

**Laporan Anggaran dan Realisasi Produktivitas  
Perusahaan Handuk Lumintu  
Tahun 2003**

**Laporan Anggaran dan Realisasi Bahan Baku  
Perusahaan Handuk Lumintu  
Tahun 2003**

Bulan	Produksi (Unit)		Harga Satuan (Rp)		Jumlah Harga (Rp)		Bulan	Kuantitas (Kg)		Harga Satuan (Rp)		Harga I
	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Januari	2,080	2,129	12,000	12,035	24,960,000	25,622,515	Januari	1,040	1,064.5	12,000	12,035	12,480,000
Februari	1,960	2,017	12,000	12,020	23,520,000	24,244,340	Februari	980	1,008.5	12,000	12,020	11,760,000
Maret	2,150	2,200	12,000	12,000	25,800,000	26,400,000	Maret	1,075	1,100.0	12,000	12,000	12,900,000
April	2,150	2,216	12,000	12,000	25,800,000	26,592,000	April	1,075	1,108.0	12,000	12,000	12,900,000
Mei	2,230	2,293	12,000	12,000	26,760,000	27,516,000	Mei	1,115	1,146.5	12,000	12,000	13,380,000
Juni	2,100	2,250	12,000	11,980	25,200,000	26,955,000	Juni	1,050	1,125.0	12,000	11,980	12,600,000
Juli	1,920	2,180	12,000	11,955	23,040,000	26,061,900	Juli	960	1,090.0	12,000	11,955	11,520,000
Agustus	2,060	2,114	12,000	11,960	24,720,000	25,283,440	Agustus	1,030	1,057.0	12,000	11,960	12,360,000
September	2,100	2,062	12,000	11,985	25,200,000	24,713,070	September	1,050	1,031.0	12,000	11,985	12,600,000
Oktober	2,210	2,180	12,000	12,005	26,520,000	26,170,900	Oktober	1,105	1,090.0	12,000	12,005	13,260,000
November	2,200	2,290	12,000	12,015	26,400,000	27,514,350	November	1,100	1,145.0	12,000	12,015	13,200,000
Desember	2,040	2,013	12,000	12,020	24,480,000	24,196,260	Desember	1,020	1,006.5	12,000	12,020	12,240,000
<b>Total</b>	<b>25,200</b>	<b>25,944</b>	<b>144,000</b>	<b>143,975</b>	<b>302,400,000</b>	<b>311,269,775</b>	<b>Total</b>	<b>12,600</b>	<b>12,972.0</b>	<b>144,000</b>	<b>143,975</b>	<b>151,200,000</b>

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



**Laporan Anggaran dan Realisasi Biaya Tenaga Kerja  
Perusahaan Handuk Lumintu  
Tahun 2003**

**Laporan Anggaran dan Realisasi E  
Perusahaan Handuk  
Tahun 2003**

3BB (Rp) Realisasi	Bulan	Jam Kerja (jam)		Tarif (Rp)		BTK (Rp)		Bulan	BOP Tetap (Rp)		BOP Vari
		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran
12,811,257.5	Januari	208	212.9	5,000	4,900	1,040,000	1,043,210.0	Januari	2,080,000	2,157,200.0	4,784,000
12,122,170.0	Februari	196	201.7	5,000	4,900	980,000	988,330.0	Februari	1,960,000	2,015,230.0	4,508,000
13,200,000.0	Maret	215	220.0	5,000	4,900	1,075,000	1,078,000.0	Maret	2,150,000	2,148,960.0	4,945,000
13,296,000.0	April	215	221.6	5,000	4,950	1,075,000	1,096,920.0	April	2,150,000	2,213,290.0	4,945,000
13,758,000.0	Mei	223	229.3	5,000	4,950	1,115,000	1,135,035.0	Mei	2,230,000	2,294,520.0	5,129,000
13,477,500.0	Juni	210	225.0	5,000	4,950	1,050,000	1,113,750.0	Juni	2,100,000	2,246,290.0	4,830,000
13,030,950.0	Juli	192	218.0	5,000	4,950	960,000	1,079,100.0	Juli	1,920,000	2,170,860.0	4,416,000
12,641,720.0	Agustus	206	211.4	5,000	5,000	1,030,000	1,057,000.0	Agustus	2,060,000	2,115,240.0	4,738,000
12,356,535.0	September	210	206.2	5,000	5,000	1,050,000	1,031,000.0	September	2,100,000	2,096,830.0	4,830,000
13,085,450.0	Oktober	221	218.0	5,000	5,000	1,105,000	1,090,000.0	Oktober	2,210,000	2,179,800.0	5,083,000
13,757,175.0	November	220	229.0	5,000	5,000	1,100,000	1,145,000.0	November	2,200,000	2,290,060.0	5,060,000
12,098,130.0	Desember	204	201.3	5,000	5,000	1,020,000	1,006,500.0	Desember	2,040,000	2,015,980.0	4,692,000
155,634,887.5	Total	2,520	2,594.4	60,000	59,500	12,600,000	12,863,845.0	Total	25,200,000	25,944,260.0	57,960,000

