

BAB V

KESIMPULAN DAN SARAN

5.1 Kesimpulan

Berdasarkan penelitian dan analisis yang telah diuraikan maka dapat ditarik kesimpulan sebagai berikut:

1. PT. YKK Alumico Indonesia belum melakukan pelaporan biaya kualitas dan penganggaran biaya kualitas secara periodik. Komponen-komponen biaya kualitas seharusnya dilaporkan pada laporan biaya kualitas dan penganggaran biaya kualitas secara periodik, sedangkan PT.YKK Alumico Indonesia masih menggabungkan komponen-komponen biaya kualitas dalam laporan biaya produksi, laporan Laba/Rugi dan laporan biaya operasi.
2. Usaha analisa biaya kualitas dimulai dengan mengklasifikasikan biaya kualitas menurut departemenisasi yang terkait dan menurut jenis biaya kualitas yang terdiri dari biaya pencegahan, biaya penilaian, biaya kegagalan internal dan biaya kegagalan eksternal.
3. Jumlah biaya kualitas mengalami kenaikan setiap tahunnya yaitu pada tahun 2000 sebesar Rp. 5.369.584.997 , pada tahun 2001 sebesar Rp. 7.500.301.518 dan pada tahun 2002 sebesar Rp. 10.977.807.197;

peningkatan tersebut disebabkan oleh adanya kenaikan inflasi yang berpengaruh terhadap kenaikan beban biaya setiap tahunnya, adanya peningkatan gaji pegawai, pembelian dan perbaikan mesin. Sedangkan prosentase biaya kualitas terhadap biaya produksi setiap tahunnya sebesar 2,45% pada tahun 2000, 2,69% pada tahun 2001 dan 3,52% pada tahun 2002. Hal ini menunjukkan bahwa perusahaan sudah mempunyai program manajemen kualitas yang baik karena prosentase biaya kualitas < 2,5% dari penjualan yaitu sebesar 2,25%. Prosentase Biaya kualitas terhadap biaya tenaga kerja langsung setiap tahun adalah 30,66% pada tahun 2000, 38,26% pada tahun 2001 dan 50,43% pada tahun 2002. Tinggi rendahnya prosentase biaya kualitas tersebut dipengaruhi oleh tinggi rendahnya aktifitas tenaga kerja.

4. Biaya kualitas yang terdiri dari biaya pencegahan, biaya penilaian, biaya kegagalan internal dan biaya kegagalan eksternal mempunyai hubungan yang sangat erat. Dari hasil perhitungan diatas dapat dilihat bahwa biaya pengendalian yang cenderung meningkat mengakibatkan biaya kegagalan cenderung mengalami penurunan. Hal ini juga mempengaruhi prosentase penjualan dan rasio produktivitas.

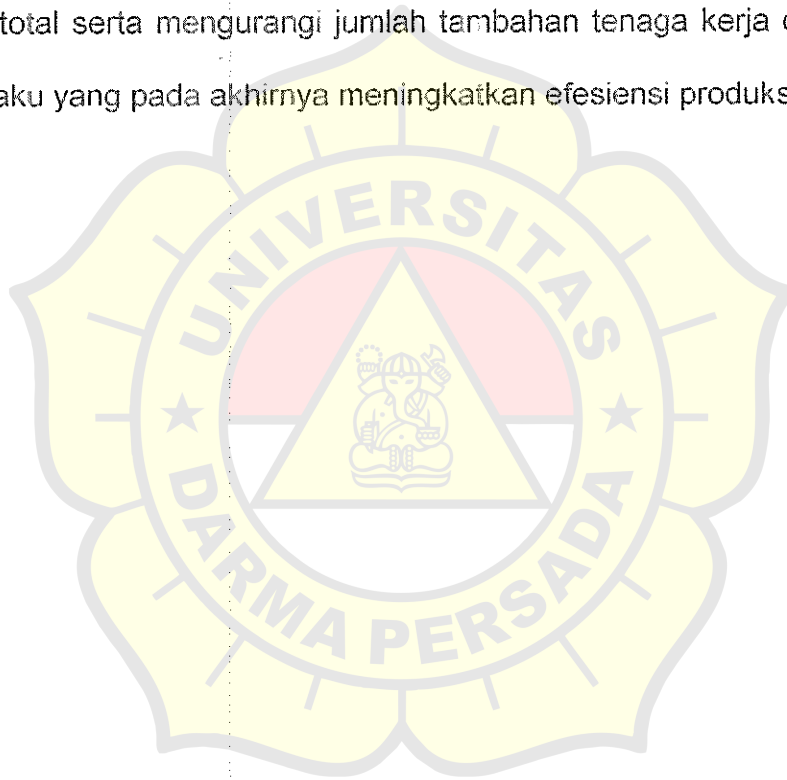
5. PT. YKK Alumico Indonesia telah melakukan pengendalian mutu yang baik terbukti dengan adanya keseimbangan antara biaya pengendalian dan kegagalan. Dan adanya peningkatan rasio produktivitas serta penjualan dan laba.

