

SKRIPSI
OPTIMASI PERENCANAAN PRODUKSI DENGAN
METODE *GOAL PROGRAMMING* DAN *BREAK EVEN POINT*
PADA PT. KALAMUR KALIMANTAN TIMUR

Diajukan Kepada:
Fakultas Sains dan Teknologi
Universitas Islam Negeri Sunan Kalijaga Yogyakarta
Untuk Memenuhi Sebagai Persyaratan
Guna Memperoleh Gelar Sarjana Teknik



DISUSUN OLEH:

AZIZAH NUR RACHMI

10660032

PROGRAM STUDI TEKNIK INDUSTRI
FAKULTAS SAINS DAN TEKNOLOGI
UNIVERSITAS ISLAM NEGERI SUNAN KALIJAGA
YOGYAKARTA

2015



SURAT PERSETUJUAN SKRIPSI/TUGAS AKHIR

Hal : Surat Persetujuan Skripsi/Tugas Akhir

Lamp : -

Kepada

Yth. Dekan Fakultas Sains dan Teknologi

UIN Sunan Kalijaga Yogyakarta

di Yogyakarta

Assalamu'alaikum wr. wb.

Setelah membaca, meneliti, memberikan petunjuk dan mengoreksi serta mengadakan perbaikan seperlunya, maka kami selaku pembimbing berpendapat bahwa skripsi Saudara:

Nama : Azizah Nur Rachmi

NIM : 10660032

Judul Skripsi : Optimasi Perencanaan Produksi dengan Metode Goal Programming dan Break Even Point pada PT. Kalamur Kalimantan Timur

sudah dapat diajukan kembali kepada Program Studi Teknik Industri Fakultas Sains dan Teknologi UIN Sunan Kalijaga Yogyakarta sebagai salah satu syarat untuk memperoleh gelar Sarjana Strata Satu dalam Program Studi Teknik Industri.

Dengan ini kami berharap agar skripsi/tugas akhir Saudara tersebut di atas dapat segera dimunaqsyahkan. Atas perhatiannya kami ucapkan terima kasih.

Wassalamu'alaikum wr. wb.

Dosen Pembimbing I

Siti Husna AINU SYUKRI, M.T.
NIP. 19761127 200604 2001

Yogyakarta, 16 Januari 2015

Dosen Pembimbing II

Yandra Rahadian PERDANA, M.T.
NIP. 19811025 200912 1 002



PENGESAHAN SKRIPSI/TUGAS AKHIR

Nomor : UIN.02/D.ST/PP.01.1/459/2015

Skripsi/Tugas Akhir dengan judul : Optimasi Perencanaan Produksi dengan Metode *Goal Programming* dan *Break Even Point* Pada PT. Kalamur Kalimantan Timur

Yang dipersiapkan dan disusun oleh :

Nama : Azizah Nur Rachmi

NIM : 10660032

Telah dimunaqasyahkan pada : 29 Januari 2015

Nilai Munaqasyah : A -

Dan dinyatakan telah diterima oleh Fakultas Sains dan Teknologi UIN Sunan Kalijaga

TIM MUNAQASYAH :

Ketua Sidang

Siti Husna Annu Syukri, M.T
NIP.19761127 200604 2 001

Penguji I

Yandra Rahadian Perdana, M.T
NIP.19811025 200912 1 002

Penguji II

Tutik Fariyah, M.Sc
NIP.19800706 200501 2 007

Yogyakarta, 6 Februari 2015

UIN Sunan Kalijaga

Fakultas Sains dan Teknologi

Pt. Dekan



Khamidinal, M.Si

NIP. 19691104 200003 1 002

SURAT PENYATAAN KEASLIAN SKRIPSI

Yang bertanda tangan di bawah ini:

Nama : Azizah Nur Rachmi

NIM : 10660032

Program Studi : Teknik Industri

Fakultas : Sains dan Teknologi

Menyatakan dengan sesungguhnya bahwa skripsi saya yang berjudul “Optimasi Perencanaan Produksi dengan Metode *Goal Programming* dan *Break Even Point* pada PT. Kalamur Kalimantan Timur” , merupakan hasil pekerjaan penyusun sendiri dan sepanjang pengetahuan penyusun tidak berisi materi yang dipublikasikan atau ditulis orang lain, dan atau telah digunakan sebagai pesyaratan penyelesaian Tugas Akhir di Perguruan Tinggi lain, kecuali bagian tertentu yang penyusun ambil sebagai bahan acuan. Apabila terbukti pernyataan ini tidak benar, sepenuhnya menjadi tanggung jawab penyusun.

Yogyakarta, 16 Januari 2015

Yang menyatakan,



Azizah Nur Rachmi

NIM. 10660032

MOTTO

“Take and keep action, keep pray!”

“Life is like riding a bicycle. To keep your balance, you must keep moving.” -Albert Einstein-

HALAMAN PERSEMBAHAN

Ya Allah, nikmatmu serasa begitu agung
Secercah cahaya terang telah kau berikan.

Teruntuk Ibu dan Ayah
doamu hadirkan keridhaan untukku, petuahmu tuntunkan jalanku
perjuangan dan tetesan doa malammu membawaku sejauh ini.

Teruntuk Adik-adikku
kejar dan gapai cita-citamu.

Teruntuk Kau seseorang itu
hadirmu semangatku, hadirmu tawaku, hadirmu ketenanganku.

Kalian adalah sumber kekuatan dan motivasiku
Kupersembahkan buah pena ini teruntuk kalian.
Semoga kita selalu dalam keridhaan-Nya, Amin.

KATA PENGANTAR

Alhamdulillah, puji syukur kehadiran Allah swt. yang telah mencurahkan rahmat, hidayah, dan inayah-Nya kepada hamba-hamba-Nya yang berusaha dalam urusan dunia maupun akhirat. Rasa syukur tak henti-hentinya dihaturkan karena berkat nikmat dan karunia-Nya tugas akhir ini dapat selesai disusun di tengah-tengah halangan dan segala kesulitan yang menghadang. Shalawat dan salam semoga senantiasa dilimpahkan kepada Nabi Muhammad saw. beserta keluarga dan sahabat-sahabat beliau.

Dalam melaksanakan penelitian dan penyusunan skripsi ini, penulis dibantu oleh berbagai pihak. Untuk itu, penulis mengucapkan terima kasih sebesar-besarnya kepada segenap pihak yang telah membantu, khususnya kepada:

1. Bapak Prof. Dr. H. Musa Asy'arie dan Bapak Prof. Drs. H. Akh. Minhaji, M.A., Ph.D. selaku Dekan Fakultas Sains dan Teknologi yang saat ini baru saja diangkat sebagai Rektor Universitas Islam Negeri Sunan Kalijaga Yogyakarta.
2. Ketua Program Studi Teknik Industri, Bapak Arya Wirabhuana, M.Sc.
3. Ibu Siti Husna AINU Syukri, M.T. selaku dosen pembimbing I yang telah banyak meluangkan waktunya dan sabar dalam memberikah arahan dan bimbingan selama penyusunan tugas akhir ini
4. Bapak Yandra Rahadian Perdana, M.T. selaku dosen pembimbing II yang telah memberikan arahan dan masukan dalam penyusunan tugas akhir ini
5. Seluruh dosen Teknik Industri yang banyak membeikan pelajaran dan wawasan ilmu

6. Semua Pihak di PT. Kalamur yang telah banyak membantu selama penelitian tugas akhir
7. Kedua orang tua yang selalu mendoakan dan memperjuangkan pendidikan bagi anaknya, memberikan dukungan moril dan materil, selalu memberikan nasihat, selalu memberikan arahan, selalu memberikan motivasi dan dorongan agar tetap semangat
8. Mas Danang yang selalu siap sedia dan siap membantu saya kapanpun saya butuh, selalu memberikan semangat dan kegembiraan
9. Teman-teman Teknik Industri 2010 yang selalu bisa membuat senang dan tertawa. Kak mimin, hanim, iin, fida, tria, kiky, dea, ninan, dan teman-teman lain yang tidak bisa disebutkan satu persatu, bangga mengenal kalian.

Tidak ada kata lain selain ingin mengucapkan terima kasih banyak kepada kalian semua. Semoga Allah SWT membalas kebaikan kalian.

Penulis menyadari penyusunan tugas akhir ini terdapat banyak kekurangan, namun semoga dapat bermanfaat.

Yogyakarta, 21 Januari 2015

Penulis,

Azizah Nur Rachmi

DAFTAR ISI

Persetujuan Skripsi.....	i
Lembar Pengesahan	ii
Pernyataan Keaslian Skripsi.....	iii
Halaman Motto.....	iv
Halaman Persembahan	v
Kata Pengantar	vi
Daftar Isi.....	viii
Daftar Tabel	x
Daftar Gambar.....	xii
Daftar Lampiran	xiii
Abstrak	xiv
BAB I PENDAHULUAN.....	1
1.1. Latar Belakang	1
1.2. Perumusan Masalah.....	3
1.3. Tujuan Penelitian.....	3
1.4. Manfaat Penelitian.....	4
1.5. Batasan Masalah.....	4
1.6. Asumsi.....	5
1.7. Sistematika Penulisan.....	5
BAB II TINJAUAN PUSTAKA.....	7
2.1. Penelitian Terdahulu	7

2.2. Pengertian Perencanaan Produksi	11
2.3. <i>Forecasting</i> (Peramalan)	15
2.4. <i>Goal Programming</i>	16
2.5. <i>Break Even Point</i>	35
BAB III METODOLOGI PENELITIAN	39
3.1. Objek Penelitian	39
3.2. Jenis Data	39
3.3. Metode Pengumpulan Data	41
3.4. Metode Pengolahan Data	42
3.5. Digram Alir Penelitian	44
BAB IV HASIL DAN PEMBAHASAN	47
4.1. Hasil	47
4.1.1. Pengumpulan Data	47
4.1.2. Pengolahan Data	53
4.2. Pembahasan	84
BAB V KESIMPULAN DAN SARAN	145
5.1. Kesimpulan	145
5.2. Saran	146
DAFTAR PUSTAKA	147
LAMPIRAN	

