

LAMPIRAN

A. Luaran Akhir

Luaran akhir yang dihasilkan dalam tugas akhir ini berupa desain biaya relevan dalam pengambilan keputusan khususnya atas

- a. Apakah Depo yang mengalami kerugian akan dipertahankan atau harus ditutup
- b. Apakah Produk yang mengalami kerugian akan tetap dipertahankan atau harus ditutup

Maka Desain Biaya relevan yang dapat disusun adalah sebagai berikut :

1. Menyajikan data penjualan berdasarkan produk dan depo yang ada di PT. ABC

PT. ABC DATA SALES PER DEPO PERIODE : JULI - DESEMBER 2021 (Dalam Jutaan)									
DEPONAME	GROSSSALES	RETUR_G	RETUR_K	RETUR_O	DISC_C	DISC_W	DISC_P	NETSALES	
TOTAL Depo Air Molek	736,095,183	17,976,302	941,649	843,625	13,802,974	5,296,296	5,276,038	691,918,299	
TOTAL Depo Balige	381,313,943	8,217,799	1,547,402	577,174	5,693,331	2,693,418	2,608,974	360,065,844	
TOTAL Depo Banda Aceh	647,115,509	39,546,188	3,160,900	2,135,790	11,575,865	8,563,593	8,209,386	513,923,788	
TOTAL Depo Bandar Lampung	509,852,092	7,819,781	1,281,887	951,765	7,435,576	5,524,797	5,229,685	481,608,601	
TOTAL Depo Batu Raja	1,712,990,222	280,387,647	13,282,651	3,219,600	29,636,640	18,479,064	18,160,292	1,349,784,227	
TOTAL Depo Bengkulu	559,326,550	3,999,076	1,840,681	864,910	3,134,165	1,293,310	1,246,427	541,621,442	
TOTAL Depo Binjai	1,188,045,051	30,632,694	18,799,953	2,344,184	17,194,578	17,688,934	17,049,688	1,084,335,020	
TOTAL Depo Bireuen	323,811,695	19,836,368	1,581,510	1,070,593	5,796,860	4,295,211	4,117,828	282,133,326	
TOTAL Depo Blang Pidie	174,220,081	10,364,708	851,741	663,749	3,091,239	2,244,084	2,149,532	154,964,027	
TOTAL Depo Bukit Tinggi	723,024,584	34,486,672	7,861,077	675,201	10,156,268	5,155,094	4,776,496	659,913,776	
TOTAL Depo Dumai	649,692,937	58,653,673	5,885,814	1,481,204	10,623,631	9,787,193	9,294,359	559,267,063	
TOTAL Depo Jambi	609,715,604	6,912,187	3,543,036	1,693,843	5,890,558	4,642,646	4,435,641	584,577,693	
TOTAL Depo Kabanrahe	395,703,948	11,713,969	3,727,322	780,538	6,015,259	2,020,536	1,984,729	369,461,596	
TOTAL Depo Kharan	1,140,078,207	5,525,556	5,802,221	1,518,619	19,471,680	16,090,334	15,336,972	1,076,332,821	
TOTAL Depo Lahat	590,138,311	6,523,370	1,030,013	1,772,005	9,614,093	2,468,171	2,367,343	566,365,317	
TOTAL Depo Langsa	310,093,096	18,982,170	1,514,489	1,024,686	5,549,834	4,110,327	3,940,505	274,971,084	
TOTAL Depo Lhokseumawe	801,654,546	18,033,062	1,475,862	980,129	5,361,375	3,907,482	3,743,480	268,153,157	
TOTAL Depo Lubuk Linggau	479,058,310	2,827,544	1,361,769	452,710	6,678,439	6,24,193	6,29,523	466,484,132	
TOTAL Depo Meulaboh	390,300,081	23,727,713	1,907,464	1,283,440	6,971,737	5,133,968	4,925,631	346,400,108	
TOTAL Depo Muara Bungo	479,221,214	18,369,225	1,683,891	437,429	7,666,898	2,695,829	2,863,741	445,504,200	
TOTAL Depo Nias	116,624,836	9,926,864	239,501	248,451	1,082,614	1,840,840	1,772,390	101,514,176	
TOTAL Depo P. Baru	1,360,688,514	24,593,205	4,474,732	2,198,332	18,585,157	9,563,837	9,148,555	1,292,124,695	
TOTAL Depo Padang	740,038,100	6,856,191	8,176,390	809,292	8,299,771	10,547,568	10,016,867	695,331,541	
TOTAL Depo Padang Sidempuan	1,334,555,452	11,361,608	1,460,300	1,861,647	22,591,729	17,702,075	16,943,958	1,262,634,135	
TOTAL Depo Palembang	1,709,842,546	5,343,881	4,727,077	1,537,264	29,061,603	4,661,635	4,389,945	1,660,121,141	
TOTAL Depo Pasaran Barat	629,462,974	5,827,762	6,952,051	688,305	7,060,231	8,905,579	8,514,286	591,454,160	
TOTAL Depo Payabungan	937,068,935	7,953,125	1,037,331	1,305,875	15,850,500	12,392,432	11,860,771	886,668,902	
TOTAL Depo Perintang Siantar	542,937,930	6,508,872	4,216,006	1,206,935	7,781,356	7,120,855	6,841,735	509,262,171	
TOTAL Depo Pulau Banggai	452,175,729	115,151,417	115,151,417	3,920,929	10,481,701	4,361,188	4,361,188	595,131,443	
TOTAL Depo Pulau Batam	237,147,615	3,125,753	222,949	4,072,053	3,449,610	793,424	701,964	224,781,861	
TOTAL Depo Rantau Prapat	1,366,116,333	52,094,887	4,336,942	1,751,354	22,917,677	12,070,121	11,352,670	1,261,592,681	
TOTAL Depo Sibolga	421,884,403	23,212,210	2,223,923	985,907	6,858,158	3,900,438	3,807,010	380,351,757	
TOTAL Depo Sibuhuan	795,635,905	6,760,156	877,149	1,109,169	13,461,929	10,513,270	10,081,655	752,812,575	
TOTAL Depo Sialang	306,612,149	39,080,975	1,662,925	431,438	5,034,227	4,471,175	4,563,242	251,368,167	
TOTAL Depo Sigli	206,779,553	12,182,009	981,253	659,279	3,584,017	2,635,949	2,528,861	178,208,183	
TOTAL Depo Solok	680,527,862	40,159,663	4,909,343	793,160	10,585,838	5,690,419	5,363,998	622,925,440	
TOTAL Depo Subulussalam	274,533,154	16,860,913	1,340,483	809,320	4,918,211	3,647,229	3,500,154	243,356,845	
TOTAL Depo Tanjung Morawa	5,801,928,275	53,002,769	45,953,963	27,554,191	99,691,531	137,216,170	130,659,188	5,307,950,464	
TOTAL Depo Tanjung Pinang	452,217,071	2,379,442	1,437,747	1,437,747	2,365,497	2,365,497	2,365,497	438,111,941	
TOTAL Depo Tanjung Pura	475,215,406	12,253,078	8,922,661	937,671	6,989,656	7,074,383	6,819,875	412,218,082	
TOTAL Depo Tapak Tuan	234,419,320	14,331,776	1,145,008	773,929	4,193,913	3,100,507	2,975,131	207,899,597	
TOTAL Depo Tebing Tinggi	583,666,309,625	4,013,951,280	2,614,933,008	1,197,593,015	10,126,644,619	12,860,920,305	12,265,350,157	540,596,150,170	
GRAND TOTAL	32,161,499,512,348	1,094,308,213,221	183,753,278,701	79,236,841,726	518,259,591,180	406,230,623,371	390,136,514,570	29,489,574,660,880	