5.2 Saran

Berdasarkan hasil pengumpulan data dan analisa yang dilakukan dapat dikemukakan saran-saran sebagai berikut:

1. Melihat pentingnya penerapan pelaporan biaya kualitas sudah seharusnya konsep ini diterapkan pada PT.YKK Alumico Indonesia, karena PT.YKK Alumico belum menerapkan pelaporan biaya kualitas dan penganggaran biaya kualitas secara periodik. Penerapan biaya kualitas dapat dilakukan dengan:
 - a. Mengidentifikasi elemen-elemen yang termasuk biaya kualitas dari departemen yang terkait dengan biaya kualitas.
 - b. Bagian akuntansi dapat mengambil data dari dokumen-dokumen yang ada dan memodifikasi rekening-rekening dalam sistem akuntansi yang sudah ada untuk merumuskan elemen biaya kualitas sehingga biaya kualitas dapat dilaksanakan secara lebih spesifik.

2. Setelah biaya kualitas diterapkan, usaha-usaha aktif yang harus dilakukan perusahaan adalah melaksanakan proses pengawasan kualitas terhadap bahan bakudan proses produksi secara lebih intensif sehingga dapat didekteksi kesalahan proses sedini mungkin dan dapat menekan biaya kerusakan/produk cacat kearah nol. Dengan cara tersebut diharapkan akan dapat mengurangi biaya kualitas total serta mengurangi jumlah tambahan tenaga kerja dan bahan baku yang pada akhirnya meningkatkan efesiensi produksi