DAFTAR TABEL

Tabel 2.1. Perbandingan dengan Penelitian Terdahulu.....	10
Tabel 4.1. Data Permintaan September 2013-Agustus2014 (dalam m ³)	47
Tabel 4.2. Pembagian Bahan Baku/m ³	50
Tabel 4.3. Data biaya	51
Tabel 4.4. Jenis dan Fungsi Peralatan	52
Tabel 4.5. Peramalan Permintaan Bulan September 2014-April 2015 Berdasarkan Metode Proyeksi Tren	53
Tabel 4.6. Biaya Variabel/m ³	55
Tabel 4.7. Biaya Variabel/bulan September 2014 - April2015.....	56
Tabel 4.8. Biaya Tetap/m ³	57
Tabel 4.9. Biaya Tetap Per Bulan	58
Tabel 4.10. Biaya Produksi / m ³ (September 2014-April2015).....	59
Tabel 4.11. Biaya Produksi / Bulan September2014 – April 2015.....	60
Tabel 4.12. Harga Jual/m ³	62
Tabel 4.13. Keuntungan/m ³ (September 2014-April2015)	62
Tabel 4.14. Keuntungan/Bulan September2014 – April 2015.....	64
Tabel 4.15 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> September 2014.....	128
Tabel 4.16 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Oktober 2014.....	129

Tabel 4.17 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> November 2014.....	131
Tabel 4.18 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Desember 2014.....	132
Tabel 4.19 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Januari 2015.....	134
Tabel 4.20 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Februari 2015.....	135
Tabel 4.21 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Maret 2015.....	137
Tabel 4.22 Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> April 2015.....	138
Tabel 4.23 Analisa <i>Goal Programming</i> dan <i>Break Even Point</i> dalam Periode Perencanaan (September 2014 – April 2015)	141
Tabel 4.24 Jumlah Produksi <i>Break Even Point</i> pada September 2014 – April 2015.....	142
Tabel 4.25 Keuntungan dan Biaya Produksi <i>Goal Programming</i> pada September 2014 – April 2015	143

DAFTAR GAMBAR

Gambar 2.1 Grafik BEP	38
Gambar 3.1 Diagram Alir Penelitian	44
Gambar 4.1 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> September 2014	129
Gambar 4.2 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Oktober 2014	130
Gambar 4.3 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> November 2014	132
Gambar 4.4 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Desember 2014	133
Gambar 4.5 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Januari 2015	135
Gambar 4.6 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Februari 2015	136
Gambar 4.7 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> Maret 2015	138
Gambar 4.8 Perbandingan Jumlah Produksi <i>Goal Programming</i> dan <i>Break Even Point</i> April 2015	139

DAFTAR LAMPIRAN

Lampiran I PROFIL PERUSAHAAN

Lampiran II PROSES PRODUKSI

Lampiran III HASIL *GOAL PROGRAMMING* SOFTWARE LINDO 6.1

Lampiran IV HASIL *BREAK EVEN POINT* SOFTWARE POM QM

Lampiran V DOKUMENTASI

Lampiran VI SURAT KETERANGAN PENELITIAN



ABSTRAK

PT. Kalamur adalah perusahaan yang mengolah kayu lapis. Permintaan yang fluktuatif dan sumber daya bahan baku yang terbatas mengharuskan perusahaan untuk melakukan perencanaan produksi yang tepat agar permintaan konsumen terpenuhi. Penelitian ini membahas tentang perencanaan produksi pada periode September 2014 – April 2015, metode yang digunakan yaitu Peramalan dengan software POM QM, Goal Programming dengan software Lindo 6.1, dan Break Even Point dengan software POM QM. Tujuan penelitian ini untuk mengetahui kombinasi produk atau jumlah produk yang mana untuk mencari keuntungan dan minimal produk untuk hanya sekedar menutup biaya produksi (titik impas), total dan rata-rata keuntungan, serta total dan rata – rata biaya produkis. Berdasarkan hasil penelitian didapatkan kombinasi produk atau jumlah produksi dalam periode perencanaan produksi September 2014 – April 2015 yaitu produk ukuran 2.4 x 920 x 1830 sebanyak 1512 m³ dan minimal produk 531 m³, ukuran 2.4 x 920 x 1830 sebanyak 640 m³ dan minimal produk 195 m³, ukuran 2.4 x 1230 x 2150 sebanyak 431 m³ dan minimal produk 130 m³, ukuran 2.4 x 1230 x 2440 sebanyak 591 m³ dan minimal produk 125 m³, ukuran 2.8 x 920 x 1830 sebanyak 181 m³ dan minimal produk 65 m³, ukuran 3.7 x 910 x 1820 sebanyak 831 m³ dan minimal produk 421 m³, ukuran 3.7 x 1230 x 2440 sebanyak 981 m³ dan minimal produk 421 m³, ukuran 5.2 x 910 x 1820 sebanyak 1250 m³ dan minimal produk 604 m³, ukuran 2.7x48x78 sebanyak 642 m³ dan minimal produk 213 m³, ukuran 2.7x48x80 sebanyak 722 m³ dan minimal produk 239 m³, ukuran 2.7x48x8 sebanyak 349 m³ dan minimal produk 116 m³, ukuran 2.7x48x84 sebanyak 965 m³ dan minimal produk 312 m³, ukuran 2.7x4x7 sebanyak 4388 m³ dan minimal produk 1441 m³, ukuran 2.7x4x8 sebanyak 14907 m³ dan minimal produk 4825 m³, ukuran 2.7x48x102 sebanyak 1410 m³ dan minimal produk 483 m³, ukuran 3x1220x2440 sebanyak 602 m³ dan minimal produk 205 m³, ukuran 3x1220x2591 sebanyak 131 m³ dan minimal produk 44 m³, ukuran 3.4x48x78 sebanyak 1209 m³ dan minimal produk 532 m³, ukuran 3.4x48x80 sebanyak 1896 m³ dan minimal produk 830 m³, ukuran 3.4x48x81 sebanyak 999 m³ dan minimal produk 436 m³, ukuran 3.4x4x8 sebanyak 9658 m³ dan minimal produk 4122 m³, dan ukuran 4x1220x2440 sebanyak 591 m³ dan minimal produk 283 m³. Total dan rata-rata keuntungan yang diperoleh sebesar Rp131.115.839.418 dan Rp16.389.486.677. Total dan rata-rata biaya produksi yang harus dikeluarkan sebesar Rp246.303.732.847 dan Rp30.787.966.606.

Kata kunci: Perencanaan Produksi, Peramalan, Goal Programming, Break Even Point, Software Lindo 6.1, Software POM QM

BAB I

PENDAHULUAN

1.1. Latar Belakang

Perencanaan produksi juga dapat didefinisikan sebagai proses untuk memproduksi barang-barang pada suatu periode tertentu sesuai dengan yang diramalkan atau dijadwalkan melalui pengorganisasian sumber daya seperti tenaga kerja, bahan baku, mesin dan peralatan lainnya. Perencanaan produksi menuntut penaksir atas permintaan produk atau jasa yang diharapkan akan disediakan perusahaan di masa yang akan datang. Dengan demikian, peramalan merupakan bagian integral dari perencanaan produksi (Buffa et al, 1996).

PT. KAYU LAPIS ASLI MURNI (PT. KALAMUR) berlokasi di kelurahan Loa Buah, kecamatan Sungai Kunjang kota Samarinda, pemerintahan Provinsi Kalimantan Timur dengan kantor pusatnya di Jakarta. Perusahaan ini didirikan sebagai penunjang dari salah satu kebijaksanaan pemerintah yaitu meningkatkan pembangunan di bidang industri pengolahan kayu di Indonesia, yang dampaknya akan memacu pertumbuhan ekonomi di daerah tersebut.

Dalam usaha untuk memenuhi permintaan pasar, perusahaan harus meramalkan permintaan dengan tepat mengingat pula permintaan produk PT. Kalamur bersifat fluktuatif. Adanya persaingan bisnis yang semakin ketat membuat perusahaan dituntut untuk dapat memenuhi jumlah permintaan

(*demand*) konsumen, agar dapat tetap bertahan dalam persaingan pasar yang ada.

Dalam kenyataannya sumber daya bahan baku yang digunakan PT.Kalamur mulai susah didapatkan atau terbatas, mengingat bahwa sumber daya bahan baku utama yang digunakan adalah kayu log. Penebangan kayu log gelondongan dan pengolahannya secara ters-menerus membuat persediaan di alam semakin menipis apalagi dengan proses penanamannya yang cukup lama. Seharusnya dengan bahan baku yang terbatas, pengalokasian harus berjalan dengan tepat agar bahan baku tidak tergunakan secara sia-sia terlebih perusahaan menghasilkan lebih dari satu produk kayu lapis. Kekurangan jumlah produksi tentu akan menyebabkan kegagalan target produksi yang mana keuntungan perusahaan menjadi berkurang, keterlambatan pengiriman ke pelanggan akan menyebabkan kehilangan kepercayaan yang tentu mengakibatkan turunnya reputasi perusahaan. Sebaliknya kelebihan jumlah produksi akan mengakibatkan tingkat utilisasi yang rendah, biaya meningkat, kehilangan pangsa pasar, penurunan keuntungan, dan lain- lain. Apabila sumber daya yang ada dalam perusahaan tidak dimanfaatkan dengan baik, hal ini tentu akan mengakibatkan pemborosan dan tentu berimbas kerugian pada perusahaan tersebut. *Goal Programming* dan *Break Even Point* merupakan metode untuk penyelesaian perencanaan produksi. Dari masalah tersebut tentu perlu adanya suatu penyelesaian yaitu dengan perencanaan produksi yang tepat.

Oleh karena itu dilakukan penelitian pada PT. Kalamur yaitu dengan judul “Optimasi Perencanaan Produksi dengan Metode *Goal Programming* dan *Break Even Point* pada PT. Kalamur Kalimantan Timur”

1.2. Perumusan Masalah

Berdasarkan latar belakang yang telah diuraikan diatas, maka yang menjadi rumusan masalah dalam penelitian ini adalah:

1. Bagaimana kombinasi produk atau jumlah produksi sesuai dengan perencanaan produksi menggunakan metode *Goal Programming* dan *Break Even Point* pada bulan September 2014 sampai April 2015?
2. Bagaimana total dan rata-rata keuntungan yang diperoleh sesuai perencanaan produksi menggunakan metode *Goal Programming* pada September 2014 sampai April 2015?
3. Bagaimana total dan rata-rata biaya produksi yang harus dikeluarkan sesuai perencanaan produksi menggunakan metode *Goal Programming* bulan September 2014 sampai April 2015?