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



Biaya Overhead Pabrik  
Lumintu

Laporan Anggaran dan Realisasi Laba  
Perusahaan Handuk Lumintu  
Tahun 2003

Bulan	Produktivitas		Bahan Baku		Tenaga Kerja		Overhead	
	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	
Januari	24,960,000.00	25,622,515.00	12,480,000.00	12,811,257.50	1,040,000.00	1,043,210.00	6,864,000.00	
Februari	23,520,000.00	24,244,340.00	11,760,000.00	12,122,170.00	980,000.00	988,330.00	6,468,000.00	
Maret	25,800,000.00	26,400,000.00	12,900,000.00	13,200,000.00	1,075,000.00	1,078,000.00	7,095,000.00	
April	25,800,000.00	26,592,000.00	12,900,000.00	13,296,000.00	1,075,000.00	1,096,920.00	7,095,000.00	
Mei	26,760,000.00	27,516,000.00	13,380,000.00	13,758,000.00	1,115,000.00	1,135,035.00	7,359,000.00	
Juni	25,200,000.00	26,955,000.00	12,600,000.00	13,477,500.00	1,050,000.00	1,113,750.00	6,930,000.00	
Juli	23,040,000.00	26,061,900.00	11,520,000.00	13,030,950.00	960,000.00	1,079,100.00	6,336,000.00	
Agustus	24,720,000.00	25,283,440.00	12,360,000.00	12,641,720.00	1,030,000.00	1,057,000.00	6,798,000.00	
September	25,200,000.00	24,713,070.00	12,600,000.00	12,356,535.00	1,050,000.00	1,031,000.00	6,930,000.00	
Oktober	26,520,000.00	26,170,900.00	13,260,000.00	13,085,450.00	1,105,000.00	1,090,000.00	7,293,000.00	
November	26,400,000.00	27,514,350.00	13,200,000.00	13,757,175.00	1,100,000.00	1,145,000.00	7,260,000.00	
Desember	24,480,000.00	24,196,260.00	12,240,000.00	12,098,130.00	1,020,000.00	1,006,500.00	6,732,000.00	
Total	302,400,000.00	311,269,775.00	151,200,000.00	155,634,887.50	12,600,000.00	12,863,845.00	83,160,000.00	
59,582,850	83,160,000	85,527,110.0	Sumber: Perusahaan Handuk Lumintu, 2007					

$$\begin{aligned}
 \text{Efisiensi} &= \frac{\text{Keuntungan}}{\text{Biaya Operasional}} \times 100\% \\
 &= \frac{57,243,932.50}{254,025,842.50} \times 100\% \\
 &= 22.53\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Efektivitas} &= \frac{\text{Keuntungan Operasional Sesungguhnya}}{\text{Keuntungan Operasional Yang Dianggarkan}} \times 100\% \\
 &= \frac{57,243,932.50}{246,960,000.00} \times 100\%
 \end{aligned}$$

= 23.18%

<b>d Pabrik</b>	<b>Laba</b>	
<b>Realisasi</b>	<b>Anggaran</b>	<b>Realisasi</b>
7,027,190.00	4,576,000.00	4,740,857.50
6,719,060.00	4,312,000.00	4,414,780.00
7,168,120.00	4,730,000.00	4,953,880.00
7,312,780.00	4,730,000.00	4,886,300.00
7,578,350.00	4,906,000.00	5,044,615.00
7,419,980.00	4,620,000.00	4,943,770.00
7,185,960.00	4,224,000.00	4,765,890.00
6,985,290.00	4,532,000.00	4,599,430.00
6,837,070.00	4,620,000.00	4,488,465.00
7,194,620.00	4,862,000.00	4,800,830.00
7,539,850.00	4,840,000.00	5,072,325.00
6,558,840.00	4,488,000.00	4,532,790.00
<b>85,527,110.00</b>	<b>55,440,000.00</b>	<b>57,243,932.50</b>



**Laporan Anggaran dan Realisasi Produktivitas  
Perusahaan Handuk Lumintu  
Tahun 2001**

**Laporan Anggaran dan Realisasi Bahan Baku  
Perusahaan Handuk Lumintu  
Tahun 2001**

Bulan	Produksi (Unit)		Harga Satuan (Rp)		Jumlah Harga (Rp)		Bulan	Kuantitas (Kg)		Harga Satuan (Rp)		Harga I
	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Januari	1,980	2,014	9,000	9,250	17,820,000	18,629,500	Januari	995	1,010.0	9,000	9,250	8,955,000
Februari	1,785	1,987	9,000	9,250	16,065,000	18,379,750	Februari	875	967.0	9,000	9,250	7,875,000
Maret	1,880	1,999	9,000	9,250	16,920,000	18,490,750	Maret	1,000	1,015.0	9,000	9,250	9,000,000
April	1,750	1,782	9,000	9,250	15,750,000	16,483,500	April	905	975.0	9,000	9,250	8,145,000
Mei	2,000	2,016	9,000	9,250	18,000,000	18,648,000	Mei	925	1,013.0	9,000	9,250	8,325,000
Juni	1,575	1,785	9,000	9,500	14,175,000	16,957,500	Juni	875	987.0	9,000	9,500	7,875,000
Juli	1,787	1,857	9,000	9,500	16,083,000	17,641,500	Juli	950	1,008.0	9,000	9,500	8,550,000
Agustus	1,875	1,982	9,000	9,500	16,875,000	18,829,000	Agustus	985	998.0	9,000	9,500	8,865,000
September	1,890	1,994	9,000	9,500	17,010,000	18,943,000	September	1,005	1,017.0	9,000	9,500	9,045,000
Oktober	1,725	1,835	9,000	9,750	15,525,000	17,891,250	Oktober	865	1,019.0	9,000	9,750	7,785,000
November	1,845	1,905	9,000	9,750	16,605,000	18,573,750	November	945	1,020.0	9,000	9,750	8,505,000
Desember	1,987	1,995	9,000	9,750	17,883,000	19,451,250	Desember	967	1,031.0	9,000	9,750	8,703,000
<b>Total</b>	<b>22,079</b>	<b>23,151</b>	<b>108,000</b>	<b>113,500</b>	<b>198,711,000</b>	<b>218,918,750</b>	<b>Total</b>	<b>11,292</b>	<b>12,060.0</b>	<b>108,000</b>	<b>113,500</b>	<b>101,628,000</b>