PT. ABC DATA SALES PER DEPO PERIODE : JULI - DESEMBER 2021 (Dalam Jutaan)									
PRODUCT	GROSSSALES	RETUR_G	RETUR_K	RETUR_O	DISC_C	DISC_W	DISC_P	NETSALES	
TOTAL ARNOTTS	149,497,790	12,602,191	358,921	141,275	1,642,673	79,474	226,839	134,446,417	
TOTAL BADAQ	209,063,884	13,849,941	1,050,374	153,604	5,683,452	11,640,035	10,894,407	186,003,071	
TOTAL BAWAN GOREN	75,262,998	4,985,979	378,135	54,937	2,046,043	4,114,812	3,921,267	59,761,106	
TOTAL BERAS BPR	4,463,887,678	206,599,111	7,717,123	4,451,786	96,448,027	167,198,718	159,274,945	3,822,197,968	
TOTAL BERAS BLTA	836,255,537	55,399,766	4,201,497	610,416	22,733,808	45,720,138	43,577,628	6,664,012,284	
TOTAL BIHUN	56,494,943	1,973,089	1,337,021	172,780	329,586	124,046	133,960	52,424,461	
TOTAL BIMOLI & MENTE G	516,920,940	19,196,185	6,312,281	5,728,507	11,313,616	952,375	936,946	472,481,030	
TOTAL BIORF	164,367,491	27,568,106	1,308,646	155,327	2,468,375	81,768	420,569	132,364,699	
TOTAL BOGASARI	11,907,306,997	325,084,644	14,717,912	9,124,559	177,456,016	23,279,033	22,477,631	11,335,167,202	
TOTAL CAP A NO. 1 TERAS	167,251,107	11,079,953	840,299	122,083	4,546,762	9,144,028	8,715,526	132,802,457	
TOTAL CHAMP & PIS CUKI	30,445,590	4,132,861	431,597	159,767	362,503	15,592	77,946	25,224,324	
TOTAL CHIKI & CHITATO	1,719,681,119	42,649,292	51,113,413	1,524,696	15,106,111	4,070,799	3,922,578	1,601,294,321	
TOTAL D'BEST	150,169,579	20,177,819	2,372,109	2,070,492	3,284,886	157,454	298,787	121,778,033	
TOTAL LADAKU	538,415,575	37,824,560	20,840,918	563,677	5,658,221	411,995	412,979	472,204,225	
TOTAL LAMPU HANNOCHS	39,238,441	5,792,152	1,012,880	1,884,661	867,004	920,253	876,734	27,884,757	
TOTAL MANCIS	91,988,109	6,093,974	462,165	67,146	2,500,719	5,029,215	4,793,539	73,041,351	
TOTAL MARIMAS	69,329,286	10,335,793	457,249	65,516	914,363	521,579	547,662	56,487,124	
TOTAL NOODLES	7,373,379,169	14,419,210	29,066,464	6,337,799	108,614,680	56,949,717	54,237,826	7,103,753,472	
TOTAL NUTRISARI	80,046,709	12,616,683	396,066	75,644	2,269,096	26,475	232,084	64,430,661	
TOTAL PISAU CUKUR	12,218,399	2,180,984	64,147	11,546	143,483	835,301	795,952	8,186,985	
TOTAL RAJA BIHUN	406,203,926	63,814,644	1,968,198	233,800	10,017,352	11,879,214	11,313,537	283,878,182	
TOTAL SAMBAL ULEG	338,427,716	8,641,114	2,951,431	1,810,286	1,750,251	3,111,615	2,962,281	317,200,639	
TOTAL SARANG TAWON	376,314,992	24,929,895	1,890,673	274,687	10,230,214	20,574,062	19,609,933	298,805,528	
TOTAL SARDEN	137,256,458	9,715,159	3,385,746	480,343	1,003,017	66,796	181,566	122,423,831	
TOTAL SHINZUI	232,607,426	12,258,146	3,751,990	1,009,464	1,330,251	974,364	1,056,678	212,226,533	
TOTAL SUGAR_O	447,610,189	12,399,239	2,934,232	16,070,305	8,005,928	11,659,670	11,104,448	385,436,368	
TOTAL SUPRA SALT	811,340,099	49,699,034	8,801,247	966,839	6,285,507	10,589,315	10,322,772	724,675,386	
TOTAL SWEETY	33,450,221	2,215,991	168,060	24,417	909,352	1,828,806	1,743,105	26,560,491	
TOTAL THE SINGA	234,151,550	15,511,934	1,176,419	170,917	6,365,466	12,801,639	12,201,736	185,529,440	
TOTAL THE TARIK	122,608,208	17,160,281	3,795,884	633,483	2,833,816	202,363	398,116	97,564,264	
TOTAL TOBELO	99,403,092	6,446,529	4,015,461	714,267	766,794	250,800	250,895	45,909,146	
TOTAL TRIPLE DICE	221,302,914	30,769,342	990,469	209,131	3,381,744	1,137,931	1,536,273	183,278,025	
TOTAL UNBISS	89,601,379,625	6,124,510,572	3,484,245,322	84,673,304	990,477,242	60,639,621	130,455,372	78,726,378,911	

2. Menyajikan data biaya di seluruh Depo dan Kantor Pusat dan Mengidentifikasi dan mengelompokkan biaya antara lain :

- a. Berdasarkan Departemen atau Segmen
- 1) Biaya Langsung (Biaya Yang Ada Di Departemen Atau Segmen Tertentu)
 - 2) Biaya Tidak Langsung (Biaya Yang Ada Diluar Departemen Atau Segmen Tertentu)
- b. Berdasarkan perilaku biaya
- 1) Biaya variabel dan
 - 2) Biaya Tetap

PT. ABC							
REKAPITULASI BIAYA BERDASARKAN DEPO							
PERIODE : JULI- DESEMBER 2021							
(Dalam Jutaan)							
No	DEPO	BIAYA VARIABEL					
		Insentive	Biaya Distribusi	Biaya Reparasi mobil	Biaya Listrik	Biaya Telp	Beban Perlengkapan
0	KANTOR PUSAT	13,910,022	144,420,271	12,636,774	3,610,507	2,166,304	21,663,041
0	AIR MOLEK	3,277,834	1,967,992	45,920	32,800	19,680	196,799
0	BALIGE	1,856,482	3,035,403	70,826	50,590	30,354	303,540
0	BANDA ACEH	3,397,418	7,435,140	173,487	123,919	74,351	743,514
0	BANDAR LAMPUNG	3,962,912	9,946,197	232,078	165,770	99,462	994,620
0	BATU RAJA	2,755,376	12,270,835	286,319	204,514	122,708	1,227,084
0	BENGKULU	2,846,849	11,858,219	276,692	197,637	118,582	1,185,822
0	BINJAI	7,444,507	20,169,209	470,615	336,153	201,692	2,016,921
0	BIREUN	955,103	2,411,936	56,279	40,199	24,119	241,194
0	BLANG PIDIE	815,380	1,784,434	41,637	29,741	17,844	178,443
0	BUKIT TINGGI	4,156,787	16,796,826	391,926	279,947	167,968	1,679,683
0	DUMAI	2,969,103	13,951,781	325,542	232,530	139,518	1,395,178
0	JAMBI	3,741,608	18,957,786	442,348	315,963	189,578	1,895,779
0	KABANJAHE	2,625,050	7,375,702	172,100	122,928	73,757	737,570
0	KISARAN	5,036,993	14,045,106	327,719	234,085	140,451	1,404,511
0	LAHAT	2,506,891	14,608,807	340,872	243,480	146,088	1,460,881
0	LANGSA	2,375,282	11,161,424	260,433	186,024	111,614	1,116,142
0	LHOKSEU MAWE	1,591,838	4,019,893	93,798	66,998	40,199	401,989
0	LUBUK LINGGAU	2,324,106	16,691,757	389,474	278,196	166,918	1,669,176
0	MEULABOH	1,019,226	2,230,542	52,046	37,176	22,305	223,054
0	MUARA BUNGO	2,292,650	3,552,254	82,886	59,204	35,523	355,225
0	NIAS	985,869	5,152,333	120,221	85,872	51,523	515,233
0	PADANG	3,710,419	15,712,785	366,632	261,880	157,128	1,571,279
0	PADANG SIDEMPUAN	6,139,394	13,868,289	323,593	231,138	138,683	1,386,829
0	PALEMBANG	9,025,324	56,852,649	1,326,562	947,544	568,526	5,685,265
0	PASAMAN BARAT	2,909,751	11,757,778	274,348	195,963	117,578	1,175,778
0	PAYABUNGAN	1,719,030	3,883,121	90,606	64,719	38,831	388,312
0	PEKAN BARU	5,906,360	46,854,166	1,093,264	780,903	468,542	4,685,417
0	PEMATANG SIANTAR	3,961,799	10,909,449	254,554	181,824	109,094	1,090,945
0	PULAU BANGKA	3,123,446	12,860,014	300,067	214,334	128,600	1,286,001
0	PULAU BATAM	1,307,108	7,085,899	165,338	118,098	70,859	708,590
0	RANTAU PRAPAT	5,306,126	13,399,645	312,658	223,327	133,996	1,339,964
0	SIBOLGA	2,286,640	8,418,501	196,432	140,308	84,185	841,850
0	SIBUHUAN	481,328	1,087,274	25,370	18,121	10,873	108,727
0	SIDIKALANG	1,593,367	1,907,230	44,502	31,787	19,072	190,723
0	SIGLI	795,919	2,009,947	46,899	33,499	20,099	200,995
0	SOLOK	4,500,025	13,591,998	317,147	226,533	135,920	1,359,200
0	SUBULUSALAM	1,273,470	3,215,915	75,038	53,599	32,159	321,591
0	TANJUNG MORAWA	21,238,561	69,190,383	1,614,442	1,153,173	691,904	6,919,038
0	TANJUNG PINANG	1,177,687	3,996,665	93,256	66,611	39,967	399,666
0	TANJUNG PURA	2,233,352	6,050,763	141,184	100,846	60,508	605,076
0	TAPAK TUAN	1,114,286	2,813,925	65,658	46,899	28,139	281,393
0	TEBING TINGGI	2,426,393	5,968,281	139,260	99,471	59,683	596,828
TOTAL		155,077,072	655,278,523	24,556,800	12,124,811	7,274,887	72,748,866