1.3. Tujuan Penelitian

Tujuan penelitian ini adalah sebagai berikut:

1. Untuk mengetahui kombinasi produk atau jumlah produksi sesuai dengan perencanaan produksi menggunakan metode *Goal Programming* yang mana menghasilkan jumlah produk optimal guna memperoleh keuntungan maksimal dan *Break Even Point* yang mana mengetahui minimal produksi

(titik impas) hanya guna menutup biaya produksi yang berarti belum memperoleh keuntungan pada bulan September 2014 sampai April 2015

2. Untuk mengetahui total dan rata-rata keuntungan yang diperoleh sesuai perencanaan produksi menggunakan metode *Goal Programming* pada bulan September 2014 sampai April 2015
3. Untuk mengetahui total dan rata-rata biaya produksi setiap bulan yang harus dikeluarkan sesuai perencanaan produksi menggunakan metode *Goal Programming* pada bulan September 2014 sampai April 2015.

1.4. Manfaat Penelitian

Manfaat yang akan diperoleh yaitu:

1. Bagi pihak perusahaan dari pelaksanaan penelitian ini didapatkannya suatu perencanaan produksi yang optimal.
2. Sedangkan manfaat bagi penulis, dapat mengaplikasikan ilmu yang diperoleh selama masa perkuliahan dengan menerapkan di penelitian ini.

1.5. Batasan penelitian

Adapun batasan dalam penelitian ini yaitu :

1. Penelitian dilakukan untuk perencanaan produksi pada bulan September 2014 sampai April 2015 di PT. Kalamur Kalimantan Timur.
2. Objek penelitian adalah dua puluh dua jenis produk kayu lapis yaitu kayu lapis berukuran 2.4 x 920 x 1830, 2.4 x 920 x 2440, 2.4 x 1230 x 2150, 2.4

x 1230 x 2440 , 2.8 x 920 x 1830, 3.7 x 910 x 1820, 3.7 x 1230 x 2440, 5.2
 x 910 x 1820, 2.7x48x78, 2.7x48x80 , 2.7x48x84, 2.7x4x7, 2.7x48x102,
 3x1220x2440, 3x1220x2591, 3.4x48x78, 3.4x48x80, 3.4x4x8,
 4x1220x2440

3. Waktu pengambilan data adalah pada tanggal 26 Agustus – 06 September 2014.

1.6. Asumsi

Asumsi yang digunakan dalam penelitian ini adalah biaya selama penelitian tidak berubah.

1.7. Sistematika Penulisan

Sistematika penulisan penelitian ini adalah sebagai berikut :

BAB I PENDAHULUAN

Bab ini akan menguraikan secara singkat mengenai latar belakang masalah, perumusan masalah, tujuan penelitian, manfaat penelitian, batasan penelitian, asumsi penelitian, dan sistematika penulisan.

BAB II TINJAUAN PUSTAKA

Bab tinjauan pustaka berisi uraian tentang hasil penelitian yang pernah dilakukan sebelumnya yang ada hubungannya dengan penelitian yang dilakukan. Di samping itu juga berisi tentang konsep dan prinsip dasar yang diperlukan untuk memecahkan

masalah penelitian, dasar-dasar teori untuk mendukung kajian yang akan dilakukan.

BAB III METODOLOGI PENELITIAN

Bab ketiga ini menguraikan objek penelitian, jenis data, metode pengumpulan data, dan metode pengolahan data yang digunakan yang sesuai dengan bagan alir yang telah dibuat.

BAB IV HASIL PENELITIAN DAN PEMBAHASAN

Bab ini menguraikan hasil penelitian yang meliputi data-data yang dihasilkan selama penelitian dan pengolahan data dengan metode yang telah ditentukan hasil analisis. Membahas hasil penelitian berupa tabel hasil pengolahan data, persamaan atau model serta analisis yang menyangkut penjelasan teoritis secara kualitatif, kuantitatif maupun statistik dari hasil penelitian dan kajian untuk menjawab rumusan masalah dan tujuan penelitian.

BAB V KESIMPULAN DAN SARAN

Bab ini berisi kesimpulan dan saran. Kesimpulan memuat pernyataan singkat dan tepat yang dijabarkan dari hasil penelitian serta pembahasan untuk membuktikan hipotesis atau menjawab permasalahan. Saran dibuat berdasarkan pengalaman dan pertimbangan penulis, ditujukan kepada perusahaan atau tempat penelitian terkait.

BAB V

KESIMPULAN DAN SARAN

5.1 Kesimpulan

Adapun kesimpulan yang dapat diambil dari penelitian yang telah dilakukan diantaranya yaitu:

1. Kombinasi produk atau jumlah produksi dalam periode perencanaan produksi September 2014 – April 2015 menggunakan metode *Goal Programming* dan *Break Even Point* adalah produk ukuran 2.4 x 920 x 1830 sebanyak 1512 m³ dan minimal produk 531 m³, ukuran 2.4 x 920 x 1830 sebanyak 640 m³ dan minimal produk 195 m³, ukuran 2.4 x 1230 x 2150 sebanyak 431 m³ dan minimal produk 130 m³, ukuran 2.4 x 1230 x 2440 sebanyak 591 m³ dan minimal produk 125 m³, ukuran 2.8 x 920 x 1830 sebanyak 181 m³ dan minimal produk 65 m³, ukuran 3.7 x 910 x 1820 sebanyak 831 m³ dan minimal produk 421 m³, ukuran 3.7 x 1230 x 2440 sebanyak 981 m³ dan minimal produk 421 m³, ukuran 5.2 x 910 x 1820 sebanyak 1250 m³ dan minimal produk 604 m³, ukuran 2.7x48x78 sebanyak 642 m³ dan minimal produk 213 m³, ukuran 2.7x48x80 sebanyak 722 m³ dan minimal produk 239 m³, ukuran 2.7x48x8 sebanyak 349 m³ dan minimal produk 116 m³, ukuran 2.7x48x84 sebanyak 965 m³ dan minimal produk 312 m³, ukuran 2.7x4x7 sebanyak 4388 m³ dan minimal produk 1441 m³, ukuran 2.7x4x8 sebanyak 14907 m³ dan minimal produk 4825 m³, ukuran 2.7x48x102 sebanyak 1410 m³ dan minimal produk 483

m^3 , ukuran $3 \times 1220 \times 2440$ sebanyak $602 m^3$ dan minimal produk $205 m^3$, ukuran $3 \times 1220 \times 2591$ sebanyak $131 m^3$ dan minimal produk $44 m^3$, ukuran $3.4 \times 48 \times 78$ sebanyak $1209 m^3$ dan minimal produk $532 m^3$, ukuran $3.4 \times 48 \times 80$ sebanyak $1896 m^3$ dan minimal produk $830 m^3$, ukuran $3.4 \times 48 \times 81$ sebanyak $999 m^3$ dan minimal produk $436 m^3$, ukuran $3.4 \times 4 \times 8$ sebanyak $9658 m^3$ dan minimal produk $4122 m^3$, dan ukuran $4 \times 1220 \times 2440$ sebanyak $591 m^3$ dan minimal produk $283 m^3$

2. Total dan rata-rata keuntungan yang diperoleh dalam periode perencanaan produksi September 2014 – April 2015 menggunakan metode *Goal Programming* adalah sebesar Rp131.115.839.418 dan Rp16.389.486.677.
3. Total dan rata-rata biaya produksi yang harus dikeluarkan dalam periode perencanaan produksi September 2014 – April 2015 menggunakan metode *Goal Programming* adalah sebesar Rp 246.303.732.847 dan Rp30.787.966.606.

5.2 Saran

Berdasarkan hasil penelitian yang telah dilakukan, maka metode *Goal Programming* dan *Break Even Point* dapat dijadikan alternatif solusi yang diterapkan oleh PT. Kalamur, untuk perencanaan jumlah produksi kayu lapis. Sehingga Perusahaan dapat mengoptimalkan sumber daya yang ada.

DAFTAR PUSTAKA

- Buffa, E.S., and S. Rakesh. 1996. *Manajemen Operasi & Produksi Modern*. Jakarta: Binarupa Aksara.
- Damanik, Elikson. 2013. *Penerapan Metode Goal Programming Untuk Mengoptimalkan Produksi Teh pada PT Perkebunan Nusantara IV*. Skripsi
- Heyzer, Jay and Barry Render. 2009. *Manajemen Operasi*. Jakarta: Salemba Empat.
- Hutajulu, Okto Predi. 2010. *Kajian Peramalan Permintaan dan Perencanaan Optimasi Produksi Semen Pada Plant 11 PT Indocement Tunggal Prakarsa Tbk*. Skripsi.
- Iskandar, Putong. 2002. *Ekonomi Mikro dan Makro*. Jakarta: Ghalia Indonesia.
- Joesron, Tati Suhartati et al. 2003. *Teori Ekonomi Mikro*. Jakarta: Salemba Empat
- Larbani, M, et al. 2007. *On The Pareto Optimality in Goal Programming*, Taiwan: Jurnal Faculty of Management Laurentian University dan Kainan University.
- Mukti, Agung Sedayu Wibowo. 2013. *Penerapan Metode Goal Programming Untuk Optimasi Perencanaan Produksi Menggunakan Software Lindo 6,1 pada CV.Risna Mandiri*. Skripsi
- Mulyadi. 2001. *Akuntansi Manajemen*. Jakarta: Salemba Empat.
- Munawir, S. 2004. *Analisa Laporan Keuangan*. Jakarta: Liberty.
- Muslich. 2003. *Manajemen Keuangan Modern*. Jakarta : Bumi Aksara.