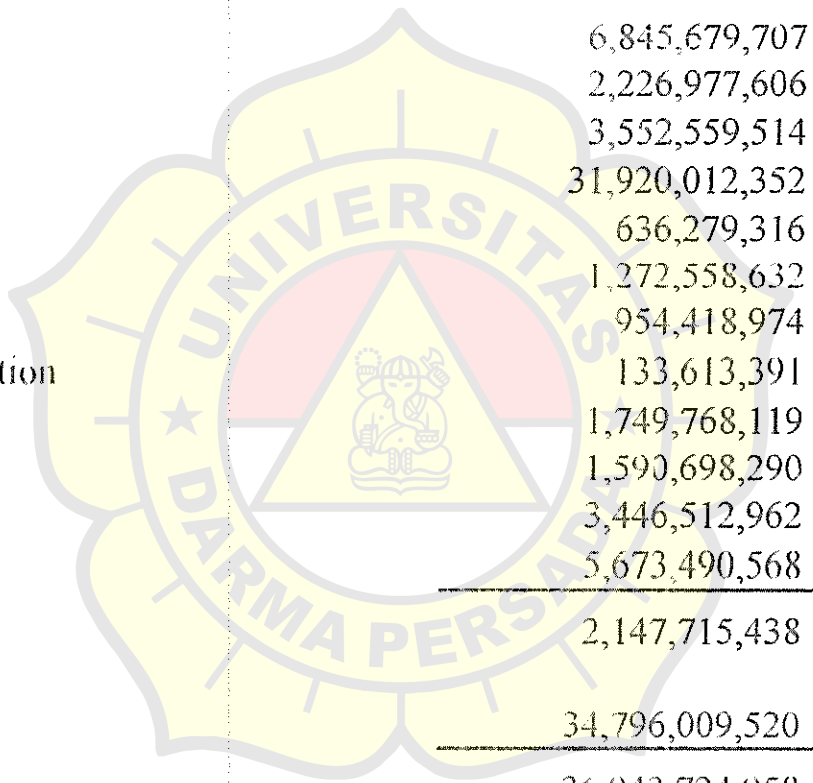
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No	Departemen/as	Biaya Penerimaan	Biaya Pengeluaran	Fungsi / Job Description	Biaya Kebutuhan Internal	Biaya Kebutuhan Eksternal
1	Technical Center & Product Development	menentukan standar produk dokumentasi produk menentukan desain produk melakukan pengembangan produk peninjauan standar produk	testing center standar produk analisa standar produk re-record standar baku produk			
2	Workshop & Utility (pemanangan mesin produksi utama)	maintenance mesin produksi maintenance fasilitas produksi perbaikan setting jaringan privatisasi tapas terhadap kesesakan mesin overhead tenaga				
3	Manufacturing Electrical & Maintenance (pemanangan mesin assembling / pembaikan)	maintenance mesin produksi maintenance tool equipment perbaikan setting program produksi repair terhadap kerusakan mesin overhead tenaga				
4	Safety & K. 3	training keselamatan kerja training keselamatan kerja penerapan safety equipment kontrol safety equipment inspeksi keselamatan kerja				
5	Quality Control Center	pengawasan proses produksi	pengawasan produk jadi produksi kontrol produk standar & tidak standar pemantauan hasil produksi			
6	Manufacturing Representative (MR)	Biading standar kerja setting standar produksi pemeliharaan standarisasi	program audit mutu standarisasi dan terintegrasi standar			
7	Quality Assurance	reporting pengawalan proses produksi	reporting hasil produksi report standarisasi dan produk di jual			
8	Customer Service	training instal ketrampilan operator standarisasi produk ketrampilan	kontrol proses produk secara umum cek list instal produk pada customer pemantauan standar an produk di customer			perubahan produk retur barang
9	Manufacturing Division	perbaikan mesin up sampel menyesuaikan mesin dengan standarisasi				
10	Marketing & Sales Division					

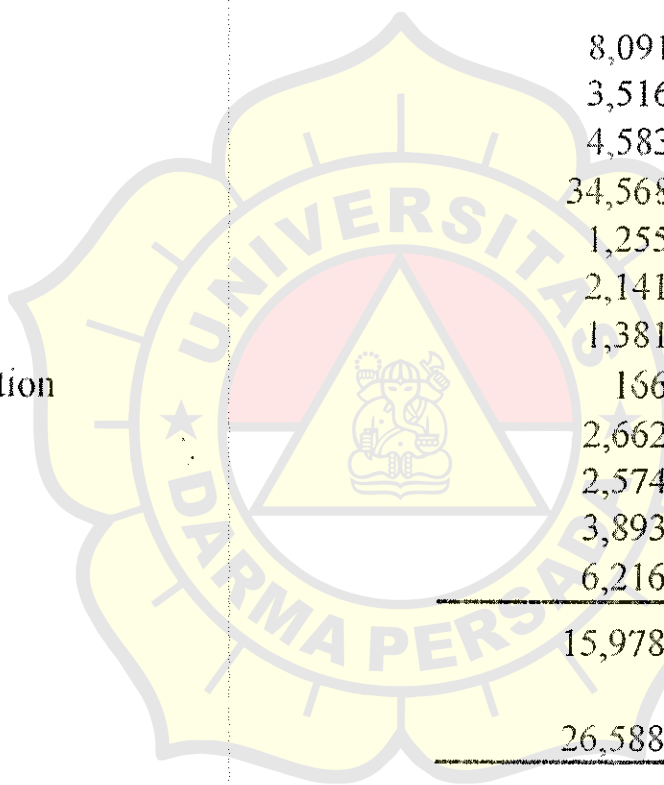
T. YKK Alumico Indonesia
Profit and Loss

