200.000) | (36.620) | 10,576,680 |
| 11 | Gudang | 12 | 12,600,000 | 210,000 | 220,000 | 1,314,000 | 655,399 | (67.867) | 2,400,000 | (450.000) | (127.060) | 11.954,472 |
| 12 | Perakitan (PAP) | 10 | 11,500,000 | 300,000 | 255,000 | 2,313,000 | 771,204 | (311.350) | 4,000,000 | (200.000) | (108.060) | 10,519,794 |
| **TOTAL** | | **137** | **146,200,000** | **3,445,000** | **3,520,000** | **23,223,500** | **16,372,171** | **(1,903,011)** | **33,200,000** | **(5,175,000)** | **(1,905,780)** | **150,576,880** |

**KETERANGAN**

* Tidak Masuk Kerja Tanpa Berita akan dipotong gaji sebesar Upah perbulan dibagi 30 hari x hari TM
* Perhitungan absensi & lembur dari tgl 26 sampai dengan tanggal 25
* Perhitungan lembur = Gaji Pokok + T. Masa Kerja + T. Jabatan dibagi 173 di kali Jam Lembur
* Untuk Jam Pertama ( I ) = Upah Lemburdi kali 1,5
* Untuk Jam Kedua ( II ) = Upah Lembur di kali 2
* Untuk Hari Raya Jam Pertama ( I ) & JAM Kedua ( II ) = Upah Lembur di kali 2

Lampiran 10

# PT. PANEL ASRI PERKASA
## LAPORAN LABA / RUGI
## SELAMA TAHUN 2006

(dalam Rupiah)

| KETERANGAN | ANGGARAN | AKTUAL |
|---|---|---|
| Pendapatan | 4,634,551,900 | 3,662,513,500 |
| Komisi (discount) | (99,739,300) | (101,603,140) |
| Harga Pokok | (2,388,287,440) | (2,232,728,520) |
| **Laba Kotor** | 2,146,525,160 | 1,328,181,840 |
| **Biaya Operasional :** | | |
| Biaya Pegawai | 198,650,112 | 150,576,880 |
| Biaya Pemeliharaan | 68,308,096 | 53,786,960 |
| Biaya Kantor | 118,281,416 | 96,265,008 |
| Biaya Umum | 96,418,264 | 73,613,760 |
| Biaya Pemasaran | 282,021,456 | 269,145,216 |
| Biaya Penyusutan | 48,891,264 | 44,916,624 |
| **Total Biaya Operasional** | (812,570,608) | (688,304,448) |
| **Laba (Rugi) Diluar Usaha** | 1,333,954,552 | 639,877,392 |
| **Pendapatan (Biaya) diluar Usaha** | | |
| Pendapatan diluar Usaha | | |
| Bunga | 1,938,108 | 1,952,980 |
| Lain-lain | 701,744 | 663,822 |
| Jumlah | 2,639,852 | 2,616,802 |
| Biaya diluar Usaha | | |
| By.adm Bank | 2,105,232 | 1,327,644 |
| Lain-lain | 1,183,404 | 841,044 |
| Jumlah | 3,288,636 | 2,168,688 |
| **Laba (Rugi) sebelum Pajak** | 1,333,305,768 | 640,325,506 |
| **Pajak** | (382,491,730) | (219,617,175) |
| **Laba (Rugi) setelah Pajak** | 950,814,038 | 420,708,331 |