PT. ABC

REKAPITULASI BIAYA BERDASARKAN DEPO

PERIODE : JULI - DESEMBER 2021

(dalam jutaan)

No	DEPO	BIAYA TETAP								TOTAL
		B. Asuransi Cash	B. Asuransi Persediaan	B. Asuransi kendaraan	B. Asuransi kesehatan	B. Gaji	Peny. gedung/ Sewa	Beban Peny. Peralatan	Peny. Kendaraan	
0	KANTOR PUSAT	402,868	325,345	3,444,906	178,852	6,069,102	6,462,207	2,198,451	33,767,652	251,256,301
0	AIR MOLEK	109,605	100,434	243,017	104,237	640,721	173,333	156,115	578,199	7,646,685
0	BALIGE	73,763	233,680	295,050	135,531	712,006	361,111	134,396	828,819	8,121,550
0	BANDA ACEH	236,550	749,390	43,448	342,188	977,700	173,333	57,293	625,728	15,153,460
0	BANDAR LAMPUNG	53,706	68,025	427,675	149,502	1,344,128	288,889	143,995	1,326,504	19,203,462
0	BATU RAJA	25,382	68,429	349,846	107,025	1,281,361	86,667	183,916	1,200,392	20,169,854
0	BENKULU	76,723	87,674	326,697	235,318	1,410,378	324,998	148,335	1,071,560	20,165,483
0	BINJAI	295,050	353,596	397,046	197,951	4,686,579	3,659,571	524,501	258,292	41,011,683
0	BIREUN	40,426	128,070	106,933	52,316	355,914	96,200	42,329	371,290	4,922,308
0	BLANG PIDIE	56,772	179,854	53,466	82,125	234,648	41,600	13,750	150,175	3,679,869
0	BUKIT TINGGI	87,684	97,178	466,376	218,418	1,255,928	361,111	151,013	1,402,771	27,513,616
0	DUMAI	62,885	111,434	299,450	87,194	1,024,792	462,226	137,383	987,544	22,186,558
0	JAMBI	76,723	97,178	579,518	288,869	1,213,917	469,444	215,933	2,032,342	30,516,988
0	KABANGSAHE	26,960	37,541	166,262	136,289	762,667	144,444	145,325	129,146	12,655,741
0	KISARAN	392,549	72,305	549,685	284,408	2,138,540	6,095,817	374,405	1,884,937	32,981,511
0	LAHAT	61,379	110,642	254,327	154,387	1,093,751	548,893	129,378	824,828	22,484,604
0	LANGSA	50,308	89,148	239,560	69,755	819,834	369,781	109,907	790,035	17,749,247
0	LHOKEU MAWE	67,377	213,450	178,222	87,194	893,191	160,333	70,548	618,817	8,203,846
0	LUBUK LINGGAU	36,259	103,594	326,366	178,257	1,245,430	476,666	206,029	1,157,941	25,250,168
0	MEULABOH	70,965	224,817	13,034	102,656	293,310	52,000	17,188	187,718	4,546,038
0	MUARA BUNGO	51,149	58,046	228,693	120,604	901,305	397,222	130,396	963,848	9,229,004
0	NIAS	29,441	30,413	38,400	68,845	394,524	144,449	95,380	204,160	7,916,664
0	PADANG	51,799	267,823	330,722	219,360	1,340,541	433,333	144,290	1,292,266	25,860,255
0	PADANG SIDEMPUAN	387,349	736,273	515,715	327,526	1,831,463	481,481	152,111	1,999,535	28,519,380
0	PALEMBANG	146,140	125,690	625,130	263,307	1,938,102	416,885	366,275	2,414,578	80,701,979
0	PASAMAN BARAT	61,379	68,025	326,463	152,893	879,150	252,778	105,709	981,940	19,259,531
0	PAYABUNGAN	108,458	343,594	144,400	91,707	512,810	134,815	42,591	559,870	8,122,864
0	PEKAN BARU	365,350	334,778	810,056	347,455	2,399,483	6,639,861	603,161	2,146,894	73,435,691
0	PEMATANG SIANTAR	117,765	97,178	449,372	363,034	1,755,237	493,333	153,839	1,546,933	21,424,356
0	PULAU BANGKA	35,804	82,447	416,296	169,812	1,147,459	329,566	197,033	1,218,324	21,509,204
0	PULAU BATAM	17,608	55,782	374,977	104,106	715,982	224,516	56,541	625,141	11,630,544
0	RANTAU PRAPAT	224,590	711,500	594,072	290,646	1,977,303	2,466,666	235,160	2,062,722	29,278,376
0	SIBOLGA	41,218	130,578	416,754	169,855	969,892	288,889	38,048	545,789	14,568,938
0	SIBUHUAN	30,368	96,206	121,473	25,678	143,587	37,748	11,925	156,764	2,355,443
0	SIDIKALANG	59,010	186,944	75,492	60,038	656,414	72,222	6,098	420,105	5,323,004
0	SIGLI	33,688	106,725	89,111	43,597	296,595	80,167	35,274	309,408	4,101,923
0	SOLOK	73,070	82,922	326,704	172,291	1,248,467	216,667	190,202	1,376,925	23,818,071
0	SUBULUSALAM	53,902	170,760	142,577	69,755	474,553	128,267	56,438	495,053	6,563,077
0	TANJUNG MORAWA	67,400	589,327	1,001,653	2,093,271	13,108,205	7,180,230	1,539,388	1,572,145	127,959,120
0	TANJUNG PINANG	44,918	142,300	179,672	19,527	674,163	361,111	46,775	357,892	7,600,208
0	TANJUNG PURA	88,515	106,079	119,114	59,385	1,405,974	237,872	157,350	77,488	11,443,506
0	TAPAK TUAN	47,164	149,415	124,755	61,036	415,234	112,233	49,384	433,122	5,742,692
0	TEBING TINGGI	78,510	39,917	170,801	102,160	1,473,562	108,333	81,911	1,254,229	12,599,340
TOTAL		4,518,328	8,164,506	16,383,283	8,588,359	64,813,902	41,987,269	9,655,468	73,209,870	1,154,382,144

3. Mengalokasikan biaya bersama (Join Cost) baik atas biaya berdasarkan depo maupun atas biaya berdasarkan produk
 - a. Alokasi biaya bersama berdasarkan penjualan masing-masing depo