	Ytd 2000 (Rp.)
Sales	277,728,688,948
COGS	<u>215,578,404,079</u>
Gross Margin	62,150,284,869
Operational Expense :	
Compensation	6,845,679,707
Traveling	2,226,977,606
Vehicle Charges	3,552,559,514
Facilities Charges	31,920,012,352
IT Charges	636,279,316
Printing & Stationery	1,272,558,632
Mail & Courier Service	954,418,974
Amortization / Depreciation	133,613,391
Repair Maintenance	1,749,768,119
Supplies Inventory	1,590,698,290
Insurance	3,446,512,962
Others	<u>5,673,490,568</u>
Net Margin	2,147,715,438
Net Income / Expense	<u>34,796,009,520</u>
Profit Before Tax	<u><u>36,943,724,958</u></u>



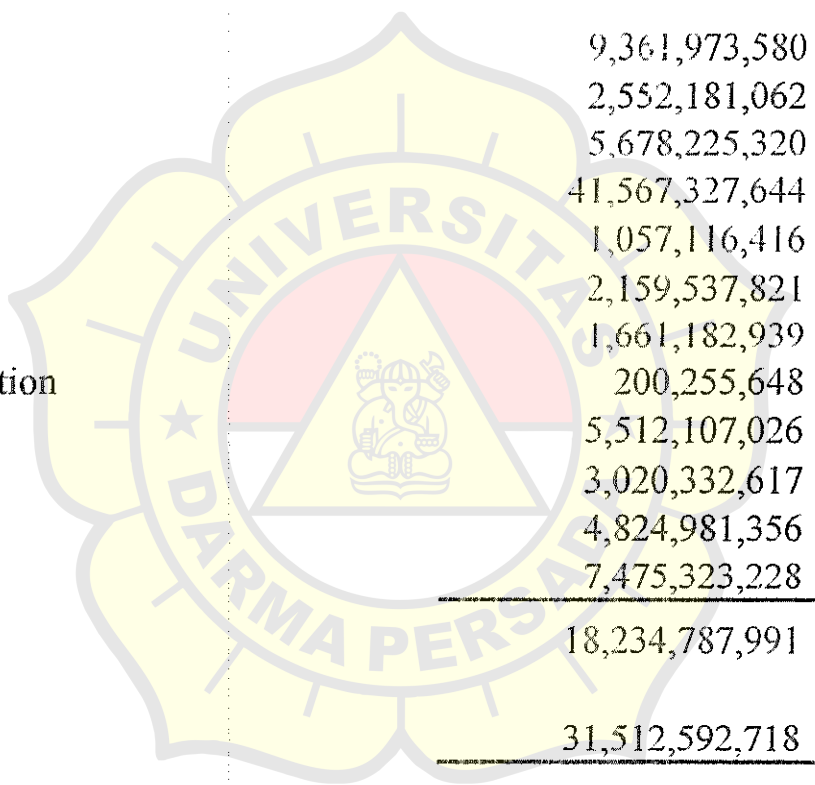
T. YKK Alumico Indonesia
Profit and Loss

	Ytd 2001 (Rp.)
Sales	367,219,155,429
COGS	<u>280,188,215,592</u>
Gross Margin	87,030,939,837
Operational Expense :	
Compensation	8,091,593,414
Traveling	3,516,490,632
Vehicle Charges	4,583,996,717
Facilities Charges	34,568,358,806
IT Charges	1,255,889,512
Printing & Stationery	2,141,291,617
Mail & Courier Service	1,381,478,463
Amortization / Depreciation	166,615,899
Repair Maintenance	2,662,485,765
Supplies Inventory	2,574,573,499
Insurance	3,893,257,486
Others	<u>6,216,653,082</u>
Net Margin	15,978,254,946
Others Income / Expense	<u>26,588,825,242</u>
Profit Before Tax	<u><u>42,567,080,188</u></u>



T. YKK Alumico Indonesia
Profit and Loss

	Ytd 2002 (Rp.)
Sales	414,880,854,012
COGS	<u>311,575,521,363</u>
Gross Margin	103,305,332,649
Operational Expense :	
Compensation	9,361,973,580
Traveling	2,552,181,062
Vehicle Charges	5,678,225,320
Facilities Charges	41,567,327,644
IT Charges	1,057,116,416
Printing & Stationery	2,159,537,821
Mail & Courier Service	1,661,182,939
Amortization / Depreciation	200,255,648
Repair Maintenance	5,512,107,026
Supplies Inventory	3,020,332,617
Insurance	4,824,981,356
Others	<u>7,475,323,228</u>
Net Margin	18,234,787,991
Net Income / Expense	<u>31,512,592,718</u>
Profit Before Tax	<u><u>49,747,380,709</u></u>