Sumber data : Dept. Akuntansi & Keuangan P.T. PAP

Lampiran 11

**PT. PANEL ASRI PERKASA**
**N E R A C A**
**SELAMA TAHUN 2006**
**(dalam rupiah)**

| | AKTUAL | PROYEKSI | TAHUN 2006 |
|---|---|---|---|
| **AKTIVA** | | | |
| **Aktiva Lancar** | | | |
| Kas | 75,172,763.00 | 66,152,031.44 | 60,138,210.40 |
| Bank Central Asia | 81,058,530.08 | 71,331,506.47 | 64,846,824.06 |
| Uang muka pembelian | 82,187,654.00 | 72,325,135.52 | 65,750,123.20 |
| Piutang Usaha | 600,187,197.03 | 503,164,733.39 | 480,149,757.62 |
| Persediaan | 183,466,887.22 | 161,450,860.75 | 146,773,509.78 |
| Pajak dibayar dimuka | 18,825,093.60 | 16,566,082.37 | 15,060,074.88 |
| Sewa dibayar dimuka | 22,411,113.07 | 19,721,779.50 | 17,928,890.46 |
| Asuransi | 65,111,233.34 | 57,297,885.34 | 52,088,986.67 |
| **Total Aktiva Lancar** | **1,128,420,471.34** | **968,010,014.78** | **902,736,377.07** |
| **Aktiva Tetap** | | | |
| Tanah | 350,000,000.00 | 256,666,666.67 | 233,333,333.33 |
| Gedung | 175,000,000.00 | 128,333,333.33 | 116,666,666.67 |
| Kendaraan | 277,246,690.00 | 204,583,477.78 | 198,712,252.53 |
| Inventaris | 131,076,477.60 | 90,911,489.45 | 87,384,318.40 |
| Penyusutan | (176,504,199.03) | (129,436,412.62) | (117,669,466.02) |
| Nilai Buku | 756,818,968.57 | 551,058,554.61 | 518,427,104.91 |
| Paten (merk) | 950,000.00 | | |
| Amortisasi | (950,000.00) | | |
| **Total Aktiva Tetap** | **756,818,968.57** | **551,058,554.61** | **518,427,104.91** |
| **TOTAL AKTIVA** | **1,885,239,439.91** | **1,519,068,569.39** | **1,421,163,481.98** |
| **KEWAJIBAN & EKUITAS** | | | |
| **Kewajiban** | | | |
| Hutang Usaha | 952,701,289.84 | 698,647,612.55 | 635,134,193.23 |
| Hutang Lain-lain | 14,728,245.00 | 10,800,713.00 | 9,818,830.00 |
| Uang muka pendapatan | 103,050,000.00 | 75,570,000.00 | 68,700,000.00 |
| Hutang pajak | 23,541,530.00 | 17,263,788.67 | 15,694,353.33 |
| **Total Kewajiban** | **1,094,021,064.84** | **802,282,114.22** | **729,347,376.56** |
| **Ekuitas** | | | |
| Modal | 600,000,000.00 | 600,000,000.00 | 600,000,000.00 |
| Laba (Rugi) ditahan | 187,218,375.07 | 156,386,455.17 | 127,816,105.42 |
| **Total Ekuitas** | **787,218,375.07** | **756,386,455.17** | **727,816,105.42** |
| **TOTAL KEWAJIBAN & EKUITAS** | **1,881,239,439.91** | **1,558,668,569.39** | **1,457,163,481.98** |

Sumber : P.T PAP

# DAFTAR RIWAYAT HIDUP

**Data Pribadi**

| | |
|---|---|
| Nama | : Maiyusri |
| Jenis Kelamin | : Perempuan |
| Tempat / Tgl Lahir | : Jakarta, 08 Maret 1983 |
| Kewarganegaraan | : Indonesia |
| Agama | : Islam |
| Status | : Belum Menikah |
| Alamat | : Jl Arjuna Selatan No. 51 |
| | Rt 001 Rw 012 Kebon Jeruk |
| | Jakarta Barat 11530 |

**Pendidikan Formal**

| | |
|---|---|
| 2003 - sekarang | : Universitas Mercu Buana Jakarta |
| 1998 – 2001 | : SMK PGRI 15 Jakarta |
| 1995 – 1998 | : SMPN 191 Jakarta |
| 1989 – 1995 | : SDN 01 Jakarta |

**Pengalaman Kerja**

| | |
|---|---|
| 2001 – Sekarang | : Kasir P.T. PANEL ASRI PERKASA |

PT. PANEL ASRI PERKASA
Jl. Arteri Pondok Indah No. 30A
Jakarta 12240, Indonesia
Phone : (021) 729 2348
729 1520
Fax : (021) 729 1519

# SURAT KETERANGAN

Kami yang bertanda tangan dibawah ini menerangkan bahwa :

| | |
|---|---|
| Nama | : Maiyusri |
| NIM | : 0320212 – 039 |
| Alamat | : Jl. Arjuna Selatan No. 51<br>Rt 001 Rw 012<br>Kebon Jeruk |
| Fakultas / Jurusan | : Ekonomi / Akuntansi |
| Judul | : Analisis Proses Penyusunan Anggaran Sebagai Pengendali Kinerja Manajer Pada PT. Panel Asri Perkasa |

Benar-benar telah menyelesaikan riset di perusahaan kami PT. Panel Asri Perkasa dalam rangka penyusunan skripsi.

Demikian surat keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Hormat kami,

Irawan
General Manager

METRIC KITCHEN
www.metrickitchen.com