ALOKASI BIAYA DEPO BERDASARKAN PENJUALAN									
PERIODE : JULI - DESEMBER 2021									
(Dalam Rp.000,-)									
DEPONAME	NETSALES	Beban Pokok Penjualan	Insentive	Biaya Distribusi	Biaya Reparasi mobil	Biaya Listrik	Biaya Telp	Beban Perlengkapan	
TOTALDepo Air Molek	691,918,299	650,005,832	3,277,834	1,967,992	45,920	32,800	19,680	196,799	
TOTALDepo Balige	360,065,844	338,969,590	1,856,482	3,035,403	70,826	50,590	30,354	303,540	
TOTALDepo Banda Aceh	573,923,788	540,448,937	3,397,418	7,435,140	173,487	123,919	74,351	743,514	
TOTALDepo Bandar Lampung	481,608,601	450,297,326	3,962,912	9,946,197	232,078	165,770	99,462	994,620	
TOTALDepo Batu Raja	1,349,784,327	1,265,612,342	2,755,376	12,270,835	286,319	204,514	122,708	1,227,084	
TOTALDepo Bengkulu	541,621,442	508,535,246	2,846,849	11,858,219	276,692	197,637	118,582	1,185,822	
TOTALDepo Binjai	1,084,335,020	1,021,143,757	7,444,507	20,169,209	470,615	336,153	201,692	2,016,921	
TOTALDepo Bireun	287,133,326	270,394,620	955,103	2,411,936	56,279	40,199	24,119	241,194	
TOTALDepo Blang Pidie	154,964,027	145,870,813	815,380	1,784,434	41,637	29,741	17,844	178,443	
TOTALDepo Bukit Tinggi	659,913,776	619,371,531	4,156,787	16,796,826	391,926	279,947	167,968	1,679,683	
TOTALDepo Dumai	559,267,063	524,878,164	2,969,103	13,951,781	325,542	232,530	139,518	1,395,178	
TOTALDepo Jambi	584,577,693	549,361,466	3,741,608	18,957,786	442,348	315,963	189,578	1,895,779	
TOTALDepo Kabanjahe	369,461,596	346,983,514	2,625,050	7,375,702	172,100	122,928	73,757	737,570	
TOTALDepo Kisaran	1,076,332,823	1,014,406,382	5,036,993	14,045,106	327,719	234,085	140,451	1,404,511	
TOTALDepo Lahat	566,365,317	532,162,750	2,506,891	14,608,807	340,872	243,480	146,088	1,460,881	
TOTALDepo Langsa	274,971,084	258,939,020	2,375,282	11,161,424	260,433	186,024	111,614	1,116,142	
TOTALDepo Lhokseumawe	268,153,157	252,437,551	1,591,838	4,019,893	93,798	66,998	40,199	401,989	
TOTALDepo Lubuk Linggau	466,484,132	438,234,325	2,324,106	16,691,757	389,474	278,196	166,918	1,669,176	
TOTALDepo Meulaboh	346,400,108	326,172,017	1,019,226	2,230,542	52,046	37,176	22,305	223,054	
TOTALDepo Muara Bungo	445,504,200	418,561,875	2,292,650	3,552,254	82,886	59,204	35,523	355,225	
TOTALDepo Nias	101,514,176	95,473,462	985,869	5,152,333	120,221	85,872	51,523	515,233	
TOTALDepo P. Baru	1,292,124,695	1,211,003,122	5,906,360	46,854,166	1,093,264	780,903	468,542	4,685,417	
TOTALDepo Padang	695,331,541	652,307,179	3,710,419	15,712,785	366,632	261,880	157,128	1,571,279	
TOTALDepo Padang Sidempuan	1,262,634,135	1,190,170,524	6,139,394	13,868,289	323,593	231,138	138,683	1,386,829	
TOTALDepo Palembang	1,660,121,141	1,560,154,611	9,025,324	56,852,649	1,326,562	947,544	568,526	5,685,265	
TOTALDepo Pasaman Barat	591,454,160	554,858,112	2,909,751	11,757,778	274,348	195,963	117,578	1,175,778	
TOTALDepo Payabungan	886,668,902	835,746,624	1,719,030	3,883,121	90,606	64,719	38,831	388,312	
TOTALDepo Pematang Siantar	509,262,171	479,172,473	3,961,799	10,909,449	254,554	181,824	109,094	1,090,945	
TOTALDepo Pulau Bangka	505,413,143	474,741,446	3,123,446	12,860,014	300,067	214,334	128,600	1,286,001	
TOTALDepo Pulau Batam	224,781,861	211,134,180	1,307,108	7,085,899	165,338	118,098	70,859	708,590	
TOTALDepo Rantau Prapat	1,261,592,681	1,189,909,515	5,306,126	13,399,645	312,658	223,327	133,996	1,339,964	
TOTALDepo Sibolga	380,351,757	359,069,568	2,286,640	8,418,501	196,432	140,308	84,185	841,850	
TOTALDepo Sibuhuan	752,812,575	709,588,558	481,328	1,087,274	25,370	18,121	10,873	108,727	
TOTALDepo Sidikalang	251,368,167	236,490,210	1,593,367	1,907,230	44,502	31,787	19,072	190,723	
TOTALDepo Sigli	178,208,183	167,797,470	795,919	2,009,947	46,899	33,499	20,099	200,995	
TOTALDepo Solok	622,925,440	584,792,422	4,500,025	13,591,998	317,147	226,533	135,920	1,359,200	
TOTALDepo Subulussalam	243,356,845	229,178,418	1,273,470	3,215,915	75,038	53,599	32,159	321,591	
TOTALDepo Tanjung Morawa	5,307,950,464	5,001,361,764	21,238,561	69,190,383	1,614,442	1,153,173	691,904	6,919,038	
TOTALDepo Tanjung Pinang	438,212,941	411,731,979	1,177,687	3,996,665	93,256	66,611	39,967	399,666	
TOTALDepo Tanjung Pura	432,218,082	407,047,643	2,233,352	6,050,763	141,184	100,846	60,508	605,076	
TOTALDepo Tapak Tuan	207,899,057	195,774,193	1,114,286	2,813,925	65,658	46,899	28,139	281,393	
TOTALDepo Tebing Tinggi	540,586,919	508,555,616	2,426,393	5,968,281	139,260	99,471	59,683	596,828	
GRAND TOTAL	29,489,574,661	27,738,846,150	141,167,050	510,858,252	11,920,026	8,514,304	5,108,583	51,085,825	

ALOKASI BIAYA DEPO BERDASARKAN PENJUALAN										
PERIODE : JULI - DESEMBER 2021										
(Dalam Rp.000,-)										
DEPONAME	NETSALES	B. Asuransi Cash	B. Asuransi Persediaan	B. Asuransi kendaraan	B. Asuransi kesehatan	B. Gaji	Peny. gedung/ Sewa	Beban Peny. Peralatan	Peny. Kendaraan	TOTAL
TOTALDepo Air Molek	691,918,299	109,635	100,434	243,017	104,237	640,271	173,333	156,115	175,199	7,646,685
TOTALDepo Balige	360,065,844	73,763	233,680	295,050	135,531	712,006	361,111	134,396	828,819	8,121,550
TOTALDepo Banda Aceh	573,923,788	236,550	749,390	43,448	342,188	977,700	173,333	57,293	625,728	15,153,460
TOTALDepo Bandar Lampung	481,608,601	53,706	68,025	427,675	149,502	1,344,128	288,889	143,995	1,326,504	19,203,462
TOTALDepo Batu Raja	1,349,784,327	25,382	68,429	349,846	107,025	1,281,361	86,667	183,916	1,200,392	20,169,854
TOTALDepo Bengkulu	541,621,442	76,723	87,674	326,697	235,318	1,410,378	324,998	148,335	1,071,560	20,165,483
TOTALDepo Binjai	1,084,335,020	295,050	353,596	397,046	197,951	4,688,579	3,659,571	524,501	258,292	41,011,683
TOTALDepo Bireun	287,133,326	40,426	128,070	106,933	52,516	355,914	96,200	42,329	371,290	4,922,308
TOTALDepo Blang Pidie	154,964,027	56,712	175,854	51,466	82,125	234,648	41,608	150,715	3,679,859	3,679,859
TOTALDepo Bukit Tinggi	659,913,776	87,684	97,178	466,376	218,418	1,255,928	361,111	151,013	1,402,771	27,513,516
TOTALDepo Dumai	559,267,063	62,885	111,434	299,450	87,194	1,024,792	462,226	137,383	987,544	22,186,558
TOTALDepo Jambi	584,577,693	76,723	97,178	579,518	288,689	1,213,917	469,444	215,933	2,032,342	30,516,988
TOTALDepo Kabanjahe	369,461,596	26,960	37,541	166,262	136,289	762,667	144,444	145,325	129,146	12,655,741
TOTALDepo Kisaran	1,076,332,823	392,549	72,305	549,685	284,408	2,138,540	6,095,817	374,405	1,888,937	32,981,511
TOTALDepo Lahat	566,365,317	61,379	110,642	234,327	154,387	1,093,751	548,893	129,378	824,828	22,484,604
TOTALDepo Langsa	274,971,084	50,308	89,148	259,560	69,755	891,834	369,781	109,907	790,355	17,749,247
TOTALDepo Lhokseumawe	268,153,157	67,377	213,540	178,222	87,194	593,191	160,333	70,548	618,817	8,203,846
TOTALDepo Lubuk Linggau	466,484,132	36,259	103,594	326,366	178,257	1,245,430	476,666	206,029	1,157,941	25,250,168
TOTALDepo Meulaboh	346,400,108	70,965	224,817	13,034	102,656	293,310	52,000	17,188	187,718	4,546,038
TOTALDepo Muara Bungo	445,504,200	51,149	58,046	228,693	120,604	901,305	397,222	130,396	963,848	9,223,004
TOTALDepo Nias	101,514,176	29,441	30,413	38,400	68,845	394,534	144,449	95,380	204,160	7,916,654
TOTALDepo P. Baru	1,292,124,695	365,350	334,778	810,056	347,455	2,399,483	6,639,861	603,161	2,146,894	73,433,691
TOTALDepo Padang	695,331,541	51,799	267,823	330,722	139,360	1,340,541	433,333	144,290	1,292,266	25,860,255
TOTALDepo Padang Sidempuan	1,262,634,135	387,349	736,273	515,715	327,526	1,831,463	481,481	152,111	1,999,535	28,519,380
TOTALDepo Palembang	1,660,121,141	146,140	125,690	625,130	263,307	1,938,102	416,885	366,275	2,414,578	80,701,979
TOTALDepo Pasaman Barat	591,454,160	61,379	68,025	326,463	152,893	879,150	252,778	105,709	981,940	19,259,531
TOTALDepo Payabungan	886,668,902	108,458	343,594	144,400	91,707	1,512,810	134,815	42,591	559,870	8,122,864
TOTALDepo Pematang Siantar	509,262,171	117,765	97,178	449,372	363,034	1,755,237	433,333	153,839	1,546,933	21,424,356
TOTALDepo Pulau Bangka	505,413,143	35,804	82,447	416,296	169,812	1,147,459	329,566	197,033	1,218,324	15,009,204
TOTALDepo Pulau Batam	224,781,861	17,608	55,782	374,977	104,106	715,982	224,516	56,541	623,141	11,630,544
TOTALDepo Rantau Prapat	1,261,592,681	224,590	711,500	594,072	290,646	1,977,303	2,466,666	235,160	2,062,722	29,276,376
TOTALDepo Sibolga	380,351,757	41,218	130,578	416,754	169,855	969,892	288,889	38,048	545,789	14,568,938
TOTALDepo Sibuhuan	752,812,575	30,368	96,206	121,473	25,678	143,587	37,748	11,925	156,764	2,355,443
TOTALDepo Sidikalang	251,368,167	59,010	186,944	75,492	60,038	656,414	72,222	6,098	420,105	5,323,004
TOTALDepo Sigli	178,208,183	33,688	106,725	89,111	43,597	296,595	80,167	35,274	309,408	4,101,923
TOTALDepo Solok	622,925,440	73,070	82,922	326,704	172,291	1,248,467	126,667	190,202	1,376,925	23,818,071
TOTALDepo Subulussalam	243,356,845	53,902	170,760	142,577	69,755	474,553	128,267	56,438	495,053	6,563,077
TOTALDepo Tanjung Morawa	5,307,950,464	67,400	589,327	1,001,653	2,093,271	13,108,205	7,180,230	1,539,388	1,572,145	127,959,120
TOTALDepo Tanjung Pinang	438,212,941	44,918	142,300	179,672	19,527	674,163	361,111	46,775	357,892	7,600,208
TOTALDepo Tanjung Pura	432,218,082	88,515	106,079	119,114	59,385	1,405,974	237,872	157,350	77,488	11,443,506
TOTALDepo Tapak Tuan	207,899,057	47,164	149,415	124,755	61,036	415,234	112,233	49,384	433,172	5,742,692
TOTALDepo Tebing Tinggi	540,586,919	76,510	39,917	170,801	102,160	1,473,562	108,333	81,911	1,254,229	12,599,340
GRAND TOTAL	29,489,574,661	4,115,660	7,839,161	12,938,377	8,409,508	58,744,800	35,525,662	7,457,017	39,443,217	903,125,843