T. YKK Alumico Indonesia
Cost of Goods Sold

	Ytd 2000 (Rp.)
Beginning of WIP	5,405,412,904
Aluminium Ingot	52,031,281,960
Magnesium	28,215,444,546
Titanium Boron	8,061,555,585
Chemical Supplies	29,848,831,626
Art & Accessories	12,118,678,330
Others	1,448,972,409
	<u>131,724,764,455</u>
Total Material	137,130,177,359
Labor Cost	17,514,320,293
Factory OH	69,363,776,551
IP	224,008,274,203
Ending of WIP	(4,826,261,521)
Cost Of Production	<u>219,182,012,682</u>
Beginning of Goods Sold	6,821,116,283
Total of Goods Sold	<u>226,003,128,965</u>
Ending of Goods Sold	<u>(10,424,724,886)</u>
CGS	<u><u>215,578,404,079</u></u>

T. YKK Alumico Indonesia

Cost of Goods Sold

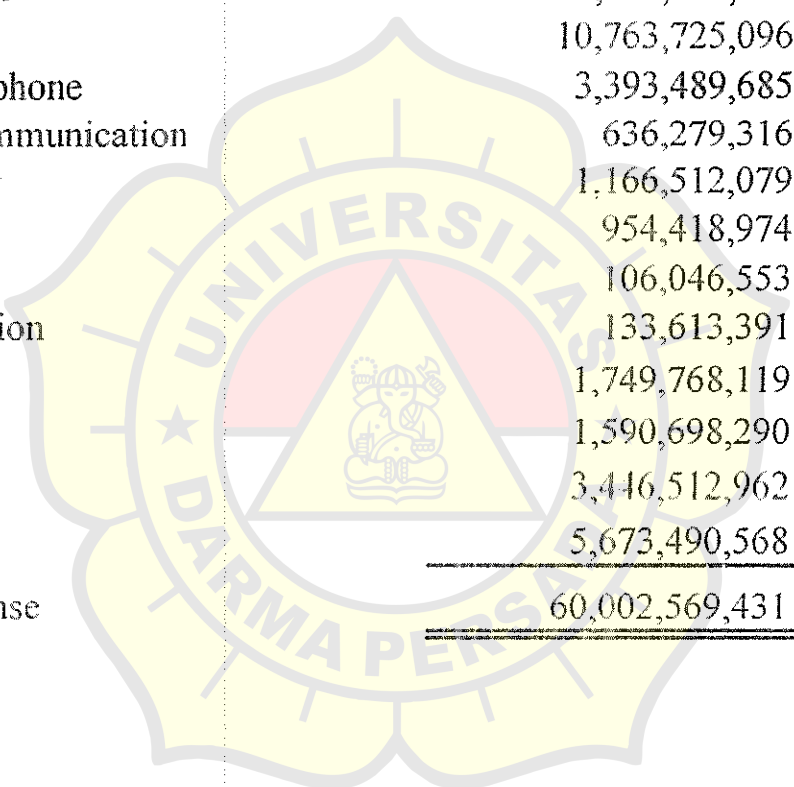
	Ytd 2001 (Rp.)
Beginning of WIP	4,826,261,521
Aluminium Ingot	57,834,068,052
Magnesium	31,024,689,567
Titanium Boron	9,779,521,711
Chemical Supplies	47,548,709,010
Tools & Accessories	18,901,454,894
Others	3,524,000,065
	<u>168,612,443,299</u>
Total Material	173,438,704,820
Labor Cost	19,605,726,586
Factory OH	89,387,489,279
IP	<u>282,431,920,686</u>
Ending of WIP	(3,937,484,994)
Cost Of Production	<u>278,494,435,692</u>
Beginning of Goods Sold	10,424,724,886
Total of Goods Sold	288,919,160,578
Ending of Goods Sold	<u>(8,730,944,986)</u>
COGS	<u><u>280,188,215,592</u></u>