- Muslich, M. 2009.*Metode Pengambilan Keputusan Kuantitatif*. Cetakan Pertama.Jakarta Timur: PT. Bumi Aksara.
- Naryanto, Edy. 2009.*Optimalisasi Kombinasi Produk Dalam Perencanaan Volume Produksi Dengan Analisis Break Even Point dan Pendekatan Program Linier Guna Mendapatkan Keuntungan Maksimal*. 2009. Skripsi
- Nasution, A,H.,et al. 2008.*Perencanaan dan Pengendalian Produksi*. Edisi Pertama.Yogyakarta: Graha Ilmu.
- Nurhasanah, N, 2005.*Perencanaan Pengendalian Produksi dan Persediaan Industri Pasta PT "XYZ"*. Staf Pengajar Jurusan Teknik Industri UbiNus. Jakarta. Jurnal INASEA. Vol, 6 No, 2, Oktober 2005: 109-133.
- Schniederjans, M,J. 1994.*Goal Programming Methodology and Applications*. North America : Kluwer Academic.
- Siswanto, 2006.*Operations Research Jilid 1*. Dicitak oleh PT. Gelora Aksara Pratama. Jakarta: Penerbit Erlangga.
- Sugiarti, S. 2011.*Usulan Penentuan Volume Produksi Menggunakan Metode Goal Programming DI PT. Beton Elemenindo Putra*. Skripsi..
- Supriyono, 1987.*Akuntansi Manajemen*. Yogyakarta: UGM Press.
- Thoyib, Muhammad. 2008.*Perencanaan Produksi dengan Menggunakan Metode Linier Programming dan Break Even Point di CV. Cahyo Nugroho Jati Unit 2 Boyolali*.Skripsi



LAMPIRAN I
PROFIL PERUSAHAAN

LAMPIRAN 1

PROFIL PERUSAHAAN

1.1 Profil

1.1.1 Sejarah Perusahaan

PT. KAYU LAPIS ASLI MURNI (PT. KALAMUR) didirikan pada tanggal 12 April 1980 berdasarkan Akte Notaris Ridwan Susilo, S.H. No. 161 yang pabriknya berlokasi di kelurahan Loa Buah, kecamatan Sungai Kunjang kota Samarinda, pemerintahan Provinsi Kalimantan Timur dengan kantor pusatnya di Jakarta.

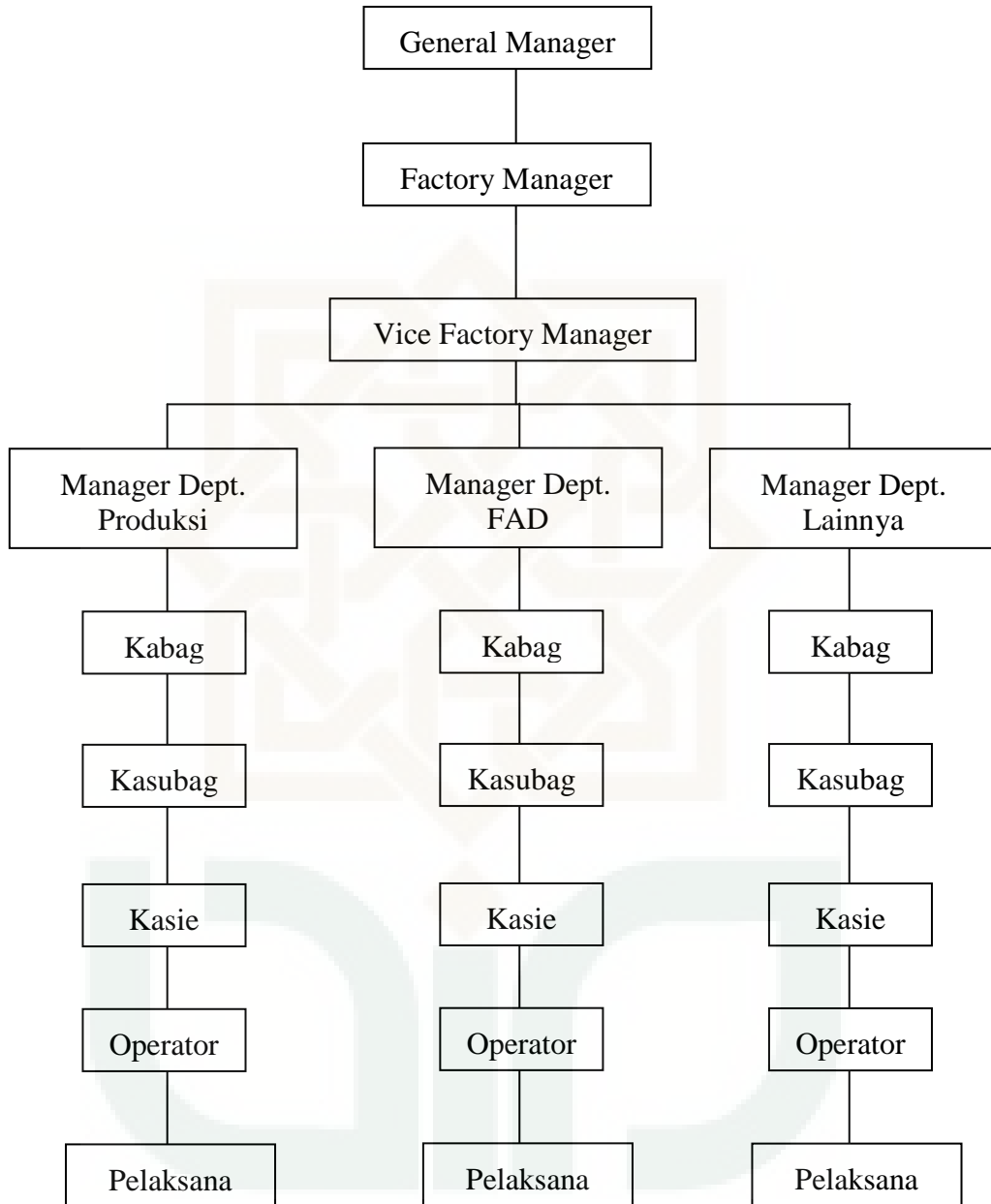
Perusahaan ini didirikan sebagai penunjang dari salah satu kebijaksanaan pemerintah yaitu meningkatkan pembangunan di bidang industri pengolahan kayu di Indonesia, yang dampaknya akan memacu pertumbuhan ekonomi di daerah tersebut.

Semenjak mulai beroperasi sampai saat ini PT. Kalamur telah mendapat pengakuan dari pelanggan sebagai pemasok Plywood, Block Bord, Fancy Floor, dan Moulding dengan kualitas Internasional sesuai yang tercantum pada kontrak jual belinya, dengan pangsa pasar ke negara-negara Eropa, Amerika, Korea, Taiwan, Jepang, dan Hongkong.

Pada akhir tahun 1995 perusahaan telah menerapkan “Standar Nasional Indonesia Modul 1” di dalam aktivitasnya sesuai dengan himbauan pemerintah dan sejak bulan April 1997 manajemen PT. Kalamur telah memutuskan untuk memakai sistem manajemen mutu ISO 9002.

Demi kepuasan pelanggan dan didukung oleh seluruh Tenaga kerja PT. Kalamur akan mengembangkan usahanya sehingga dapat lebih meningkatkan Citra yang positif di masa yang akan datang.

1.1.2 Struktur Organisasi



Gambar 1.1. Struktur Organisasi

1.1.3 Visi dan Misi

Visi PT. Kalamur adalah untuk dapat menjalankan proses produksi secara lancar, mampu mendayagunakan sumber daya perusahaan yang ada sehingga tercapai efisiensi yang tinggi dan memenuhi target industri.

PT. Kalamur mempunyai misi yang mnitikberatkan pada prinsip manajemen mutu ISO 9002 memfungsikan sebagai kepuasan pelanggan dan untuk kepentingan ekonomi, lingkungan, dan sosial budaya. Di samping itu untuk membantu pemerintah dalam mewujudkan cita-cita, khususnya dalam meningkatkan kesejahteraan masyarakat dan memajukan kesejahteraan rakyat. Misi ini diwujudkan dalam bentuk suatu kebijakan mutu yaitu sebagai berikut:

“MUTU PRIMA KITA JAYA”

Artinya :

MUTU PRIMA : Pelanggan kita puas terhadap produk, proses, manajemen, dan sumber daya manusia

KITA JAYA : Kita bisa bertahan hidup dengan baik (kita berarti perusahaan, Tenaga kerja, keluarga, serta lingkungannya)

1.1.4 Ketenagakerjaan

Tenaga kerja di PT. Kalamur dibagi atas staff, Tenaga kerja tetap, dan Tenaga kerja kontrak. Staff berjumlah 88 orang, Tenaga kerja tetap dan kontrak berjumlah 1512 orang. Untuk jam kerja efektif yaitu 8 jam shift 1 dari pukul 07.00 – 15.00 WITA, dan 8 jam shift 2 dai pukul 19.00 - 03.00 WIB dari hari Senin sampai Sabtu.



LAMPIRAN II
PROSES PRODUKSI

LAMPIRAN II

PROSES PRODUKSI

2.1 Proses Produksi

Kayu lapis atau plywood ini terdiri dari 3 lapisan, terdapat lapisan atas yaitu *face*, lapisan tengah yaitu *back*, dan lapisan bawah yaitu *back*. Untuk lapisan *face* dan *back* itu lebih baik atau lebih bagus (tidak ada cacat dari pecah dan halus) serta lebih tipis daripada lapisan *core*. Untuk proses produksinya:

1. ***Log Cutting***

Log cutting yaitu aktivitas pemotongan log yang dilakukan di atas konveyor, mesin pemotong yang digunakan adalah *hidraulic chain saw*.

2. ***Log cleaning***

Pada bagian ini log dikupas kulitnya dengan mesin *debarker* lalu kemudian dibersihkan manual pada bagian tertentu dengan menggunakan rol pemutar log dan kampak untuk memastikan log bersih dari benda – benda keras seperti paku, batu, dan lain – lain.

3. ***Mesin Rotary***

Untuk mengupas log dengan ketebalan tertentu dengan tujuan memperoleh lembaran – lembaran veneer sebagai bahan untuk pembuatan kayu lapis.

4. ***Continous Dryer***

Untuk meminimalkan kadar air atau mengeringkan veneer.

5. ***Roll Dryer***

Untuk meminimalkan kadar air mengeringkan veneer.