b. Alokasi biaya bersama berdasarkan penjualan masing-masing produk

PRODUCT	NETSALES	Beban Pokok Penjualan	Insentive	Biaya Distribusi	Biaya Reparasi mobil	Biaya Listrik	Biaya Telp
TOTALARNOTTS	134,446,417	126,379,632	620,194	1,762,106	41,116	29,368	17,621
TOTALBADAK	166,003,071	152,722,825	931,004	2,597,542	60,609	43,292	25,975
TOTALBAWAN GORENG	59,761,106	54,980,217	335,161	935,115	21,819	15,585	9,351
TOTALBERAS BPR	3,822,197,968	3,592,866,090	20,089,434	74,802,079	1,745,382	1,246,701	748,021
TOTALBERAS BTLA	664,012,284	624,171,547	3,724,015	10,390,170	242,437	173,169	103,902
TOTALBIHUN	52,424,461	48,754,749	261,112	1,084,657	25,309	18,078	10,847
TOTALBIMOLI & MENTEGA	472,481,030	444,132,168	2,404,719	6,906,121	161,143	115,102	69,061
TOTALBIORF	132,364,699	124,422,817	747,464	2,589,264	60,416	43,154	25,893
TOTALBOGASARI	11,335,167,202	10,655,057,170	52,297,801	219,236,273	5,115,513	3,653,938	2,192,363
TOTALCAP A NO. 1 TERASI	132,802,457	123,506,285	744,803	2,078,034	48,487	34,634	20,780
TOTALCHAMP & PISAU CUKUR	25,224,924	23,459,180	91,738	368,096	8,589	6,135	3,681
TOTALCHIKI & CHITATO	1,601,294,321	1,473,190,776	7,621,450	27,478,689	641,169	457,978	274,787
TOTALD'BEST	121,778,033	114,471,351	688,283	1,991,714	46,473	33,195	19,917
TOTALLADAKU	472,204,225	439,149,929	2,579,179	8,761,293	204,430	146,022	87,613
TOTALLAMPU HANNOCHS	27,884,757	26,490,519	181,426	609,154	14,214	10,153	6,092
TOTALMANCIS	73,041,351	67,928,457	409,642	1,142,919	26,668	19,049	11,429
TOTALMARIMAS	56,487,124	53,097,896	177,532	776,040	18,108	12,934	7,760
TOTALNOODLES	7,103,753,472	6,748,565,798	30,779,482	88,367,469	2,061,908	1,472,791	883,675
TOTALNUTRISARI	64,430,661	60,564,821	354,891	976,961	22,796	16,283	9,770
TOTALPISAU CUKUR	8,186,985	7,777,636	56,204	181,339	4,231	3,022	1,813
TOTALRAJA - BIHUN	283,878,182	264,006,710	1,872,389	6,969,858	162,630	116,164	69,699
TOTALSAMBAL ULEG	317,200,539	298,168,506	1,535,984	5,962,140	139,117	99,369	59,621
TOTALSARANG TAWON	298,805,528	277,889,141	1,675,807	4,675,576	109,097	77,926	46,756
TOTALSARDEN	122,423,831	113,854,163	613,167	2,884,636	67,308	48,077	28,846
TOTALSHINZUI	212,226,533	199,492,941	1,011,801	4,159,620	97,058	69,327	41,596
TOTALSUGAR_O	385,436,368	358,455,822	1,930,200	5,724,837	133,580	95,414	57,248
TOTALSUPRA SALT	724,675,386	681,194,863	4,037,733	15,897,582	370,944	264,960	158,976
TOTALSWEETY	26,560,491	24,701,257	148,961	415,607	9,697	6,927	4,156
TOTALTEH SINGA	185,923,440	176,627,268	1,042,724	2,909,248	67,882	48,487	29,092
TOTALTEH TARIK	97,584,264	92,705,051	515,208	2,210,147	51,570	36,836	22,101
TOTALTOBELO	46,909,146	44,563,689	269,780	1,105,023	25,784	18,417	11,050
TOTALTRIPLE DICE	183,278,025	172,281,343	996,706	3,192,277	74,486	53,205	31,923
TOTALUNIBISS	78,726,378	73,215,532	421,059	1,716,668	40,056	28,611	17,167
GRAND TOTAL	29,489,574,661	27,738,846,150	141,167,050	510,858,252	11,920,026	8,514,304	5,108,583