T. YKK Alumico Indonesia
Cost of Goods Sold

	Ytd 2002 (Rp.)
Beginning of WIP	3,937,484,994
Aluminium Ingot	69,140,561,535
Magnesium	37,602,761,536
Titanium Boron	9,340,040,769
Chemical Supplies	51,754,338,459
Part & Accessories	26,807,129,998
Others	7,520,552,307
	<u>202,165,384,604</u>
Raw Material	206,102,869,598
Labor Cost	21,769,814,100
Factory OH	89,774,222,547
IP	317,646,906,246
Ending of WIP	(6,200,976,026)
Cost Of Production	<u>311,445,930,219</u>
Beginning of Goods Sold	8,730,944,986
Cost of Goods Sold	320,176,875,205
Ending of Goods Sold	(8,601,353,843)
GS	<u><u>311,575,521,363</u></u>

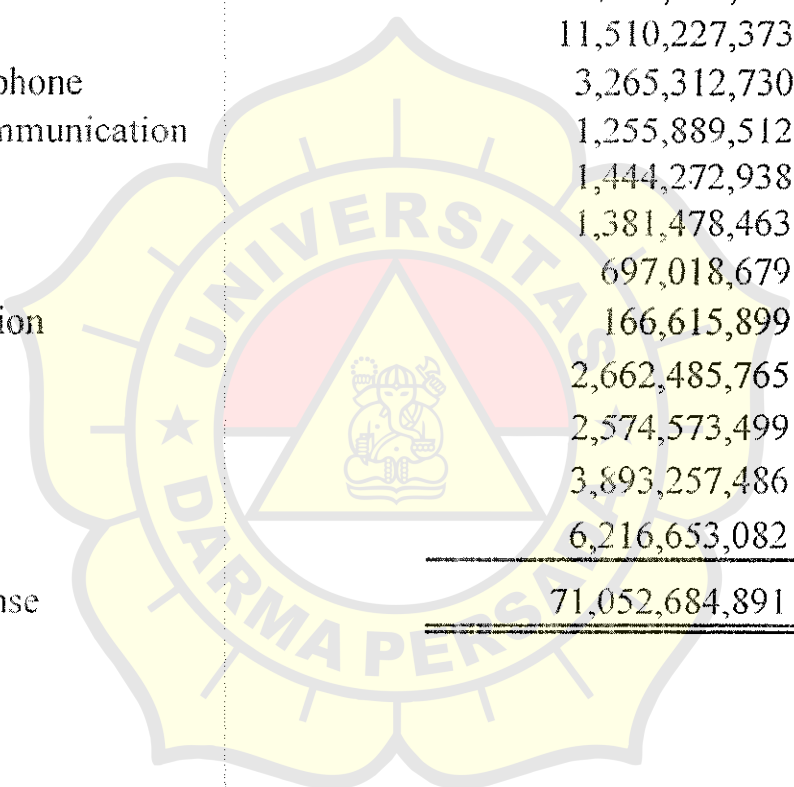
F. YKK Alumico Indonesia
Operational Expense

	Ytd 2000 (Rp.)
Compensation	6,845,679,707
Travelling	2,226,977,606
Gasoline / Toll / Parking	1,113,488,803
Vehicle Charges	2,439,070,711
Facilities Charges - Electricity	11,824,190,622
Facilities Charges - Water	5,938,606,949
Facilities Charges - Gas	10,763,725,096
Facilities Charges - Telephone	3,393,489,685
IT Charges - Satelite Communication	636,279,316
Printing & Stationery	1,166,512,079
Mail & Courier Service	954,418,974
Newspaper & Magazine	106,046,553
Amortization / Depreciation	133,613,391
Repair & Maintenance	1,749,768,119
Supplies Inventory	1,590,698,290
Insurance	3,446,512,962
Others	5,673,490,568
Total Operational Expense	<u>60,002,569,431</u>