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



**Laporan Anggaran dan Realisasi Biaya Tenaga Kerja  
Perusahaan Handuk Lumintu  
Tahun 2001**

**Laporan Anggaran dan Realisasi Biaya Overhe:  
Perusahaan Handuk Lumintu  
Tahun 2001**

3BB (Rp)	Bulan	Jam Kerja (jam)		Tarif (Rp)		BTK (Rp)		Bulan	BOP Tetap (Rp)		BOP Variabel (Rp)	
		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi
9,342,500.0	Januari	197	215.5	4,500	4,250	886,500	915,875.0	Januari	2,080,000	2,157,200.0	3,080,000	3,157,200
8,944,750.0	Februari	186	197.7	4,500	4,250	837,000	840,225.0	Februari	1,960,000	2,015,230.0	2,960,000	3,015,230
9,388,750.0	Maret	108	207.0	4,500	4,250	486,000	879,750.0	Maret	2,150,000	2,148,960.0	3,150,000	3,148,960
9,018,750.0	April	198	220.1	4,500	4,250	891,000	935,425.0	April	2,150,000	2,213,290.0	3,150,000	3,213,290
9,370,250.0	Mei	198	229.3	4,500	4,250	891,000	974,525.0	Mei	2,230,000	2,294,520.0	3,230,000	3,294,520
9,376,500.0	Juni	167	217.5	4,500	4,250	751,500	924,375.0	Juni	2,100,000	2,246,290.0	3,100,000	3,246,290
9,576,000.0	Juli	186	195.0	4,500	4,250	837,000	828,750.0	Juli	1,920,000	2,170,860.0	2,920,000	3,170,860
9,481,000.0	Agustus	187	199.5	4,500	4,250	841,500	847,875.0	Agustus	2,060,000	2,115,240.0	3,060,000	3,115,240
9,661,500.0	September	189	207.8	4,500	4,500	850,500	935,100.0	September	2,100,000	2,096,830.0	3,100,000	3,096,830
9,935,250.0	Oktober	175	210.0	4,500	4,500	787,500	945,000.0	Oktober	2,210,000	2,179,800.0	3,210,000	3,179,800
9,945,000.0	November	195	225.0	4,500	4,500	877,500	1,012,500.0	November	2,200,000	2,290,060.0	3,200,000	3,290,060
10,052,250.0	Desember	169	220.3	4,500	4,500	760,500	991,350.0	Desember	2,040,000	2,015,980.0	3,040,000	3,015,980
114,092,500.0	Total	2,155	2,544.7	54,000	52,000	9,697,500	11,030,750.0	Total	25,200,000	25,944,260.0	37,200,000	37,944,260

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



ad Pabrik

Laporan Anggaran dan Realisasi Laba  
Perusahaan Handuk Lumintu  
Tahun 2001

Total BOP (Rp)		Bulan	Produktivitas		Bahan Baku		Tenaga Kerja		Overhea
			Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Anggaran	Realisasi	Januari	17,820,000.00	18,629,500.00	8,955,000.00	9,342,500.00	886,500.00	915,875.00	5,160,000.00
5,160,000	5,314,400.0	Februari	16,065,000.00	18,379,750.00	7,875,000.00	8,944,750.00	837,000.00	840,225.00	4,920,000.00
4,920,000	5,030,460.0	Maret	16,920,000.00	18,490,750.00	9,000,000.00	9,388,750.00	486,000.00	879,750.00	5,300,000.00
5,300,000	5,297,920.0	April	15,750,000.00	16,483,500.00	8,145,000.00	9,018,750.00	891,000.00	935,425.00	5,300,000.00
5,300,000	5,426,580.0	Mei	18,000,000.00	18,648,000.00	8,325,000.00	9,370,250.00	891,000.00	974,525.00	5,460,000.00
5,460,000	5,589,040.0	Juni	14,175,000.00	16,957,500.00	7,875,000.00	9,376,500.00	751,500.00	924,375.00	5,200,000.00
5,200,000	5,492,580.0	Juli	16,083,000.00	17,641,500.00	8,550,000.00	9,576,000.00	837,000.00	828,750.00	4,840,000.00
4,840,000	5,341,720.0	Agustus	16,875,000.00	18,829,000.00	8,865,000.00	9,481,000.00	841,500.00	847,875.00	5,120,000.00
5,120,000	5,230,480.0	September	17,010,000.00	18,943,000.00	9,045,000.00	9,661,500.00	850,500.00	935,100.00	5,200,000.00
5,200,000	5,193,660.0	Oktober	15,525,000.00	17,891,250.00	7,785,000.00	9,935,250.00	787,500.00	945,000.00	5,420,000.00
5,420,000	5,359,600.0	November	16,605,000.00	18,573,750.00	8,505,000.00	9,945,000.00	877,500.00	1,012,500.00	5,400,000.00
5,400,000	5,580,120.0	Desember	17,883,000.00	19,451,250.00	8,703,000.00	10,052,250.00	760,500.00	991,350.00	5,080,000.00
5,080,000	5,031,960.0	Total	198,711,000.00	218,918,750.00	101,628,000.00	114,092,500.00	9,697,500.00	11,030,750.00	62,400,000.00
62,400,000	63,888,520.0	Sumber: Perusahaan Handuk Lumintu, 2007							

$$\begin{aligned}
 \text{Efisiensi} &= \frac{\text{Keuntungan}}{\text{Biaya Operasional}} \times 100\% \\
 &= \frac{29,906,980.00}{189,011,770.00} \times 100\% \\
 &= 15.82\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Efektivitas} &= \frac{\text{Keuntungan Operasional Sesungguhnya}}{\text{Keuntungan Operasional Yang Dianggarkan}} \times 100\% \\
 &= \frac{29,906,980.00}{24,985,500.00} \times 100\%
 \end{aligned}$$

= 119.70%

<b>d Pabrik</b>	<b>Laba</b>	
<b>Realisasi</b>	<b>Anggaran</b>	<b>Realisasi</b>
5,314,400.00	2,818,500.00	3,056,725.00
5,030,460.00	2,433,000.00	3,564,315.00
5,297,920.00	2,134,000.00	2,924,330.00
5,426,580.00	1,414,000.00	1,102,745.00
5,589,040.00	3,324,000.00	2,714,185.00
5,492,580.00	348,500.00	1,164,045.00
5,341,720.00	1,856,000.00	1,895,030.00
5,230,480.00	2,048,500.00	3,269,645.00
5,193,660.00	1,914,500.00	3,152,740.00
5,359,600.00	1,532,500.00	1,651,400.00
5,580,120.00	1,822,500.00	2,036,130.00
5,031,960.00	3,339,500.00	3,375,690.00
<b>63,888,520.00</b>	<b>24,985,500.00</b>	<b>29,906,980.00</b>