6. ***Composer***

Untuk menyambungkan sub core yang nantinya akan dimanfaatkan menjadi lapisan core pada plywood.

7. **Glue Spreader**

Untuk menggabungkan veneer-veneer (lapisan *face*, *core*, *back*)

8. **Cold Press**

Pengempaan ini bertujuan untuk merekatkan glue pada permukaan veneer.

9. **Hot Press**

Untuk mematangkan lem atau perekat pada permukaan veneer sehingga hasil pengeleman dapat melekat dengan kuat dan sempurna.

10. **Sizer**

Untuk memotong plywood pada sisi panjang dan sisi lebar.

11. **Putty**

Untuk mendempul bagian plywood yang mengalami kecacatan.

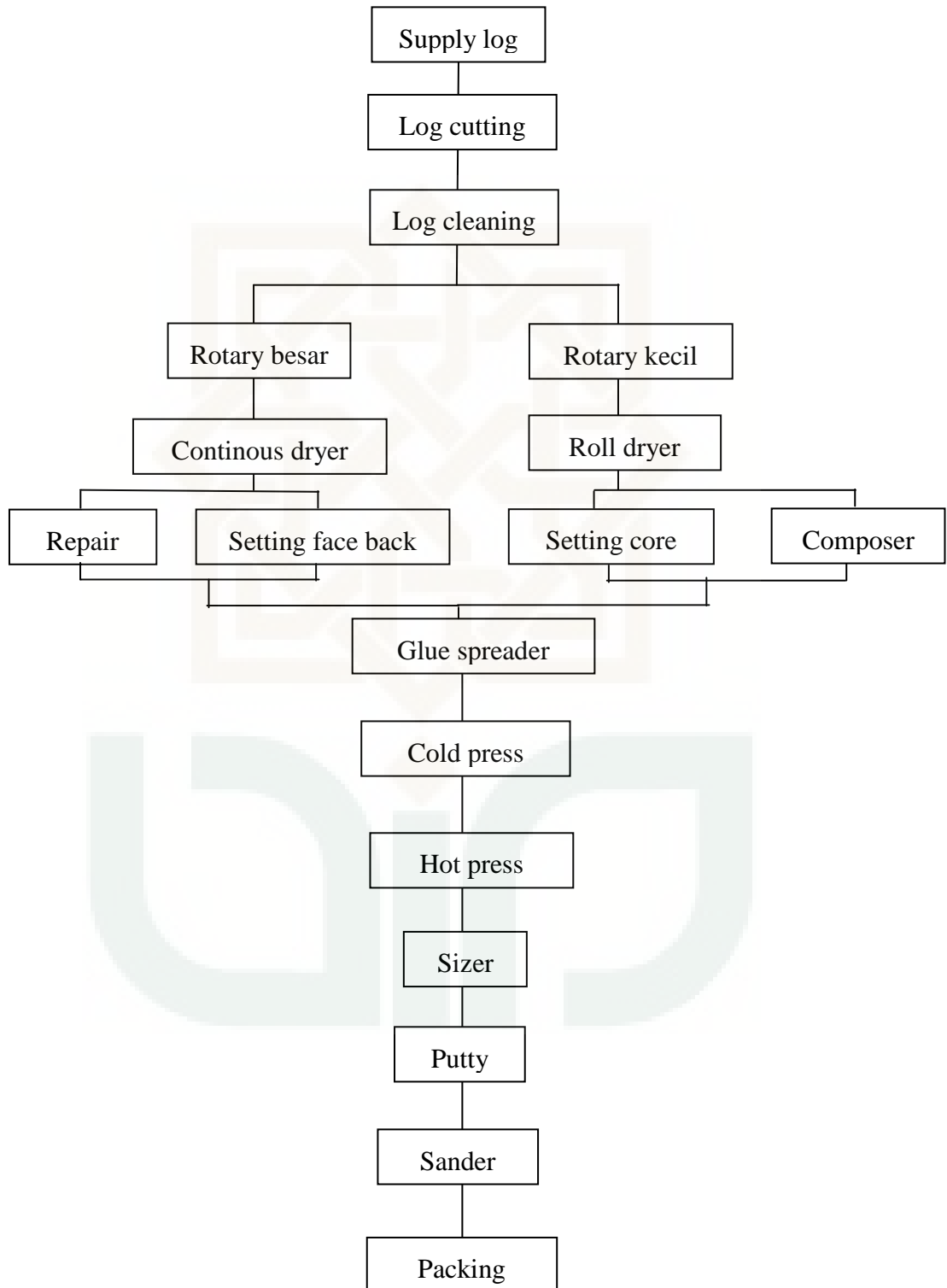
12. **Sander**

Untuk menghaluskan atau mengamplas permukaan plywood

13. **Packing**

Pengepakan plywood

Diagram alir proses produksi:



Gambar 2.1. Diagram Alir Proses Pembuatan Kayu Lapis



LAMPIRAN III

HASIL *GOAL PROGRAMMING* SOFTWARE LINDO 6.1

LAMPIRAN III

HASIL GOAL PROGRAMMING SOFTWARE LINDO 6.1

3.1 Bulan September 2014

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000451
DB7	0.000000
DB8	0.000000
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	46.952999
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	185.509995
X2	69.639999
X3	44.070000
X4	44.679550
X5	26.840000
X6	98.199997
X7	110.830002
X8	135.889999
X9	60.230000
X10	77.160004
X11	52.279999
X12	167.880005
X13	452.420013

X9	60.230000
X10	77.160004
X11	52.279999
X12	167.880005
X13	452.420013
X14	1847.430554
X15	176.800003
X16	74.370003
X17	15.870000
X18	121.949997
X19	192.740005
X20	97.320000
X21	1139.079956
X22	72.640579
DB1	2286.914307
DB2	136880464.000000
DB28	733885.750000
DB29	46811.765625
DB30	3120250.750000
DB31	4212341.000000
DA3	0.000000
DA4	0.000000
DA5	0.000000
DA6	0.000000
DA7	0.000000
DA8	0.000000
DA9	0.000000
DA10	0.000000
DA11	0.000000
DA12	0.000000
DA13	0.000000
DA14	0.000000
DA15	0.000000
DA16	0.000000
DA17	0.000000
DA18	0.000000
DA19	0.000000
DA20	0.000000
DA21	0.000000
DA22	0.000000
DA23	0.000000
DA24	0.000078
DA25	0.000000
DB26	0.000000
DB27	0.000000

3.2 Bulan Oktober 2014

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DB3	159.270447
DB4	0.000000
DB5	0.000000
DB6	0.000000
DB7	0.000000
DB8	0.000000
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	56.772488
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	32.929550
X2	72.589996
X3	46.869999
X4	216.585114
X5	25.620001
X6	99.830002
X7	114.199997
X8	141.699997
X9	65.959999
X10	80.889999
X11	49.799999
X12	154.380005
X13	479.859985
X14	1851.969971

X8	141.699997
X9	65.959999
X10	80.889999
X11	49.799999
X12	154.380005
X13	479.859985
X14	1851.969971
X15	176.649994
X16	74.610001
X17	16.000000
X18	130.270004
X19	205.369995
X20	105.180000
X21	1158.560059
X22	72.989998
DB1	2085.292969
DB2	124894128.000000
DB28	703250.937500
DB29	47681.726562
DB30	3178206.250000
DB31	4290580.000000
DA3	0.000000
DA4	0.000000
DA5	0.000000
DA6	169.605118
DA7	0.000000
DA8	0.000000
DA9	0.000000
DA10	0.000000
DA11	0.000000
DA12	0.000000
DA13	0.000000
DA14	0.000000
DA15	0.000000
DA16	0.000000
DA17	0.000000
DA18	0.000000
DA19	0.000000
DA20	0.000000
DA21	0.000000
DA22	0.000000
DA23	0.000000
DA24	0.000000
DA25	0.000000
DB26	0.000000
DB27	0.000000

3.3 Bulan November 2014

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DA3	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000000
DB7	0.000000
DB8	0.000000
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	64.773918
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	198.880005
X2	75.540001
X3	49.680000
X4	49.279999
X5	24.400000
X6	101.459999
X7	117.580002
X8	147.500000
X9	71.690002
X10	84.629997
X11	47.330002
X12	140.880005

3.4 Bulan Desember 2014

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DA3	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000000
DB7	0.000000
DB8	0.001332
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	73.685646
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	205.559998
X2	78.489998
X3	52.490002
X4	51.581001
X5	23.180000
X6	103.088669
X7	120.949997
X8	153.309998
X9	77.419998
X10	88.370003
X11	44.849998
X12	127.379997
X13	534.729980

3.5 Bulan Januari 2015

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DA3	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000000
DB7	0.000000
DB8	0.000000
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	82.559631
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	212.250000
X2	81.430000
X3	55.299999
X4	53.940384
X5	21.959999
X6	104.730003
X7	124.330002
X8	159.119995
X9	83.150002
X10	92.110001
X11	42.380001
X12	113.879997
X13	562.159973

X7	124.330002
X8	159.119995
X9	83.150002
X10	92.110001
X11	42.380001
X12	113.879997
X13	562.159973
X14	1865.589966
X15	176.199997
X16	75.339996
X17	16.400000
X18	155.229996
X19	243.270004
X20	128.270004
X21	1216.979980
X22	74.484261
DB1	1556.766357
DB2	94084360.000000
DB28	494336.781250
DB29	31232.609375
DB30	2081660.125000
DB31	2810243.250000
DA4	0.000000
DA5	0.000000
DA6	0.060385
DA7	0.000000
DA8	0.000000
DA9	0.000000
DA10	0.000000
DA11	0.000000
DA12	0.000000
DA13	0.000000
DA14	0.000000
DA15	0.000000
DA16	0.000000
DA17	0.000000
DA18	0.000000
DA19	0.000000
DA20	0.000000
DA21	0.000000
DA22	0.000000
DA23	0.000000
DA24	0.444262
DA25	0.000000
DB26	0.000000
DB27	0.000000

3.6 Bulan Februari 2015

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DA3	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000454
DB7	0.000000
DB8	0.000000
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	91.507401
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	218.929993
X2	84.379997
X3	58.110001
X4	56.179545
X5	20.740000
X6	106.360001
X7	127.699997
X8	164.919998
X9	88.879997
X10	95.849998
X11	39.900002
X12	100.379997