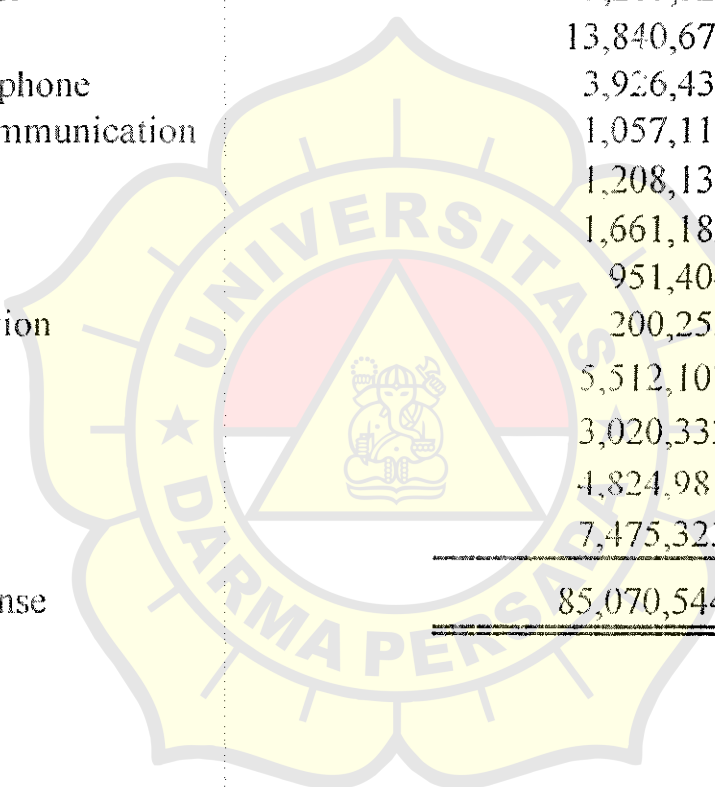
**F. YKK Alumico Indonesia
Operational Expense**

	Ytd 2001 (Rp.)
Compensation	8,091,593,414
Travelling	3,516,490,632
Gasoline / Toll / Parking	2,009,423,219
Vehicle Charges	2,574,573,499
Facilities Charges - Electricity	12,069,098,206
Facilities Charges - Water	7,723,720,496
Facilities Charges - Gas	11,510,227,373
Facilities Charges - Telephone	3,265,312,730
IT Charges - Satellite Communication	1,255,889,512
Printing & Stationery	1,444,272,938
Mail & Courier Service	1,381,478,463
Newspaper & Magazine	697,018,679
Amortization / Depreciation	166,615,899
Repair & Maintenance	2,662,485,765
Supplies Inventory	2,574,573,499
Insurance	3,893,257,486
Others	6,216,653,082
Total Operational Expense	71,052,684,891



**T. YKK Alumico Indonesia
Operational Expense**

	Ytd 2002 (Rp.)
Compensation	9,361,973,580
Travelling	2,552,181,062
Gasoline / Toll / Parking	2,129,334,495
Vehicle Charges	3,548,890,825
Facilities Charges - Electricity	14,512,698,226
Facilities Charges - Water	9,287,522,798
Facilities Charges - Gas	13,840,674,218
Facilities Charges - Telephone	3,926,432,402
IT Charges - Satelite Communication	1,057,116,416
Printing & Stationery	1,208,133,047
Mail & Courier Service	1,661,182,939
Newspaper & Magazine	951,404,774
Amortization / Depreciation	200,255,648
Repair & Maintenance	5,512,107,026
Supplies Inventory	3,020,332,617
Insurance	4,824,981,356
Others	7,475,323,228
Total Operational Expense	85,070,544,658