**Laporan Anggaran dan Realisasi Produktivitas  
Perusahaan Handuk Lumintu  
Tahun 2004**

**Laporan Anggaran dan Realisasi Bahan Baku  
Perusahaan Handuk Lumintu  
Tahun 2004**

Bulan	Produksi (Unit)		Harga Satuan (Rp)		Jumlah Harga (Rp)		Bulan	Kuantitas (Kg)		Harga Satuan (Rp)		Harga I
	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Januari	2,225	2,305	13,000	13,025	28,925,000	30,022,625	Januari	1,075	1,100.5	13,000	13,025	13,975,000
Februari	2,019	2,185	13,000	12,950	26,247,000	28,295,750	Februari	1,025	1,085.0	13,000	12,950	13,325,000
Maret	2,235	2,329	13,000	12,975	29,055,000	30,218,775	Maret	1,200	1,307.0	13,000	12,975	15,600,000
April	2,325	2,404	13,000	12,975	30,225,000	31,191,900	April	1,200	1,324.5	13,000	12,975	15,600,000
Mei	2,405	2,501	13,000	13,250	31,265,000	33,138,250	Mei	1,315	1,406.4	13,000	13,250	17,095,000
Juni	2,300	2,413	13,000	13,250	29,900,000	31,972,250	Juni	1,215	1,324.0	13,000	13,250	15,795,000
Juli	2,030	2,238	13,000	13,250	26,390,000	29,653,500	Juli	1,085	1,194.0	13,000	13,250	14,105,000
Agustus	2,045	2,219	13,000	13,250	26,585,000	29,401,750	Agustus	1,100	1,225.0	13,000	13,250	14,300,000
September	2,300	2,408	13,000	13,250	29,900,000	31,906,000	September	1,100	1,275.0	13,000	13,250	14,300,000
Oktober	2,400	2,417	13,000	13,500	31,200,000	32,629,500	Oktober	1,200	1,304.0	13,000	13,500	15,600,000
November	2,325	2,409	13,000	13,500	30,225,000	32,521,500	November	1,300	1,406.0	13,000	13,500	16,900,000
Desember	2,135	2,315	13,000	13,500	27,755,000	31,252,500	Desember	1,275	1,321.0	13,000	13,500	16,575,000
<b>Total</b>	<b>26,744</b>	<b>28,143</b>	<b>156,000</b>	<b>158,675</b>	<b>347,672,000</b>	<b>372,204,300</b>	<b>Total</b>	<b>14,090</b>	<b>15,272.4</b>	<b>156,000</b>	<b>158,675</b>	<b>183,170,000</b>

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007







**Laporan Anggaran dan Realisasi Biaya Tenaga Kerja  
Perusahaan Handuk Lumintu  
Tahun 2004**

**Laporan Anggaran dan Realisasi E  
Perusahaan Handuk  
Tahun 2004**

3BB (Rp)	Bulan	Jam Kerja (jam)		Tarif (Rp)		BTK (Rp)		Bulan	BOP Tetap (Rp)		BOP Vari
		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran
14,334,012.5	Januari	194	215.0	6,000	5,500	1,164,000	1,182,500.0	Januari	2,080,000	2,157,200.0	4,985,000
14,050,750.0	Februari	196	200.0	6,000	5,500	1,176,000	1,100,000.0	Februari	1,960,000	2,015,230.0	4,508,000
16,958,325.0	Maret	210	225.0	6,000	5,500	1,260,000	1,237,500.0	Maret	2,150,000	2,148,960.0	4,945,000
17,185,387.5	April	215	223.0	6,000	5,500	1,290,000	1,226,500.0	April	2,150,000	2,213,290.0	4,945,000
18,634,800.0	Mei	223	230.0	6,000	5,500	1,338,000	1,265,000.0	Mei	2,230,000	2,294,520.0	5,129,000
17,543,000.0	Juni	210	231.0	6,000	6,000	1,260,000	1,386,000.0	Juni	2,100,000	2,246,290.0	4,830,000
15,820,500.0	Juli	192	212.0	6,000	6,000	1,152,000	1,272,000.0	Juli	1,920,000	2,170,860.0	4,416,000
16,231,250.0	Agustus	206	217.0	6,000	6,000	1,236,000	1,302,000.0	Agustus	2,060,000	2,115,240.0	4,738,000
16,893,750.0	September	210	235.0	6,000	6,000	1,260,000	1,410,000.0	September	2,100,000	2,096,830.0	4,830,000
17,604,000.0	Oktober	221	237.0	6,000	6,500	1,326,000	1,540,500.0	Oktober	2,210,000	2,179,800.0	5,083,000
18,981,000.0	November	198	218.0	6,000	6,500	1,188,000	1,417,000.0	November	2,200,000	2,290,060.0	5,060,000
17,833,500.0	Desember	204	225.0	6,000	6,500	1,224,000	1,462,500.0	Desember	2,040,000	2,015,980.0	5,070,000
202,070,275.0	Total	2,479	2,668.0	72,000	71,000	14,874,000	15,801,500.0	Total	25,200,000	25,944,260.0	58,539,000