X8	164.919998
X9	88.879997
X10	95.849998
X11	39.900002
X12	100.379997
X13	589.599976
X14	1870.130005
X15	176.050003
X16	75.580002
X17	16.540001
X18	163.550003
X19	255.899994
X20	136.619995
X21	1236.449951
X22	74.390572
DB1	1374.290771
DB2	83384368.000000
DB28	434385.687500
DB29	27334.027344
DB30	1821759.375000
DB31	2459377.250000
DA4	0.000000
DA5	0.000000
DA6	0.000000
DA7	0.000000
DA8	0.000000
DA9	0.000000
DA10	0.000000
DA11	0.000000
DA12	0.000000
DA13	0.000000
DA14	0.000000
DA15	0.000000
DA16	0.000000
DA17	0.000000
DA18	0.000000
DA19	0.000000
DA20	0.000000
DA21	0.000000
DA22	0.000000
DA23	0.000000
DA24	0.000574
DA25	0.000000
DB26	0.000000
DB27	0.000000

3.7 Bulan Maret 2015

VARIABLE	VALUE
X8	170.729996
X9	94.610001
X10	99.589996
X11	37.419998
X12	86.879997
X13	617.030029
X14	1874.670044
X15	175.899994
X16	75.830002
X17	16.670000
X18	171.869995
X19	268.540009
X20	144.479996
X21	1255.930054
X22	74.739998
DB1	1191.696411
DB2	72681240.000000
DB28	374466.187500
DB29	23437.212891
DB30	1561976.625000
DB31	2108670.250000
DA4	0.000000
DA5	0.000000
DA6	0.000863
DA7	0.000000
DA8	0.000000
DA9	0.000000
DA10	0.000000
DA11	0.000000
DA12	0.000000
DA13	0.000000
DA14	0.000000
DA15	0.000000
DA16	0.000000
DA17	0.000000
DA18	0.000000
DA19	0.000000
DA20	0.000000
DA21	0.000000
DA22	0.000000
DA23	0.000000
DA24	0.000000
DA25	0.000000
DB26	0.000000
DB27	0.000000

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DA3	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000000
DB7	0.000000
DB8	0.001074
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	100.421822
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	225.610001
X2	87.330002
X3	60.919998
X4	58.490864
X5	19.520000
X6	107.998924
X7	131.080002
X8	170.729996
X9	94.610001
X10	99.589996
X11	37.419998
X12	86.879997
X13	617.030029

3.4 Bulan April 2015

VARIABLE	VALUE
DA1	0.000000
DA2	0.000000
DA3	0.000000
DB3	0.000000
DB4	0.000000
DB5	0.000000
DB6	0.000000
DB7	0.000000
DB8	0.001272
DB9	0.000000
DB10	0.000000
DB11	0.000000
DB12	0.000000
DB13	0.000000
DB14	0.000000
DB15	0.000000
DB16	0.000000
DB17	0.000000
DB18	0.000000
DB19	0.000000
DB20	0.000000
DB21	0.000000
DB22	0.000000
DB23	0.000000
DB24	0.000000
DB25	0.000000
DA26	0.000000
DA27	109.333588
DA28	0.000000
DA29	0.000000
DA30	0.000000
DA31	0.000000
X1	232.300003
X2	90.279999
X3	63.730000
X4	60.791126
X5	18.299999
X6	109.628731
X7	134.449997
X8	176.539993
X9	100.339996
X10	103.330002
X11	34.950001
X12	73.379997

X7	134.449997
X8	176.539993
X9	100.339996
X10	103.330002
X11	34.950001
X12	73.379997
X13	644.469971
X14	1879.209961
X15	175.750000
X16	76.070000
X17	16.799999
X18	180.190002
X19	281.170013
X20	152.339996
X21	1275.400024
X22	75.089996
DB1	1009.156799
DB2	61980920.000000
DB28	314556.656250
DB29	19540.935547
DB30	1302229.750000
DB31	1758012.000000
DA4	0.000000
DA5	0.000000
DA6	0.031125
DA7	0.000000
DA8	0.000000
DA9	0.000000
DA10	0.000000
DA11	0.000000
DA12	0.000000
DA13	0.000000
DA14	0.000000
DA15	0.000000
DA16	0.000000
DA17	0.000000
DA18	0.000000
DA19	0.000000
DA20	0.000000
DA21	0.000000
DA22	0.000000
DA23	0.000000
DA24	0.000000
DA25	0.000000
DB26	0.000000
DB27	0.000000



LAMPIRAN IV
HASIL *BREAK EVEN POINT* SOFTWARE POM QM

LAMPIRAN IV

HASIL *BREAK EVEN POINT* SOFTWARE POM QM

4.1 Input *Break Even Point*

Tabel 1 Harga Jual/m³ dan Biaya Variabel/m³ Kayu Lapis

No	Jenis Produk	Harga Jual/m ³	Biaya Variabel/m ³
1	X1	9559000	4383223
2	X2	9559000	4175402
3	X3	9559000	4115051
4	X4	9559000	4011236
5	X5	8748300	4156587
6	X6	7453600	3868186
7	X7	7453600	3624145
8	X8	6981700	3581369
9	X9	8954000	4016918
10	X10	8954000	3995904
11	X11	8954000	3986002
12	X12	8954000	3957551
13	X13	8954000	3957599
14	X14	8954000	3861509
15	X15	8954000	3822120
16	X16	8349000	3771349
17	X17	8349000	3737755
18	X18	7538300	3809119
19	X19	7538300	3790744
20	X20	7538300	3783244
21	X21	7538300	3681284
22	X22	7018000	3576949

Tabel 2 Biaya Tetap/ Bulan September 2014 – April 2015

Biaya Tetap/Bulan September – Desember 2014					
	Jenis produk	Biaya Tetap/ September	Biaya Tetap/ Oktober	Biaya Tetap/ November	Biaya Tetap/ Desember
1	X1	325375717	330908076	336223039	341348758
2	X2	122145248	124977197	127706599	130338899
3	X3	77296684	80695429	83988136	87163827
4	X4	78366595	80884815	83311903	85652700
5	X5	47076084	44109599	41250212	38492237
6	X6	172238130	171875927	171526496	171189159
7	X7	194390549	196616557	198778685	200847112
8	X8	238344597	243962926	249360912	254583470
9	X9	105640556	113562418	121197856	128562078

10	X10	135334970	139267192	143073993	146745426
11	X11	91696634	85739970	80015268	74476998
12	X12	294453536	265793906	238169257	211524639
13	X13	793523163	826168310	857615575	887961769
14	X14	3240304359	3188511076	3138583237	3090421803
15	X15	310098792	304135856	298387804	292843226
16	X16	130441443	128455003	126540097	124709534
17	X17	27835225	27546978	27286001	27017631
18	X18	213894500	224284053	234297823	243955760
19	X19	338056794	353582682	368546976	382996096
20	X20	170694652	181086948	191103441	200764083
21	X21	1997892147	1994676692	1991556852	1988544160
22	X22	127407105	125665871	123987317	122368116
Total		9232507479	9232507479	9232507479	9232507479

Biaya Tetap/Bulan Januari - April 2015

	Jenis produk	Biaya Tetap/ Januari	Biaya Tetap/ Februari	Biaya Tetap/ Maret	Biaya Tetap/ April
1	X1	346311421	351089753	355704051	360182700
2	X2	132862846	135317012	137687314	139979742
3	X3	90228606	93188807	96048450	98813790
4	X4	87911705	90093739	92217233	94255301
5	X5	35830383	33259953	30775866	28374272
6	X6	170879600	170565506	170276307	169982046
7	X7	202859359	204787656	206664984	208465622
8	X8	259623431	264475961	269178461	273726448
9	X9	135669233	142533491	149165198	155577839
10	X10	150288551	153711017	157016828	160213854
11	X11	69148071	63986120	58997587	54190208
12	X12	185808926	160975606	136977829	113776180
13	X13	917231700	945519200	972829533	999255034
14	X14	3043934624	2999056686	2955665591	2913727642
15	X15	287491507	282324721	277329651	272501547
16	X16	122926278	121204785	119556040	117947042
17	X17	26758574	26524572	26282463	26048512
18	X18	253276428	262278944	270975822	279385797
19	X19	396924284	410377143	423388883	435955961
20	X20	210087437	219092322	227791859	236204186
21	X21	1985649343	1982848059	1980140017	1977516209
22	X22	120805171	119296427	117837511	116427546
Total		9232507479	9232507479	9232507479	9232507479

4.2 Output/Hasil Break Even Point

1. Bulan September 2014

a. Produk X1 dan Produk X2

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	325375700	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	62,87	600927400	

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	122145200	xxxxxxx
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	22,69	216878400	

b. Produk X3 dan Produk X4

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	77296690	xxxxxxx
Variable costs	Variable	4115051	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	14,2	135724800	

September Solution			
	Cost Type	Costs	Revenues
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	14,13	135028500	

c. Produk X5 dan Produk X6

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	47076080	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	10,25	89691080	

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	172238100	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	48,04	358060200	

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	194390500	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
			50,76 378359200

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	238344600	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
			70,09 489379000

e. Produk X9 dan Produk X9

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	105640600	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
			21,4 191592000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	135335000	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
			27,3 244406200

f. Produk X11 dan Produk X12

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	91696630	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
			18,46 165268100

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	284453500	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
			58,93 527682100

g. Produk X13 dan Produk X14

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows.

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	793523100	xxxxxxxx
Variable costs	Variable	3957599	xxxxxxxx
Revenue per unit	Variable	xxxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	158,82	1422065000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	3240304000	xxxxxxxx
Variable costs	Variable	3861509	xxxxxxxx
Revenue per unit	Variable	xxxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	636,29	5697347000	

h. Produk X15 dan Produk X16

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	310098800	xxxxxxxx
Variable costs	Variable	3822120	xxxxxxxx
Revenue per unit	Variable	xxxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	60,43	541054100	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	130441400	xxxxxxxx
Variable costs	Variable	3771349	xxxxxxxx
Revenue per unit	Variable	xxxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	25,17	225362000	

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	27835220	xxxxxxxx
Variable costs	Variable	3737755	xxxxxxxx
Revenue per unit	Variable	xxxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	5,34	47780840	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	213894500	xxxxxxxx
Variable costs	Variable	3809119	xxxxxxxx
Revenue per unit	Variable	xxxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	57,36	432374000	

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	338056800	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	90.21	680009500	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. T Menu.