PRODUCT	Beban Perlengkapan	B. Asuransi Cash	B. Asuransi Persediaan	B. Asuransi kendaraan	B. Asuransi kesehatan	B. Gaji	Peny. gedung/Sewa	Beban Peny. Peralatan	Peny. Kendaraan	TOTAL
TOTALARNOTTS	176,211	17,562	42,496	64,537	40,549	269,602	141,264	35,318	198,803	3,456,747
TOTALBADAK	259,754	30,643	60,043	69,024	63,857	436,722	293,475	49,241	230,441	5,151,623
TOTALBAWAN GORENG	93,512	11,032	21,615	24,849	22,988	157,220	105,651	17,727	82,959	1,854,584
TOTALBERAS BPR	7,480,208	638,834	1,130,742	1,918,173	1,064,279	7,745,930	4,800,513	993,467	6,072,105	130,475,869
TOTALBERAS BTLA	1,039,017	122,573	240,170	276,097	255,428	1,746,989	1,173,899	196,963	927,765	20,606,494
TOTALBIHUN	108,466	7,535	14,226	25,954	15,312	104,650	72,764	14,196	76,259	1,839,363
TOTALBIMOLI & MENTEGA	690,612	65,138	138,349	166,684	162,294	1,163,156	610,904	135,965	400,700	13,189,947
TOTALBIORF	258,926	24,701	46,408	74,052	42,373	286,231	183,481	38,384	233,798	4,654,544
TOTALBOGASARI	21,923,627	1,420,972	2,501,353	5,440,408	2,783,735	19,085,214	10,571,440	2,684,096	17,296,823	366,203,555
TOTALCAP A NO. 1 TERASI	207,803	24,515	48,034	55,219	51,086	349,378	234,780	4,937	384,353	4,121,299
TOTALCHAMP & PISAU CUKUR	36,810	1,795	3,914	9,611	4,365	35,988	10,845	4,937	32,179	618,684
TOTALCHIKI & CHITATO	2,747,869	192,087	372,468	648,962	483,569	3,460,664	2,257,860	438,985	1,833,970	48,910,507
TOTALD'BEST	199,171	19,818	43,571	49,169	48,882	340,283	196,657	39,462	132,595	3,849,191
TOTALLADAKU	876,129	83,749	151,835	246,511	145,825	1,141,393	723,818	137,796	706,100	15,991,694
TOTALLAMPU HANNOCHS	60,915	6,041	11,853	18,119	10,800	79,012	44,920	9,101	55,584	1,117,383
TOTALMANCIS	114,292	13,483	26,419	30,371	28,097	192,158	129,129	21,666	101,394	2,266,714
TOTALMARIMAS	77,604	2,664	5,610	20,019	9,616	77,314	21,924	10,510	65,427	1,383,052
TOTALNOODLES	8,836,747	967,238	2,116,046	2,313,040	2,161,655	15,076,379	9,720,444	1,686,413	6,358,876	172,802,162
TOTALNUTRISARI	97,696	15,526	38,270	27,026	22,635	144,656	76,398	15,863	88,871	1,907,642
TOTALPISAU CUKUR	18,134	1,981	4,054	5,549	3,701	24,034	14,304	2,624	17,550	338,539
TOTALRAJA - BIHUN	696,986	55,282	111,950	187,360	106,861	762,115	399,277	96,677	561,814	12,169,061
TOTALSAMBAL ULEG	596,214	35,555	69,365	155,077	93,976	674,477	392,216	83,995	422,097	10,319,203
TOTALSARANG TAWON	467,558	55,158	108,077	124,244	114,942	786,100	528,255	88,633	414,794	9,272,922
TOTALSARDEN	288,464	15,554	21,780	66,550	31,291	236,289	170,618	34,021	199,236	4,705,837
TOTALSHINZUI	415,962	23,341	41,418	106,867	57,168	419,936	213,036	53,487	315,425	7,026,042
TOTALSUGAR_O	572,484	43,131	88,754	129,347	142,648	1,019,136	582,564	117,223	291,346	10,927,913
TOTALSUPRA SALT	1,589,758	111,801	169,401	374,568	234,817	1,519,063	961,341	235,386	1,173,758	27,100,088
TOTALSWEETY	41,561	4,903	9,607	11,044	10,217	69,876	46,956	7,819	36,871	824,260
TOTALTEH SINGA	290,925	34,320	67,248	77,307	71,520	489,129	328,692	55,150	358,094	5,769,818
TOTALTEH TARIK	221,015	11,165	18,900	56,737	26,402	203,628	89,623	28,138	174,990	3,666,462
TOTALTOBELO	110,502	5,358	11,585	33,726	17,318	120,622	61,420	14,882	83,833	1,889,301
TOTALTRIPLE DICE	319,228	41,966	86,182	90,210	57,081	356,910	258,837	46,083	292,029	5,897,122
TOTALUNIBISS	171,667	10,249	17,419	41,964	24,219	170,650	107,758	23,356	127,379	2,918,219
GRAND TOTAL	51,085,825	4,115,660	7,839,161	12,938,377	8,409,508	58,744,800	35,525,062	7,457,017	39,442,217	903,125,843

- Menyajikan laporan laba-rugi baik berdasarkan depo maupun berdasarkan produk dengan menggunakan metode kontribusi marjin

Keterangan	Depo Air Molek	Depo Balige	Depo Banda Aceh	Depo Bandar Lampung	Depo Batu Raja
GROSSSALES	736,055,183	381,313,943	647,115,509	509,852,092	1,712,950,222
RETUR_G	17,976,302	8,217,799	39,546,188	7,819,781	280,387,647
RETUR_K	941,649	1,547,402	3,160,900	1,281,887	13,282,651
RETUR_O	843,625	577,174	2,135,790	951,765	3,219,600
DISC_C	13,802,974	5,603,331	11,575,865	7,435,576	29,636,640
DISC_W	5,296,296	2,693,418	8,563,593	5,524,797	18,479,064
DISC_P	5,276,038	2,608,974	8,209,386	5,229,685	18,160,292
NETSALES	691,918,299	360,065,844	573,923,788	481,608,601	1,349,784,327
BIAYA VARIABEL :					
BIAYA VARIABEL LANGSUNG :					
BEBAN POKOK PENJUALAN	650,005,832	338,969,590	540,448,937	450,297,326	1,265,612,342
Insentive	3,277,834	1,856,482	3,397,418	3,962,912	2,755,376
Biaya Distribusi	1,967,992	3,035,403	7,435,140	9,946,197	12,270,835
Biaya Reparasi mobil	45,920	70,826	173,487	232,078	286,319
Biaya Listrik	32,800	50,590	123,919	165,770	204,514
Biaya Telp	19,680	30,354	74,351	99,462	122,708
Beban Perlengkapan	196,799	303,540	743,514	994,620	1,227,084
TOTAL BIAYA VARIABEL LANGSUNG	655,546,856	344,316,785	552,396,767	465,698,364	1,282,479,179
TOTAL BIAYA VARIABEL	655,546,856	344,316,785	552,396,767	465,698,364	1,282,479,179
LABA KONTRIBUSI	36,371,442	15,749,059	21,527,021	15,910,237	67,305,148
BIAYA TETAP :					
BIAYA TETAP LANGSUNG :					
B. Asuransi Cash	109,605	73,763	236,550	53,706	25,382
B. Asuransi Persediaan	100,434	233,680	749,390	68,025	68,429
B. Asuransi kendaraan	243,017	295,050	43,448	427,675	349,846
B. Asuransi kesehatan	104,237	135,531	342,188	149,502	107,025
B. Gaji	640,721	712,006	977,700	1,344,128	1,281,361
Peny. gedung/ Sewa	173,333	361,111	173,333	288,889	86,667
Beban Peny. Peralatan	156,115	134,396	57,293	143,995	183,916
Peny. Kendaraan	578,199	828,819	625,728	1,326,504	1,200,392
TOTAL BIAYA TETAP LANGSUNG	2,105,660	2,774,355	3,205,630	3,802,424	3,303,016
LABA - RUGI DEPO	34,265,782	12,974,704	18,321,390	12,107,813	64,002,132
BIAYA BERSAMA - TIDAK LANGSUNG					
BIAYA VARIABEL TIDAK LANGSUNG :					
Insentive	318,348	164,920	279,881	220,514	740,860
Biaya Distribusi	3,305,234	1,712,279	2,905,853	2,289,476	7,691,953
Biaya Reparasi mobil	289,208	149,824	254,262	200,329	673,046
Biaya Listrik	82,631	42,807	72,646	57,237	192,299
Biaya Telp	49,579	25,684	43,588	34,342	115,379
Beban Perlengkapan	495,785	256,842	435,878	343,421	1,153,793
TOTAL BIAYA VARIABEL TIDAK LANGSUNG	4,540,785	2,352,357	3,992,108	3,145,319	10,567,330
BIAYA TETAP LANGSUNG TIDAK LANGSUNG					
B. Asuransi Cash	9,220	4,776	8,106	6,387	21,457
B. Asuransi Persediaan	7,446	3,857	6,546	5,158	17,328
B. Asuransi kendaraan	78,841	40,844	69,314	54,612	183,479
B. Asuransi kesehatan	4,093	2,121	3,599	2,835	9,526
B. Gaji	138,899	71,957	122,115	96,213	323,246
Peny. gedung/ Sewa	147,896	76,617	130,025	102,445	344,183
Beban Peny. Peralatan	50,314	26,065	44,235	34,852	117,091
Peny. Kendaraan	772,814	400,357	679,433	535,314	1,798,495
TOTAL BIAYA TETAP LANGSUNG TIDAK LANGSUNG	1,209,523	626,594	1,063,373	837,814	2,814,805
TOTAL BIAYA BERSAMA - TIDAK LANGSUNG	5,750,307	2,978,951	5,055,481	3,983,134	13,382,135
LABA - RUGI OPERASIONAL	28,515,475	9,995,753	13,265,909	8,124,679	50,619,996

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REKAPITULASI BIAYA BERDASARKAN DEPO

PERIODE: JULI - DESEMBER 2021

(dalam jutaan)