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007







Biaya Overhead Pabrik  
Lumintu

Laporan Anggaran dan Realisasi Laba  
Perusahaan Handuk Lumintu  
Tahun 2004

Bulan			Produktivitas		Bahan Baku		Tenaga Kerja		
Realisasi (Rp)		Total BOP (Rp)	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi	
Realisasi	Anggaran	Realisasi	Januari	28,925,000.00	30,022,625.00	13,975,000.00	14,334,012.50	1,164,000.00	1,182,500.00
5,000,000	7,065,000	7,157,200.0	Februari	26,247,000.00	28,295,750.00	13,325,000.00	14,050,750.00	1,176,000.00	1,100,000.00
4,703,830	6,468,000	6,719,060.0	Maret	29,055,000.00	30,218,775.00	15,600,000.00	16,958,325.00	1,260,000.00	1,237,500.00
5,019,160	7,095,000	7,168,120.0	April	30,225,000.00	31,191,900.00	15,600,000.00	17,185,387.50	1,290,000.00	1,226,500.00
5,099,490	7,095,000	7,312,780.0	Mei	31,265,000.00	33,138,250.00	17,095,000.00	18,634,800.00	1,338,000.00	1,265,000.00
5,283,830	7,359,000	7,578,350.0	Juni	29,900,000.00	31,972,250.00	15,795,000.00	17,543,000.00	1,260,000.00	1,386,000.00
5,173,690	6,930,000	7,419,980.0	Juli	26,390,000.00	29,653,500.00	14,105,000.00	15,820,500.00	1,152,000.00	1,272,000.00
5,015,100	6,336,000	7,185,960.0	Agustus	26,585,000.00	29,401,750.00	14,300,000.00	16,231,250.00	1,236,000.00	1,302,000.00
4,870,050	6,798,000	6,985,290.0	September	29,900,000.00	31,906,000.00	14,300,000.00	16,893,750.00	1,260,000.00	1,410,000.00
4,740,240	6,930,000	6,837,070.0	Oktober	31,200,000.00	32,629,500.00	15,600,000.00	17,604,000.00	1,326,000.00	1,540,500.00
5,014,820	7,293,000	7,194,620.0	November	30,225,000.00	32,521,500.00	16,900,000.00	18,981,000.00	1,188,000.00	1,417,000.00
5,249,790	7,260,000	7,539,850.0	Desember	27,755,000.00	31,252,500.00	16,575,000.00	17,833,500.00	1,224,000.00	1,462,500.00
5,250,000	7,110,000	7,265,980.0	Total	347,672,000.00	372,204,300.00	183,170,000.00	202,070,275.00	14,874,000.00	15,801,500.00
60,420,000	83,739,000	86,364,260.0	Sumber: Perusahaan Handuk Lumintu, 2007						

$$\begin{aligned} \text{Efisiensi} &= \frac{\text{Keuntungan}}{\text{Biaya Operasional}} \times 100\% \\ &= \frac{67,968,265.00}{304,236,035.00} \times 100\% \\ &= 22.34\% \end{aligned}$$

$$\begin{aligned} \text{Efektivitas} &= \frac{\text{Keuntungan Operasional Sesungguhnya}}{\text{Biaya Operasional Yang Dianggarkan}} \times 100\% \\ &= \frac{67,968,265.00}{281,783,000.00} \times 100\% \end{aligned}$$

= 24.12%





<b>Overhead Pabrik</b>		<b>Laba</b>	
<b>Anggaran</b>	<b>Realisasi</b>	<b>Anggaran</b>	<b>Realisasi</b>
7,065,000.00	7,157,200.00	6,721,000.00	7,348,912.50
6,468,000.00	6,719,060.00	5,278,000.00	6,425,940.00
7,095,000.00	7,168,120.00	5,100,000.00	4,854,830.00
7,095,000.00	7,312,780.00	6,240,000.00	5,467,232.50
7,359,000.00	7,578,350.00	5,473,000.00	5,660,100.00
6,930,000.00	7,419,980.00	5,915,000.00	5,623,270.00
6,336,000.00	7,185,960.00	4,797,000.00	5,375,040.00
6,798,000.00	6,985,290.00	4,251,000.00	4,883,210.00
6,930,000.00	6,837,070.00	7,410,000.00	6,765,180.00
7,293,000.00	7,194,620.00	6,981,000.00	6,290,380.00
7,260,000.00	7,539,850.00	4,877,000.00	4,583,650.00
7,110,000.00	7,265,980.00	2,846,000.00	4,690,520.00
83,739,000.00	86,364,260.00	65,889,000.00	67,968,265.00







**Laporan Anggaran dan Realisasi Produktivitas  
Perusahaan Handuk Lumintu  
Tahun 2005**

**Laporan Anggaran dan Realisasi Bahan Baku  
Perusahaan Handuk Lumintu  
Tahun 2005**

Bulan	Produksi (Unit)		Harga Satuan (Rp)		Jumlah Harga (Rp)		Bulan	Kuantitas (Kg)		Harga Satuan (Rp)		Harga
	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Januari	2,225	2,305	14,000	14,150	31,150,000	32,615,750	Januari	1,075	1,100.5	13,000	13,025	13,975,000
Februari	2,019	2,185	14,000	14,150	28,266,000	30,917,750	Februari	1,025	1,085.0	13,000	12,950	13,325,000
Maret	2,235	2,329	14,000	14,150	31,290,000	32,955,350	Maret	1,200	1,307.0	13,000	12,975	15,600,000
April	2,325	2,404	14,000	14,250	32,550,000	34,257,000	April	1,200	1,324.5	13,000	12,975	15,600,000
Mei	2,405	2,501	14,000	14,250	33,670,000	35,639,250	Mei	1,315	1,406.4	13,000	13,250	17,095,000
Juni	2,300	2,413	14,000	14,250	32,200,000	34,385,250	Juni	1,215	1,324.0	13,000	13,250	15,795,000
Juli	2,030	2,238	14,000	14,250	28,420,000	31,891,500	Juli	1,085	1,194.0	13,000	13,250	14,105,000
Agustus	2,045	2,219	14,000	14,500	28,630,000	32,175,500	Agustus	1,100	1,225.0	13,000	13,250	14,300,000
September	2,300	2,408	14,000	14,500	32,200,000	34,916,000	September	1,100	1,275.0	13,000	13,250	14,300,000
Oktober	2,400	2,417	14,000	14,500	33,600,000	35,046,500	Oktober	1,200	1,304.0	13,000	13,500	15,600,000
November	2,325	2,409	14,000	14,500	32,550,000	34,930,500	November	1,300	1,406.0	13,000	13,500	16,900,000
Desember	2,135	2,445	14,000	14,500	29,890,000	35,452,500	Desember	1,275	1,321.0	13,000	13,500	16,575,000
<b>Total</b>	<b>26,744</b>	<b>28,273</b>	<b>168,000</b>	<b>171,950</b>	<b>374,416,000</b>	<b>405,182,850</b>	<b>Total</b>	<b>14,090</b>	<b>15,272.4</b>	<b>156,000</b>	<b>158,675</b>	<b>183,170,000</b>