Breakeven/Cost-Volume Analysis Results

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	170694700	xxxxxxx
Variable costs	Variable	3783244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	45.46	342670700	

k. Produk X21 dan Produk X22

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1997892000	xxxxxxx
Variable costs	Variable	3681284	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	517.99	3904757000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	127407100	xxxxxxx
Variable costs	Variable	3576949	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	37.03	259845900	

4.2 Bulan Oktober 2014

a. Produk X1 dan Produk X2

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	330908100	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	63.93	611145000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	124977200	xxxxxxx
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	23.21	221906800	

b. Produk X3 dan Produk X4

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0
Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	80695430	xxxxxxx
Variable costs	Variable	4115051	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	14,82	141692700	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0
Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	80884820	xxxxxxx
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	14,58	139367500	

c. Produk X5 dan Produk X6

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0
Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	44109600	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	9,61	84039230	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0
Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	171875900	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	47,94	357307200	

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0
Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	196616600	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	51,34	382691800	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0
Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	243962900	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	71,75	500914800	

a. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	113562400	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	23	205959300	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	139267200	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	28,09	251507500	

f. Produk X11 dan Produk X12

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	85739970	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	17,26	154532200	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	265793900	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	53,2	476322000	

g. Produk X13 dan Produk X14

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	826168300	xxxxxxx
Variable costs	Variable	3957599	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	165,35	1480568000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	3188511000	xxxxxxx
Variable costs	Variable	3861509	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	626,12	5606280000	

h. Produk X15 dan Produk X16

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal 8.2t B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Bre

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	304135900	xxxxxxx
Variable costs	Variable	3822120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	59,26	530650100	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal 8.2t B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	128455000	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	28,06	234284100	

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal 8.2t B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	27546980	xxxxxxx
Variable costs	Variable	3737755	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	5,97	49875840	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal 8.2t B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	224284000	xxxxxxx
Variable costs	Variable	3809119	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	60,14	453375800	

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal 8.2t B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	353582700	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	94,35	711240100	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal 8.2t B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	181086900	xxxxxxx
Variable costs	Variable	3783244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	48,22	36353200	

k. Produk X21 dan Produk X22

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1994677000	xxxxxxxx
Variable costs	Variable	3681284	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		517,16	3698473000

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	125665900	xxxxxxxx
Variable costs	Variable	3576949	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		36,52	256294700

3.3 Bulan November 2014

a. Produk X1 dan Produk X2

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	336223000	xxxxxxxx
Variable costs	Variable	4383223	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		64,96	620961100

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	127706600	xxxxxxxx
Variable costs	Variable	4175402	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		23,72	226753100

b. Produk X3 dan Produk X4

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	83988140	xxxxxxxx
Variable costs	Variable	4115051	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		15,43	147474300

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	83311900	xxxxxxxx
Variable costs	Variable	4011236	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		15,02	143549500

c. Produk X5 dan Produk X6

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	41250210	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	8.98	73591420	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	171526500	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	47.84	356580800	

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	198778700	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	51.91	386900200	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	249360900	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	73.33	511998100	

e. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	121197900	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	24.55	219807100	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	143074000	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	28.86	258382400	

f. Produk X11 dan Produk X12

Product X11 (Left Screenshot):

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	80015260	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEYEN POINTS		Units	Dollars
Costs vs Revenues		16,11	144214400

Product X12 (Right Screenshot):

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	238169300	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEYEN POINTS		Units	Dollars
Costs vs Revenues		47,67	426816600

g. Produk X13 dan Produk X14

Product X13 (Left Screenshot):

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	857615600	xxxxxxx
Variable costs	Variable	3957599	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEYEN POINTS		Units	Dollars
Costs vs Revenues		171,65	1536924000

Product X14 (Right Screenshot):

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	3138583000	xxxxxxx
Variable costs	Variable	3861509	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEYEN POINTS		Units	Dollars
Costs vs Revenues		616,32	5518493000

h. Produk X15 dan Produk X16

Product X15 (Left Screenshot):

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	298387800	xxxxxxx
Variable costs	Variable	3622120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEYEN POINTS		Units	Dollars
Costs vs Revenues		58,14	520621000

Product X16 (Right Screenshot):

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	128540100	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEYEN POINTS		Units	Dollars
Costs vs Revenues		24,42	218621700

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	27286000	xxxxxxx
Variable costs	Variable	3737755	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	5,23	46838070	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	234297800	xxxxxxx
Variable costs	Variable	3809119	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	62,83	473618000	

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	368547000	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	98,34	741341200	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	191103400	xxxxxxx
Variable costs	Variable	3763244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	50,89	383641400	

k. Produk X21 dan Produk X22

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1991557000	xxxxxxx
Variable costs	Variable	3681284	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	516,35	3892375000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	123987300	xxxxxxx
Variable costs	Variable	3576949	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	36,03	252871300	

3.4 Bulan Desember 2014

a. Produk X1 dan Produk X2

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	341346800	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	65,95	630427600	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	24,21	231426900	

b. Produk X3 dan Produk X4

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	87163820	xxxxxxx
Variable costs	Variable	4115051	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	16,01	153050500	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	85652700	xxxxxxx
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	15,44	147582700	

c. Produk X5 dan Produk X6

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	38492240	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	8,38	73336820	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	171189200	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	47,75	355879600	

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	200847100	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	52.45	390926100	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	254583500	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	74.87	522721300	

e. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	128562100	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	26.04	233163000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	148745400	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	29.6	285012700	

f. Produk X11 dan Produk X12

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	74477000	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	15	134232500	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	211524600	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	42.34	379067600	

g. Produk X13 dan Produk X14

The first screenshot shows the break-even analysis for Produk X13. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	887961800	xxxxxxx
Variable costs	Variable	3957599	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		177.72	1591307000

The second screenshot shows the break-even analysis for Produk X14. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	3090422000	xxxxxxx
Variable costs	Variable	3861509	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		606.88	5433811000

h. Produk X15 dan Produk X16

The first screenshot shows the break-even analysis for Produk X15. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	292843200	xxxxxxx
Variable costs	Variable	3822120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		57.06	510946900

The second screenshot shows the break-even analysis for Produk X16. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	124709500	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		27.24	227452900

i. Produk X17 dan Produk X18

The first screenshot shows the break-even analysis for Produk X17. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	27017630	xxxxxxx
Variable costs	Variable	3737755	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		5.86	48917420

The second screenshot shows the break-even analysis for Produk X18. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	243955800	xxxxxxx
Variable costs	Variable	3809119	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		65.42	493140900

j. Produk X19 dan Produk X20

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	382996100	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	102,2	770406000	

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	200784100	xxxxxxx
Variable costs	Variable	3783244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	53,47	403035200	

k. Produk X21 dan Produk X22

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1988544000	xxxxxxx
Variable costs	Variable	3681284	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	515,57	3886487000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	122368100	xxxxxxx
Variable costs	Variable	3576949	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	35,56	249568900	

3.5 Bulan Januari 2015

a. Produk X1 dan Produk X2

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	346311400	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	66,91	639593000	

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	132862800	xxxxxxx
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	24,68	235908400	

b. Produk X3 dan Produk X4

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	90228610	xxxxxxx
Variable costs	Variable	4115051	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	16,57	158431900	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	87911700	xxxxxxx
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	15,85	151475100	

c. Produk X5 dan Produk X6

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	35830380	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	7,8	68265360	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	170879600	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	47,68	355236000	

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	202859400	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	52,97	394842800	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	259623400	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	76,35	533069500	

e. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	135669200	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	27.48	246052700	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	150288500	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	30.31	271411400	

f. Produk X11 dan Produk X12

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	69148070	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	13.92	124628000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	185808900	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	37.19	332983100	

g. Produk X13 dan Produk X14

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	917231700	xxxxxxx
Variable costs	Variable	3957599	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	183.58	1643762000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	3043935000	xxxxxxx
Variable costs	Variable	3961509	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	597.73	5352075000	

h. Produk X15 dan Produk X16

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	287491500	xxxxxxx
Variable costs	Variable	3822120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		56.02	501609400

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	122926300	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		26.85	224200500

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	26758570	xxxxxxx
Variable costs	Variable	3737755	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		5.8	48448380

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	253278400	xxxxxxx
Variable costs	Variable	3809119	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		67.92	511982000

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	398924300	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		105.92	798422800

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	210087400	xxxxxxx
Variable costs	Variable	3783244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		55.95	421751900

k. Produk X21 dan Produk X22

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1985649000	xxxxxxx
Variable costs	Variable	3681284	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues		514,61	3880829000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	120805200	xxxxxxx
Variable costs	Variable	3576949	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues		35,11	246381300

3.6 Bulan Februari

a. Produk X1 dan Produk X2

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	351089800	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues		67,83	648418000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	135317000	xxxxxxx
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues		25,14	240266000

b. Produk X3 dan Produk X4

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	93188810	xxxxxxx
Variable costs	Variable	4115051	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues		17,12	163629700

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 Arial Bold Italic Underline .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Results

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	90093740	xxxxxxx
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues		16,24	155234800

c. Produk X5 dan Produk X6

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	33259950	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	7.24	63368080	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	170565500	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	47.57	354583000	

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	204787600	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	53.48	398595900	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	264476000	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	77.78	543033000	

e. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	142533500	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	28.87	258501900	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	153711000	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	31	277592200	

f. Produk X11 dan Produk X12

Breakeven/Cost-Volume Analysis Results			
September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	63986120	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		12,88	115324500

Breakeven/Cost-Volume Analysis Results			
September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	160975600	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		32,22	288480000

g. Produk X13 dan Produk X14

Breakeven/Cost-Volume Analysis Results			
September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	945519200	xxxxxxx
Variable costs	Variable	3957599	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		189,24	1694456000