Keterangan	ARNOTTS	BADAK	BAWAN GORENG	BERAS BPR	BERAS BTLA
GROSSSALES	149,497,790	209,063,884	75,262,998	4,463,887,678	836,255,537
RETUR_G	12,602,191	13,849,941	4,985,979	206,599,111	55,399,766
RETUR_K	358,921	1,050,374	378,135	7,717,123	4,201,497
RETUR_O	141,275	152,604	54,937	4,451,786	610,416
DISC_C	1,642,673	5,683,452	2,046,043	96,448,027	22,733,808
DISC_W	79,474	11,430,035	4,114,812	167,198,718	45,720,138
DISC_P	226,839	10,894,407	3,921,987	159,274,945	43,577,628
NET SALES	134,446,417	166,003,071	59,761,106	3,822,197,968	664,012,284
BIAYA VARIABEL :					
BIAYA VARIABEL LANGSUNG :					
BEBAN POKOK PENJUALAN	126,379,632	152,722,825	54,980,217	3,592,866,090	624,171,547
Insentive	620,194	931,004	335,161	20,089,434	3,724,015
Biaya Distribusi	1,762,106	2,597,542	935,115	74,802,079	10,390,170
Biaya Reparasi mobil	41,116	60,609	21,819	1,745,382	242,437
Biaya Listrik	29,368	43,292	15,585	1,246,701	173,169
Biaya Telp	17,621	25,975	9,351	748,021	103,902
Beban Perlengkapan	176,211	259,754	93,512	7,480,208	1,039,017
TOTAL BIAYA VARIABEL LANGSUNG	129,026,248	156,641,003	56,390,761	3,698,977,915	639,844,257
TOTAL BIAYA VARIABEL	129,026,248	156,641,003	56,390,761	3,698,977,915	639,844,257
LABA KONTRIBUSI	5,420,169	9,362,068	3,370,345	123,220,053	24,168,027
BIAYA TETAP :					
BIAYA TETAP LANGSUNG :					
B. Asuransi Cash	17,562	30,643	11,032	638,834	122,573
B. Asuransi Persediaan	42,496	60,043	21,615	1,130,742	240,170
B. Asuransi kendaraan	64,537	69,024	24,849	1,918,173	276,097
B. Asuransi kesehatan	40,549	63,857	22,988	1,064,279	255,428
B. Gaji	269,602	436,722	157,220	7,745,930	1,746,889
Peny. gedung/ Sewa	141,264	293,475	105,651	4,800,513	1,173,899
Beban Peny. Peralatan	35,318	49,241	17,727	993,467	196,963
Peny. Kendaraan	198,803	230,441	82,959	6,072,105	921,765
TOTAL BIAYA TETAP LANGSUNG	810,131	1,233,446	444,041	24,364,044	4,933,784
LABA - RUGI DEPO	4,610,038	8,128,622	2,926,304	98,856,009	19,234,243
BIAYA BERSAMA - TIDAK LANGSUNG					
BIAYA VARIABEL TIDAK LANGSUNG :					
Insentive	64,659	90,421	32,552	1,930,655	361,685
Biaya Distribusi	671,315	938,795	337,966	20,044,957	3,755,181
Biaya Reparasi mobil	58,740	82,145	29,572	1,753,934	328,578
Biaya Listrik	16,783	23,470	8,449	501,124	93,880
Biaya Telp	10,070	14,082	5,069	300,674	56,328
Beban Perlengkapan	100,697	140,819	50,695	3,006,744	563,277
TOTAL BIAYA VARIABEL TIDAK LANGSUNG	922,264	1,289,732	464,304	27,538,088	5,158,929
BIAYA TETAP LANGSUNG TIDAK LANGSUNG					
B. Asuransi Cash	1,873	2,619	943	55,916	10,475
B. Asuransi Persediaan	1,512	2,115	761	45,157	8,460
B. Asuransi kendaraan	16,013	22,393	8,062	478,139	89,574
B. Asuransi kesehatan	831	1,163	419	24,824	4,650
B. Gaji	28,211	39,452	14,203	842,367	157,807
Peny. gedung/ Sewa	30,039	42,007	15,123	896,929	168,029
Beban Peny. Peralatan	10,219	14,291	5,145	305,136	57,164
Peny. Kendaraan	156,964	219,505	79,022	4,686,815	878,018
TOTAL BIAYA TETAP LANGSUNG TIDAK LANGSUNG	245,662	343,544	123,676	7,335,283	1,374,177
TOTAL BIAYA BERSAMA - TIDAK LANGSUNG	1,167,926	1,633,276	587,980	34,873,371	6,533,106
LABA - RUGI OPERASIONAL	3,442,112	6,495,346	2,338,325	63,982,638	12,701,138

5. Menyajikan perhitungan laba-rugi diferensial atas depo yang mengalami kerugian untuk mempertimbangkan apakah mempertahankan atau menutup

Keterangan	Depo Jambi		
	Mempertahankan	Menutup	Pendapatan & Biaya Diferensial
GROSSSALES	609,715,604		609,715,604
RETUR_G	2,932,187		2,932,187
RETUR_K	3,543,036		3,543,036
RETUR_O	693,843		693,843
DISC_C	8,890,558		8,890,558
DISC_W	4,642,646		4,642,646
DISC_P	4,435,641		4,435,641
NETSALES	584,577,693	0	584,577,693
BIAYA VARIABEL :			
BIAYA VARIABEL LANGSUNG :			
BEBAN POKOK PENJUALAN	549,361,466	0	549,361,466
Insentive	3,741,608	0	3,741,608
Biaya Distribusi	18,957,786	0	18,957,786
Biaya Reparasi mobil	442,348	0	442,348
Biaya Listrik	315,963	0	315,963
Biaya Telp	189,578	0	189,578
Beban Perlengkapan	1,895,779	0	1,895,779
TOTAL BIAYA VARIABEL LANGSUNG	574,904,529	0	574,904,529
LABA KONTRIBUSI	9,673,164	0	9,673,164
BIAYA TETAP :			
BIAYA TETAP LANGSUNG :			
B. Asuransi Cash	76,723	0	76,723
B. Asuransi Persediaan	97,178	0	97,178
B. Asuransi kendaraan	579,518	0	579,518
B. Asuransi kesehatan	288,869	0	288,869
B. Gaji	1,213,917	0	1,213,917
Peny. gedung/ Sewa	469,444	0	469,444
Beban Peny. Peralatan	215,933	0	215,933
Peny. Kendaraan	2,032,342	0	2,032,342
TOTAL BIAYA TETAP LANGSUNG	4,973,925	0	4,973,925
LABA - RUGI DEPO	4,699,239	0	4,699,239
BIAYA BERSAMA - TIDAK LANGSUNG			
BIAYA VARIABEL TIDAK LANGSUNG :			
Insentive	263,705	263,705	0
Biaya Distribusi	2,737,910	2,737,910	0
Biaya Reparasi mobil	239,567	239,567	0
Biaya Listrik	68,448	68,448	0
Biaya Telp	41,069	41,069	0
Beban Perlengkapan	410,687	410,687	0
TOTAL BIAYA VARIABEL TIDAK LANGSUNG	3,761,385	3,761,385	0
BIAYA TETAP LANGSUNG TIDAK LANGSUNG			
B. Asuransi Cash	7,638	7,638	0
B. Asuransi Persediaan	6,168	6,168	0
B. Asuransi kendaraan	65,308	65,308	0
B. Asuransi kesehatan	3,391	3,391	0
B. Gaji	115,058	115,058	0
Peny. gedung/ Sewa	122,510	122,510	0
Beban Peny. Peralatan	41,678	41,678	0
Peny. Kendaraan	640,165	640,165	0
TOTAL BIAYA TETAP LANGSUNG TIDAK LANGSUNG	1,001,915	1,001,915	0
TOTAL BIAYA BERSAMA - TIDAK LANGSUNG	4,763,301	4,763,301	0
LABA - RUGI OPERASIONAL	-64,062	-4,763,301	4,699,239

Keterangan	LAMPU HANNOCHS		
	Mempertahankan	Menutup	Pendapatan & Biaya Diferensial
GROSSSALES	39,238,441	0	39,238,441
RETUR_G	5,792,152	0	5,792,152
RETUR_K	1,012,880	0	1,012,880
RETUR_O	1,884,661	0	1,884,661
DISC_C	867,004	0	867,004
DISC_W	920,253	0	920,253
DISC_P	876,734	0	876,734
NET SALES	27,884,757	0	27,884,757
BIAYA VARIABEL :			
BIAYA VARIABEL LANGSUNG :			
BEBAN POKOK PENJUALAN	26,490,519	0	26,490,519
Insentive	181,426	0	181,426
Biaya Distribusi	609,154	0	609,154
Biaya Reparasi mobil	14,214	0	14,214
Biaya Listrik	10,153	0	10,153
Biaya Telp	6,092	0	6,092
Beban Perlengkapan	60,915		60,915
TOTAL BIAYA VARIABEL LANGSUNG	27,372,472	0	27,372,472
LABA KONTRIBUSI	512,285	0	512,285
BIAYA TETAP :			
BIAYA TETAP LANGSUNG :			
B. Asuransi Cash	6,041	0	6,041
B. Asuransi Persediaan	11,853	0	11,853
B. Asuransi kendaraan	18,119	0	18,119
B. Asuransi kesehatan	10,800	0	10,800
B. Gaji	79,012	0	79,012
Peny. gedung/ Sewa	44,920	0	44,920
Beban Peny. Peralatan	9,101	0	9,101
Peny. Kendaraan	55,584	0	55,584
TOTAL BIAYA TETAP LANGSUNG	235,430	0	235,430
LABA - RUGI DEPO	276,855	0	276,855
BIAYA BERSAMA - TIDAK LANGSUNG			
BIAYA VARIABEL TIDAK LANGSUNG :			
Insentive	16,971	16,971	0
Biaya Distribusi	176,199	176,199	0
Biaya Reparasi mobil	15,417	15,417	0
Biaya Listrik	4,405	4,405	0
Biaya Telp	2,643	2,643	0
Beban Perlengkapan	26,430	26,430	0
TOTAL BIAYA VARIABEL TIDAK LANGSUNG	242,065	242,065	0
BIAYA TETAP LANGSUNG TIDAK LANGSUNG			
B. Asuransi Cash	492	492	0
B. Asuransi Persediaan	397	397	0
B. Asuransi kendaraan	4,203	4,203	0
B. Asuransi kesehatan	218	218	0
B. Gaji	7,405	7,405	0
Peny. gedung/ Sewa	7,884	7,884	0
Beban Peny. Peralatan	2,682	2,682	0
Peny. Kendaraan	41,198	41,198	0
TOTAL BIAYA TETAP LANGSUNG TIDAK LANGSUNG	64,479	64,479	0
TOTAL BIAYA BERSAMA - TIDAK LANGSUNG	306,544	306,544	0
LABA - RUGI OPERASIONAL	-29,689	-306,544	276,855