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



**Laporan Anggaran dan Realisasi Biaya Tenaga Kerja  
Perusahaan Handuk Lumintu  
Tahun 2005**

**Laporan Anggaran dan Realisasi Biaya Overhead  
Perusahaan Handuk Lumintu  
Tahun 2005**

3BB (Rp)	Bulan	Jam Kerja (jam)		Tarif (Rp)		BTK (Rp)		Bulan	BOP Tetap (Rp)		BOP Variabel (Rp)	
		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi
14,334,012.5	Januari	194	215.0	6,000	5,500	1,164,000	1,182,500.0	Januari	2,080,000	2,157,200.0	4,985,000	5,000,000
14,050,750.0	Februari	196	200.0	6,000	5,500	1,176,000	1,100,000.0	Februari	1,960,000	2,015,230.0	4,508,000	4,703,830
16,958,325.0	Maret	210	225.0	6,000	5,500	1,260,000	1,237,500.0	Maret	2,150,000	2,148,960.0	4,945,000	5,019,160
17,185,387.5	April	215	223.0	6,000	5,500	1,290,000	1,226,500.0	April	2,150,000	2,213,290.0	4,945,000	5,099,490
18,634,800.0	Mei	223	230.0	6,000	5,500	1,338,000	1,265,000.0	Mei	2,230,000	2,294,520.0	5,129,000	5,283,830
17,543,000.0	Juni	210	231.0	6,000	6,000	1,260,000	1,386,000.0	Juni	2,100,000	2,246,290.0	4,830,000	5,173,690
15,820,500.0	Juli	192	212.0	6,000	6,000	1,152,000	1,272,000.0	Juli	1,920,000	2,170,860.0	4,416,000	5,015,100
16,231,250.0	Agustus	206	217.0	6,000	6,000	1,236,000	1,302,000.0	Agustus	2,060,000	2,115,240.0	4,738,000	4,870,050
16,893,750.0	September	210	235.0	6,000	6,000	1,260,000	1,410,000.0	September	2,100,000	2,096,830.0	4,830,000	4,740,240
17,604,000.0	Oktober	221	237.0	6,000	6,500	1,326,000	1,540,500.0	Oktober	2,210,000	2,179,800.0	5,083,000	5,014,820
18,981,000.0	November	198	218.0	6,000	6,500	1,188,000	1,417,000.0	November	2,200,000	2,290,060.0	5,060,000	5,249,790
17,833,500.0	Desember	204	225.0	6,000	6,500	1,224,000	1,462,500.0	Desember	2,040,000	2,015,980.0	5,070,000	5,250,000
202,070,275.0	Total	2,479	2,668.0	72,000	71,000	14,874,000	15,801,500.0	Total	25,200,000	25,944,260.0	58,539,000	60,420,000

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



ad Pabrik

Laporan Anggaran dan Realisasi Laba  
Perusahaan Handuk Lumintu  
Tahun 2005

Total BOP (Rp)		Bulan	Produktivitas		Bahan Baku		Tenaga Kerja		Overhea
			Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Anggaran	Realisasi	Januari	31,150,000.00	32,615,750.00	13,975,000.00	14,334,012.50	1,164,000.00	1,182,500.00	7,065,000.00
7,065,000	7,157,200.0	Februari	28,266,000.00	30,917,750.00	13,325,000.00	14,050,750.00	1,176,000.00	1,100,000.00	6,468,000.00
6,468,000	6,719,060.0	Maret	31,290,000.00	32,955,350.00	15,600,000.00	16,958,325.00	1,260,000.00	1,237,500.00	7,095,000.00
7,095,000	7,168,120.0	April	32,550,000.00	34,257,000.00	15,600,000.00	17,185,387.50	1,290,000.00	1,226,500.00	7,095,000.00
7,095,000	7,312,780.0	Mei	33,670,000.00	35,639,250.00	17,095,000.00	18,634,800.00	1,338,000.00	1,265,000.00	7,359,000.00
7,359,000	7,578,350.0	Juni	32,200,000.00	34,385,250.00	15,795,000.00	17,543,000.00	1,260,000.00	1,386,000.00	6,930,000.00
6,930,000	7,419,980.0	Juli	28,420,000.00	31,891,500.00	14,105,000.00	15,820,500.00	1,152,000.00	1,272,000.00	6,336,000.00
6,336,000	7,185,960.0	Agustus	28,630,000.00	32,175,500.00	14,300,000.00	16,231,250.00	1,236,000.00	1,302,000.00	6,798,000.00
6,798,000	6,985,290.0	September	32,200,000.00	34,916,000.00	14,300,000.00	16,893,750.00	1,260,000.00	1,410,000.00	6,930,000.00
6,930,000	6,837,070.0	Oktober	33,600,000.00	35,046,500.00	15,600,000.00	17,604,000.00	1,326,000.00	1,540,500.00	7,293,000.00
7,293,000	7,194,620.0	November	32,550,000.00	34,930,500.00	16,900,000.00	18,981,000.00	1,188,000.00	1,417,000.00	7,260,000.00
7,260,000	7,539,850.0	Desember	29,890,000.00	35,452,500.00	16,575,000.00	17,833,500.00	1,224,000.00	1,462,500.00	7,110,000.00
7,110,000	7,265,980.0	Total	374,416,000.00	405,182,850.00	183,170,000.00	202,070,275.00	14,874,000.00	15,801,500.00	83,739,000.00
83,739,000	86,364,260.0	Sumber: Perusahaan Handuk Lumintu, 2007							

$$\begin{aligned} \text{Efisiensi} &= \frac{\text{Keuntungan}}{\text{Biaya Operasional}} \times 100\% \\ &= \frac{100,946,815.00}{304,236,035.00} \times 100\% \\ &= 33.18\% \end{aligned}$$

$$\begin{aligned} \text{Efektivitas} &= \frac{\text{Keuntungan Operasional Sesungguhnya}}{\text{Biaya Operasional yang Dianggarkan}} \times 100\% \\ &= \frac{100,946,815.00}{281,783,000.00} \times 100\% \end{aligned}$$