Breakeven/Cost-Volume Analysis Results			
September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	2999057000	xxxxxxx
Variable costs	Variable	3861509	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		588,92	5273166000

h. Produk X15 dan Produk X16

Breakeven/Cost-Volume Analysis Results			
September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	282324700	xxxxxxx
Variable costs	Variable	3822120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		55,01	492594500

Breakeven/Cost-Volume Analysis Results			
September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	121204800	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		23,39	209404000

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	26524570	xxxxxxxx
Variable costs	Variable	3737755	xxxxxxxx
Revenue per unit	Variable	xxxxxx	8954000
BREAKEVEN POINTS			
		Units	Dollars
Costs vs Revenues		5,08	45531030

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	262278900	xxxxxxxx
Variable costs	Variable	3809119	xxxxxxxx
Revenue per unit	Variable	xxxxxx	7538300
BREAKEVEN POINTS			
		Units	Dollars
Costs vs Revenues		70,33	530180000

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	410377200	xxxxxxxx
Variable costs	Variable	3790744	xxxxxxxx
Revenue per unit	Variable	xxxxxx	7538300
BREAKEVEN POINTS			
		Units	Dollars
Costs vs Revenues		109,51	825483600

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	219092300	xxxxxxxx
Variable costs	Variable	3783244	xxxxxxxx
Revenue per unit	Variable	xxxxxx	7538300
BREAKEVEN POINTS			
		Units	Dollars
Costs vs Revenues		58,35	439629300

k. Produk X21 dan Produk X22

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1982848000	xxxxxxxx
Variable costs	Variable	3681284	xxxxxxxx
Revenue per unit	Variable	xxxxxx	7538300
BREAKEVEN POINTS			
		Units	Dollars
Costs vs Revenues		514,09	3875354000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	119296400	xxxxxxxx
Variable costs	Variable	3576949	xxxxxxxx
Revenue per unit	Variable	xxxxxx	7018000
BREAKEVEN POINTS			
		Units	Dollars
Costs vs Revenues		34,67	243304200

3.7 Bulan Maret 2015

a. Produk X1 dan Produk X2

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	355704100	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		68.72	656940000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	137687300	xxxxxxx
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		25.58	244474600

b. Produk X3 dan Produk X4

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	96048450	xxxxxxx
Variable costs	Variable	4115051	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		17.64	168650900

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	92217230	xxxxxxx
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		16.62	158893600

c. Produk X4 dan Produk X6

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	30775870	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		6.7	58635310

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 B I U .00

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	170276300	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		47.49	353981900

d. Produk X7 dan Produk X8

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	206665000	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		53,97	402250000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	269178500	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		79,16	552688300

e. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	149165200	xxxxxxx
Variable costs	Variable	4016918	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		30,21	270529300

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	157016800	xxxxxxx
Variable costs	Variable	3995904	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		31,67	283562200

f. Produk X11 dan Produk X12

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	58997590	xxxxxxx
Variable costs	Variable	3986002	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		11,88	106333500

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	136977800	xxxxxxx
Variable costs	Variable	3957551	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		27,42	245474200

g. Produk X1 dan Produk X14

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	972629500	xxxxxxx
Variable costs	Variable	3957599	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		194,71	1743398000

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	2955666000	xxxxxxx
Variable costs	Variable	3861509	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		500,4	5196873000

h. Produk X15 dan Produk X16

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	277329700	xxxxxxx
Variable costs	Variable	3822120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		54,04	483879200

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	119556000	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		28,12	218053600

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Variable costs	Variable	3737755	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8349000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		5,7	47586340

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	270975800	xxxxxxx
Variable costs	Variable	3809119	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
		72,66	547760200

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	423388900	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	112,98	851657000	

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	227791900	xxxxxxx
Variable costs	Variable	3783244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	60,66	457293700	

k. Produk X21 dan Produk X22

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1980140000	xxxxxxx
Variable costs	Variable	3681284	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	513,39	3870062000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	117837500	xxxxxxx
Variable costs	Variable	3576949	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	34,24	240328800	

3.8 bulan April 2015

a. Produk X1 dan Produk X2

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	360182700	xxxxxxx
Variable costs	Variable	4383223	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	69,59	665211500	

POM-QM for Window

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	139979700	xxxxxxx
Variable costs	Variable	4175402	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	26	248545000	

b. Produk X3 dan Produk X4

The first screenshot shows the breakeven analysis for Produk X3. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	4115051	xxxxxxx
Variable costs	Variable	xxxxxxx	9559000
Revenue per unit	Variable		
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		18,15	173506600

The second screenshot shows the breakeven analysis for Produk X4. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	94255300	xxxxxxx
Variable costs	Variable	4011236	xxxxxxx
Revenue per unit	Variable	xxxxxxx	9559000
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		16,99	162405300

c. Produk X5 dan Produk X6

The first screenshot shows the breakeven analysis for Produk X5. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	28374270	xxxxxxx
Variable costs	Variable	4156587	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8748300
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		6,18	54059700

The second screenshot shows the breakeven analysis for Produk X6. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	169982000	xxxxxxx
Variable costs	Variable	3868186	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		47,41	353370100

d. Produk X7 dan Produk X8

The first screenshot shows the breakeven analysis for Produk X7. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	208465600	xxxxxxx
Variable costs	Variable	3624145	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7453600
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		54,44	405754700

The second screenshot shows the breakeven analysis for Produk X8. The table below summarizes the data:

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	273726500	xxxxxxx
Variable costs	Variable	3581369	xxxxxxx
Revenue per unit	Variable	xxxxxxx	6981700
BREAKEVEN POINTS		Units	Dollars
Costs vs Revenues		80,5	562026500

e. Produk X9 dan Produk X10

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	155577800	xxxxxxxx
Variable costs	Variable	4016918	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	31,51	282159400	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	160213900	xxxxxxxx
Variable costs	Variable	3995904	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	32,31	289335800	

f. Produk X11 dan Produk X12

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	54190210	xxxxxxxx
Variable costs	Variable	3986002	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	10,91	97668940	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	113776200	xxxxxxxx
Variable costs	Variable	3957551	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	22,77	203895200	

g. Produk X13 dan Produk X14

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	999255000	xxxxxxxx
Variable costs	Variable	3957599	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	200	1790755000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	2913728000	xxxxxxxx
Variable costs	Variable	3861509	xxxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	572,16	5123135000	

h. Produk X15 dan Produk X16

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	272501500	xxxxxxx
Variable costs	Variable	3822120	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	53,1	475455100	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	117947000	xxxxxxx
Variable costs	Variable	3771349	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	22,76	203775600	

i. Produk X17 dan Produk X18

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	26048510	xxxxxxx
Variable costs	Variable	3737755	xxxxxxx
Revenue per unit	Variable	xxxxxxx	8954000
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	5	44713850	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Variable costs	Variable	3809119	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	74,92	564760400	

j. Produk X19 dan Produk X20

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	435956000	xxxxxxx
Variable costs	Variable	3790744	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	116,33	876936000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution

	Cost Type	Costs	Revenues
Fixed Costs	Fixed	236204200	xxxxxxx
Variable costs	Variable	3783244	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
Costs vs Revenues	Units	Dollars	
	62,9	474181500	

k. Produk X21 dan Produk X22

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	1977516000	xxxxxxx
Variable costs	Variable	3681284	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7538300
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	512,71	3864933000	

POM-QM for Windows

File Edit View Module Format Tools Window Help

Anal Arial 8.25 100%

Volume for volume analysis: 0

Instruction: There are more results available in additional windows. Menu.

Breakeven/Cost-Volume Analysis Result

September Solution			
	Cost Type	Costs	Revenues
Fixed Costs	Fixed	118427500	xxxxxxx
Variable costs	Variable	3576949	xxxxxxx
Revenue per unit	Variable	xxxxxxx	7018000
BREAKEVEN POINTS			
	Units	Dollars	
Costs vs Revenues	33,83	237453200	



LAMPIRAN V
DOKUMENTASI

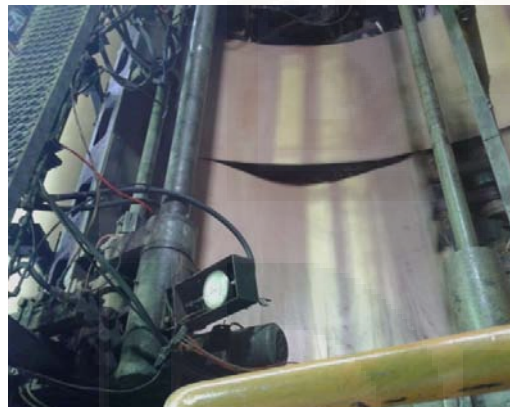
**LAMPIRAN V
DOKUMENTASI**



**Gambar 1
Pengangkutan Kayu Log dari Logpound**



Gambar 2 Pemotongan Kayu Log



Gambar 4 Pengupasan pada Mesin Rotary



**Gambar 5
Pengempaan Dingin pada Mesin Coldpress**



Gambar 6 Mesin Cold Press



Gambar 7 Produk Jadi di Gudang



PT. KAYU LAPIS ASLI MURNI

HEAD OFFICE : KOMPLEK PERKANTORAN DUTA MERLIN, BLOK A NO. 48 JL. GAJAH MADA NO. 3-5, JAKARTA 10130 - INDONESIA
PHONE (021) 6335580 - 6338670 - 6334672 - 6335421 - FAX. : 6337814 TELEX : 44336 KLMJKT 1A
FACTORY SITE : DESA LOA BUAH, KECAMATAN SUNGAI KUNJANG, KOTA SAMARINDA, KALIMANTAN TIMUR, INDONESIA
PHONE : (0541) 6276035, 62758641 FAX. 6276038 KALTIM-INDONESIA

SURAT KETERANGAN

Yang bertanda tangan di bawah ini, menerangkan bahwa :

Nama : Azizah Nur Rachmi
Universitas : Negeri Sunan Kalijaga Yogyakarta
Jurusan : Teknik Industri (Fakultas Sains dan Teknologi)
NIM : 10660032

Telah melaksanakan penelitian tugas akhir di perusahaan kami PT. Kalamur Samarinda Kalimantan Timur dari tanggal 26 Agustus 2014 sampai dengan tanggal 06 September 2014.

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Samarinda, 06 September 2014



Nurono Agung Tirto
FAD Manager