6. Mendeskripsikan hasil rekomendasi

REKOMENDASI :	PERTAHANKAN	DITUTUP	PERTAHANKAN	DITUTUP	PERTAHANKAN
Deskripsi	Depo JAMBI sebaiknya dipertahankan karena kerugian mempertahankan lebih kecil dari pada kerugian jika Depo JAMBI ditutup dan perusahaan masih mampu menutup biaya langsung bahkan menghasilkan laba sebesar Rp. 4.699,238.628,- (tanpa pembebanan biaya tidak langsung)	Depo LANGSA sebaiknya ditutup karena kerugian mempertahankan lebih besar dari pada kerugian jika Depo LANGSA ditutup dan perusahaan tidak mampu menutup biaya langsung bahkan mengalami kerugian sebesar Rp. 1.717.181.763,- (tanpa pembebanan biaya tidak langsung)	Depo LUBUK LINGGAU sebaiknya dipertahankan karena kerugian mempertahankan lebih kecil dari pada kerugian jika Depo LUBUK LINGGAU ditutup dan perusahaan masih mampu menutup biaya langsung bahkan menghasilkan laba sebesar Rp. 2.999.639.592,- (tanpa pembebanan biaya tidak langsung)	Depo NIAS sebaiknya ditutup karena kerugian mempertahankan lebih besar dari pada kerugian jika Depo NIAS ditutup dan perusahaan tidak mampu menutup biaya langsung bahkan mengalami kerugian sebesar Rp. 1.875.949.649,- (tanpa pembebanan biaya tidak langsung)	Depo P. BARU sebaiknya dipertahankan karena kerugian mempertahankan lebih kecil dari pada kerugian jika Depo P. BARU ditutup dan perusahaan masih mampu menutup biaya langsung bahkan menghasilkan laba sebesar Rp. 7.685.882.290,- (tanpa pembebanan biaya tidak langsung)

REKOMENDASI :	PERTAHANKAN	PERTAHANKAN	PERTAHANKAN
Deskripsi	Produk LAMPU HANNOCHS sebaiknya dipertahankan karena kerugian mempertahankan lebih kecil dari pada kerugian jika produk LAMPU HANNOCHS tidak didistribusikan (dijual) dan perusahaan masih mampu menutup biaya langsung bahkan menghasilkan laba sebesar Rp. 276.854.589,- (tanpa pembebanan biaya tidak langsung)	Produk PISAU CUKUR sebaiknya dipertahankan karena kerugian mempertahankan lebih kecil dari pada kerugian jika produk PISAU CUKUR tidak didistribusikan (dijual) dan perusahaan masih mampu menutup biaya langsung bahkan menghasilkan laba sebesar Rp. 70.810.508,- (tanpa pembebanan biaya tidak langsung)	Produk TOBELO sebaiknya dipertahankan karena kerugian mempertahankan lebih kecil dari pada kerugian jika produk TOBELO tidak didistribusikan (dijual) dan perusahaan masih mampu menutup biaya langsung bahkan menghasilkan laba sebesar Rp. 456.155.943,- (tanpa pembebanan biaya tidak langsung)

Lampiran

Lampiran 1 Artikel dan Jurnal Penelitian Terdahulu

NO	Peneliti	Judul	Objek Penelitian	Hasil Penelitian
1.	Emor (2019)	Analisis Biaya Relevan Dalam Pengambilan Keputusan Membeli Atau Mempertahankan Aktiva Tetap Pada PT. Jor Gabrindo	PT. Jor Gabrindo	Bila ditinjau dari perolehan laba maka sebaiknya perusahaan mengganti aktiva tetap yaitu mesin Batching Plant yang lama dengan mesin baru.

2	Oemar dkk (2019)	Analisis Penerapan Biaya Relevan Dalam Pengambilan Keputusan Menerima Atau Menolak Pesanan Khusus Pada Perusahaan Meubel CV. Citra Jati Jepara	Perusahaan Meubel CV. Citra Jati Jepara	<p>penghitungan Harga Pokok Produksi Cv. Citra Jati Jepara memanfaatkan pesanan khusus ini untuk meningkatkan laba. Namun dalam pengambilan keputusan menerima atau menolak pesanan khusus, tetap menggunakan informasi analisis biaya relevan. Pada tanggal 8 Juni 2016, perusahaan mendapatkan tawaran pesanan khusus dari pelanggan yang memesan 1 unit set kursi Royal Cempaka, 1 set Kursi Makan Ganesa dan 1 unit Buffet Salju uk 160 dengan harga Rp38.000.000.00. Perusahaan langsung saja menerima pesanan khusus tanpa perhitungan biaya relevan terlebih dahulu. Dalam keadaan ini, perusahaan di hadapkan dengan suatu pilihan di mana perusahaan ingin mendapatkan laba dari</p>
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NO	Peneliti	Judul	Objek Penelitian	Hasil Penelitian
				pesanan khusus tersebut.
3.	Sa'adah, L. (2019)	Penerapan Biaya Relevan Dalam Pengambilan Keputusan Membuat Sendiri Atau Membeli Dari Luar Pada Cv. Makmur Jaya	Cv. Makmur Jaya	analisis menunjukkan perusahaan dapat menerima tawaran membuat sendiri atau membeli dari luar dari klien karena dapat memberikan keuntungan dan sesuai dengankriteria alternatif yang ada.
4.	Walalangi dkk (2016)	Analisis Biaya Diferensial Dalam Pengambilan Keputusan Menjual Langsung Atau Memproses Lebih Lanjut Komoditi Kacang Tanah Di Kawangkoan (Studi Pada UD. Kacang Kayla Dan UD. Kacang Lady)	UD. Kacang Kayla Dan UD. Kacang Lady	biaya yang dikeluarkan menunjukkan bahwa gambaran tentang peran dari akuntansi diferensial dalam pengambilansuatu keputusan jangka pendek, dimana pihak perusahaan UD. Kacang Kayla lebih baik memproses lebih lanjut kacang tanah karena laba diferensial lebih tinggi dari pada menjual langsung, dan Pimpinan UD. Kacang Lady sebaiknya menjual langsung produknya karena laba diferensial lebih tinggi dari pada memproses lebih lanjut.
5.	Richsandianti dkk (2021)	Analisis Biaya Relevan Dalam Pengambilan Keputusan Menerima atau Menolak Pesanan Khusus pada CV. Manguni Perkasa	CV. Manguni Perkasa	Setelah diterapkannya analisis biaya relevan dengan menggunakan analisis differensial dapat diketahui bahwa keputusan perusahaan untuk menerima pesanan khusus medali perpisahan tahun 2017, patung penghargaan tahun 2018, dan plakat aklirik tahun 2019 merupakan keputusan yang tepat dikarenakan

NO	Peneliti	Judul	Objek Penelitian	Hasil Penelitian
				<p>adanya peningkatan laba atas produk tersebut dari pesanan normalnya. Setelah diterapkannya analisis biaya relevan menggunakan model analisis diferensial dapat diketahui bahwa keputusan perusahaan untuk menerima pesanan khusus 800 unit medali perpisahan tahun 2017, pesanan khusus 150 unit patung penghargaan tahun 2018, dan pesanan khusus 500 unit plakat aklirik tahun 2019 merupakan keputusan yang tepat bagi perusahaan untuk menerima pesanan khusus tersebut.</p>