= 35.82%

d Pabrik	Laba		
	Realisasi	Anggaran	Realisasi
	7,157,200.00	8,946,000.00	9,942,037.50
	6,719,060.00	7,297,000.00	9,047,940.00
	7,168,120.00	7,335,000.00	7,591,405.00
	7,312,780.00	8,565,000.00	8,532,332.50
	7,578,350.00	7,878,000.00	8,161,100.00
	7,419,980.00	8,215,000.00	8,036,270.00
	7,185,960.00	6,827,000.00	7,613,040.00
	6,985,290.00	6,296,000.00	7,656,960.00
	6,837,070.00	9,710,000.00	9,775,180.00
	7,194,620.00	9,381,000.00	8,707,380.00
	7,539,850.00	7,202,000.00	6,992,650.00
	7,265,980.00	4,981,000.00	8,890,520.00
	86,364,260.00	92,633,000.00	100,946,815.00



## Lampiran 26. Hasil Uji Normalitas

### NPar Tests

#### One-Sample Kolmogorov-Smirnov Test

		Efisiensi	Efektivitas	Produktivitas
N		60	60	60
Normal Parameters <sup>a,b</sup>	Mean	21,6075	114,9045	25914130,7
	Std. Deviation	8,60193	45,86677	6085237,25
Most Extreme Differences	Absolute	,138	,128	,136
	Positive	,138	,128	,136
	Negative	-,088	-,084	-,111
Kolmogorov-Smirnov Z		1,067	,989	1,053
Asymp. Sig. (2-tailed)		,205	,282	,217

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 27. Hasil Uji Linieritas

### Oneway

#### ANOVA

				Sum of Squares	df	Mean Square	F	Sig.
Efisiensi	Between Groups	(Combined)		4365,603	59	73,993	.614	.885
		Linear Term	Contrast	2331,878	1	2331,878	.005	.946
			Deviation	2033,725	58	35,064	.643	.857
	Within Groups			,000	0	.		
Total				4365,603	59			
Efektivitas	Between Groups	(Combined)		124121,9	59	2103,760	,388	,547
		Linear Term	Contrast	69633,328	1	69633,328	,035	,755
			Deviation	54488,538	58	939,458	,679	,712
	Within Groups			,000	0	.		
Total				124121,9	59			

## Lampiran 28. Hasil Uji Regresi Linier

### Regression

#### Variables Entered/Removed<sup>a</sup>

Model	Variables Entered	Variables Removed	Method
1	Efektivitas, Efisiensi	.	Enter

a. All requested variables entered.

b. Dependent Variable: Produktivitas

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,764 <sup>a</sup>	,583	,569	3996096,36

a. Predictors: (Constant), Efektivitas, Efisiensi

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1274555825344518	2	637277912672259	39,908	,000 <sup>a</sup>
	Residual	910220807659204,0	57	15968786099284,3		
	Total	2184776633003723	59			

a. Predictors: (Constant), Efektivitas, Efisiensi

b. Dependent Variable: Produktivitas

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14670333	1405247		10,440	,000
	Efisiensi	1085360,1	620365,6	1,534	2,150	,039
	Efektivitas	301952,630	116344,4	2,276	2,595	,012

a. Dependent Variable: Produktivitas

**Laporan Anggaran dan Realisasi Produktivitas  
Perusahaan Handuk Lumintu  
Tahun 2002**

**Laporan Anggaran dan Realisasi Bahan Baku  
Perusahaan Handuk Lumintu  
Tahun 2002**

Bulan	Produksi (Unit)		Harga Satuan (Rp)		Jumlah Harga (Rp)		Bulan	Kuantitas (Kg)		Harga Satuan (Rp)		Harga I
	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran
Januari	1,985	2,035	10,000	10,035	19,850,000	20,421,225	Januari	1,005	1,025.0	10,000	10,035	10,050,000
Februari	2,003	2,105	10,000	10,020	20,030,000	21,092,100	Februari	975	1,000.0	10,000	10,020	9,750,000
Maret	1,980	2,030	10,000	10,000	19,800,000	20,300,000	Maret	1,010	1,035.0	10,000	10,000	10,100,000
April	1,790	1,985	10,000	10,000	17,900,000	19,850,000	April	995	1,021.0	10,000	10,000	9,950,000
Mei	2,150	2,210	10,000	10,000	21,500,000	22,100,000	Mei	975	1,029.0	10,000	10,000	9,750,000
Juni	1,680	1,879	10,000	9,980	16,800,000	18,752,420	Juni	960	990.0	10,000	9,980	9,600,000
Juli	1,860	1,990	10,000	9,955	18,600,000	19,810,450	Juli	1,010	1,019.0	10,000	9,955	10,100,000
Agustus	1,945	2,217	10,000	9,960	19,450,000	22,081,320	Agustus	1,025	1,045.0	10,000	9,960	10,250,000
September	1,890	1,987	10,000	9,985	18,900,000	19,840,195	September	1,035	1,095.0	10,000	9,985	10,350,000
Oktober	1,910	2,105	10,000	10,005	19,100,000	21,060,525	Oktober	990	1,008.0	10,000	10,005	9,900,000
November	1,900	1,970	10,000	10,015	19,000,000	19,729,550	November	1,000	1,094.0	10,000	10,015	10,000,000
Desember	2,100	2,219	10,000	10,020	21,000,000	22,234,380	Desember	1,100	1,209.0	10,000	10,020	11,000,000
Total	23,193	24,732	120,000	119,975	231,930,000	247,272,165	Total	12,080	12,570.0	120,000	119,975	120,800,000

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



**Laporan Anggaran dan Realisasi Biaya Tenaga Kerja  
Perusahaan Handuk Lumintu  
Tahun 2002**

**Laporan Anggaran dan Realisasi E  
Perusahaan Handuk  
Tahun 2002**

3BB (Rp)	Bulan	Jam Kerja (jam)		Tarif (Rp)		BTK (Rp)		Bulan	BOP Tetap (Rp)		BOP Vari
		Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi		Anggaran	Realisasi	Anggaran
10,285,875.0	Januari	200	215.5	4,500	4,000	900,000	862,000.0	Januari	2,080,000	2,157,200.0	3,875,000
10,020,000.0	Februari	186	197.7	4,500	4,000	837,000	790,800.0	Februari	1,960,000	2,015,230.0	4,005,000
10,350,000.0	Maret	205	207.0	4,500	4,000	922,500	828,000.0	Maret	2,150,000	2,148,960.0	4,520,000
10,210,000.0	April	198	220.1	4,500	4,000	891,000	880,400.0	April	2,150,000	2,213,290.0	4,320,000
10,290,000.0	Mei	219	229.3	4,500	4,000	985,500	917,200.0	Mei	2,230,000	2,294,520.0	4,125,000
9,880,200.0	Juni	205	217.5	4,500	4,500	922,500	978,750.0	Juni	2,100,000	2,246,290.0	3,980,000
10,144,145.0	Juli	186	195.0	4,500	4,500	837,000	877,500.0	Juli	1,920,000	2,170,860.0	3,875,000
10,408,200.0	Agustus	187	199.5	4,500	4,500	841,500	897,750.0	Agustus	2,060,000	2,115,240.0	4,125,000
10,933,575.0	September	207	207.8	4,500	4,500	931,500	935,100.0	September	2,100,000	2,096,830.0	4,265,000
10,085,040.0	Oktober	200	210.0	4,500	4,500	900,000	945,000.0	Oktober	2,210,000	2,179,800.0	4,984,000
10,956,410.0	November	195	225.0	4,500	4,500	877,500	1,012,500.0	November	2,200,000	2,290,060.0	4,985,000
12,114,180.0	Desember	201	220.3	4,500	4,500	904,500	991,350.0	Desember	2,040,000	2,015,980.0	3,875,000
125,677,625.0	Total	2,389	2,544.7	54,000	51,500	10,750,500	10,916,350.0	Total	25,200,000	25,944,260.0	50,934,000

Sumber: Perusahaan Handuk Lumintu, 2007

Sumber: Perusahaan Handuk Lumintu, 2007



Biaya Overhead Pabrik  
Lumintu

Laporan Anggaran dan Realisasi Laba  
Perusahaan Handuk Lumintu  
Tahun 2002

Bulan			Produktivitas		Bahan Baku		Tenaga Kerja	
Realisasi	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi	Anggaran	Realisasi
4,125,000	5,955,000	6,282,200.0	19,850,000.00	20,421,225.00	10,050,000.00	10,285,875.00	900,000.00	862,000.00
4,250,025	5,965,000	6,265,255.0	20,030,000.00	21,092,100.00	9,750,000.00	10,020,000.00	837,000.00	790,800.00
4,785,050	6,670,000	6,934,010.0	19,800,000.00	20,300,000.00	10,100,000.00	10,350,000.00	922,500.00	828,000.00
4,469,000	6,470,000	6,682,290.0	17,900,000.00	19,850,000.00	9,950,000.00	10,210,000.00	891,000.00	880,400.00
5,015,075	6,355,000	7,309,595.0	21,500,000.00	22,100,000.00	9,750,000.00	10,290,000.00	985,500.00	917,200.00
4,587,000	6,080,000	6,833,290.0	16,800,000.00	18,752,420.00	9,600,000.00	9,880,200.00	922,500.00	978,750.00
4,168,025	5,795,000	6,338,885.0	18,600,000.00	19,810,450.00	10,100,000.00	10,144,145.00	837,000.00	877,500.00
4,487,000	6,185,000	6,602,240.0	19,450,000.00	22,081,320.00	10,250,000.00	10,408,200.00	841,500.00	897,750.00
4,987,500	6,365,000	7,084,330.0	18,900,000.00	19,840,195.00	10,350,000.00	10,933,575.00	931,500.00	935,100.00
5,024,035	7,194,000	7,203,835.0	19,100,000.00	21,060,525.00	9,900,000.00	10,085,040.00	900,000.00	945,000.00
5,324,000	7,185,000	7,614,060.0	19,000,000.00	19,729,550.00	10,000,000.00	10,956,410.00	877,500.00	1,012,500.00
4,250,000	5,915,000	6,265,980.0	21,000,000.00	22,234,380.00	11,000,000.00	12,114,180.00	904,500.00	991,350.00
55,471,710	76,134,000	81,415,970.0	231,930,000.00	247,272,165.00	120,800,000.00	125,677,625.00	10,750,500.00	10,916,350.00

$$\begin{aligned} \text{Efisiensi} &= \frac{\text{Keuntungan}}{\text{Biaya Operasional}} \times 100\% \\ &= \frac{29,262,220.00}{218,009,945.00} \times 100\% \\ &= 13.42\% \end{aligned}$$

$$\begin{aligned} \text{Efektivitas} &= \frac{\text{Keuntungan Operasional Sesungguhnya}}{\text{Keuntungan Operasional Yang Dianggarkan}} \times 100\% \\ &= \frac{29,906,980.00}{207,684,500.00} \times 100\% \end{aligned}$$

= 14.40%

Overhead Pabrik		Laba	
Anggaran	Realisasi	Anggaran	Realisasi
5,955,000.00	6,282,200.00	2,945,000.00	2,991,150.00
5,965,000.00	6,265,255.00	3,478,000.00	4,016,045.00
6,670,000.00	6,934,010.00	2,107,500.00	2,187,990.00
6,470,000.00	6,682,290.00	589,000.00	2,077,310.00
6,355,000.00	7,309,595.00	4,409,500.00	3,583,205.00
6,080,000.00	6,833,290.00	197,500.00	1,060,180.00
5,795,000.00	6,338,885.00	1,868,000.00	2,449,920.00
6,185,000.00	6,602,240.00	2,173,500.00	4,173,130.00
6,365,000.00	7,084,330.00	1,253,500.00	887,190.00
7,194,000.00	7,203,835.00	1,106,000.00	2,826,650.00
7,185,000.00	7,614,060.00	937,500.00	146,580.00
5,915,000.00	6,265,980.00	3,180,500.00	2,862,870.00
76,134,000.00	81,415,970.00	24,245,500.00	29,262,220.00