YKK ALUMICO INDONESIA, PT.
DOMESTIC SALES 2000
Sales Amount

No.	Description	Jan				Jan ~ Dec				%
		US\$ (A)	Convert to Rp (B)	Rp (C)	Rp (D = B + C)	US\$ (A)	Convert to Rp (B)	Rp (C)	Rp (D = B + C)	
1	Aluminium Ingot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Aluminium Billet	0.00	0.00	0.00	0.00	802,726,033.10	0.00	0.00	802,726,033.10	0.84
3	Aim Profile Industries	390,668.64	3,674,113,310.50	534,083,621.00	4,208,196,931.50	5,095,644.32	49,647,699,851.90	7,729,415,975.20	57,377,116,867.10	59.93
	MF	144,678.21	1,362,504,928.60	177,636,709.00	1,540,141,637.60	1,909,674.59	17,059,443,679.25	3,505,745,691.00	20,565,189,370.25	21.48
	Clf	247,128.03	2,322,221,343.80	357,240,867.00	2,679,462,210.80	3,992,451.86	31,799,918,316.50	4,481,666,747.00	36,281,584,063.50	37.89
	Painting	2,667.95	25,728,613.00	0.00	25,728,613.00	193,922.81	1,632,947,242.70	0.00	1,632,947,242.70	1.71
	Price Correction	(7.93)	(54,003.30)	(793,955.00)	(847,958.30)	(5,769.08)	(52,716,048.10)	(793,955.00)	(53,510,003.10)	(0.06)
	Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Royalty	(3,807.72)	(36,287,571.60)	0.00	(36,287,571.60)	(94,635.88)	(791,893,328.45)	(257,201,507.80)	(1,049,094,816.25)	(1.10)
4	Aim Profile Agent	0.00	0.00	1,193,326,063.00	1,193,326,063.00	0.00	0.00	23,299,229,369.00	23,299,229,369.00	24.33
	Sf	0.00	0.00	177,164,829.00	177,164,829.00	0.00	0.00	2,099,707,056.00	2,099,707,056.00	2.19
	Clf	0.00	0.00	1,055,358,838.00	1,055,358,838.00	0.00	0.00	21,219,299,655.00	21,219,299,655.00	22.16
	Painting	0.00	0.00	0.00	0.00	0.00	0.00	27,439,228.00	27,439,228.00	0.03
	Price Correction	0.00	0.00	(39,197,604.00)	(39,197,604.00)	0.00	0.00	(47,216,570.00)	(47,216,570.00)	(0.05)
	Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Royalty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Project	50,391.69	471,111,845.80	88,849,418.00	559,961,263.80	706,059.98	5,678,827,511.80	2,175,559,945.99	7,854,388,357.79	8.20
	Finished Goods	50,391.69	471,111,845.80	88,849,418.00	559,961,263.80	350,553.02	3,056,181,671.20	1,520,474,198.08	4,576,655,869.28	4.78
	Project Install	0.00	0.00	0.00	0.00	355,406.96	2,622,645,840.60	655,084,647.91	3,277,730,488.51	3.42
6	Residential	1,553.04	14,660,697.60	258,161,383.09	272,822,080.69	1,553.04	14,660,697.60	4,957,501,245.72	4,972,161,943.32	5.19
	Finished Goods	0.00	0.00	246,457,183.09	246,457,183.09	0.00	0.00	4,483,982,048.72	4,483,982,048.72	4.68
	Resident Install	1,553.04	14,660,697.60	117,042.00	26,364,897.60	1,553.04	14,660,697.60	473,519,197	488,179,894.60	0.51
7	Other Product	(403.87)	(3,766,360.76)	1,555,400.00	(2,210,960.76)	26,645.79	223,482,915.64	167,460,843.75	390,943,759.39	0.41
	Domestic Sales (Net) (1+2+3+4+5+6+7)	442,199.40	4,156,119,493.14	2,075,975,885.09	6,232,095,378.23	6,795,019.70	56,367,397,040.04	38,329,166,279.56	94,696,563,319.70	98.90
	Domestic Sales (Gross) Exclude Revenues & Com	446,007.12	4,192,407,064.74	2,075,975,885.09	6,268,382,949.83	6,889,655.58	57,159,290,348.49	38,586,367,787.46	95,745,668,135.95	100.00

YKK ALUMINICO INDONESIA, PT.
DOMESTIC SALES 2001
Sales Amount

No.	Description	Jan				Jan ~ Dec				%
		US\$ (A)	Convert to Rp (B)	Rp (C)	Rp (D = B + C)	US\$ (A)	Convert to Rp (B)	Rp (C)	Rp (D = B + C)	
1	Aluminium Ingot	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Aluminium Billet	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Alm Profile Industries	312,289.64	3,204,819,966.26	517,849,397.00	3,722,669,393.26	5,946,163.41	59,403,088,883.26	7,776,713,162.00	57,179,772,051.26	55.97
	MF	95,490.22	987,377,499.98	81,318,576.00	1,069,696,075.98	1,931,931.74	19,646,186,524.68	2,293,232,251.00	21,939,418,775.88	18.28
	Clr	225,236.74	2,326,917,318.68	435,500,531.00	2,762,417,849.58	3,924,987.88	39,584,484,614.50	5,745,210,455.00	45,640,695,070.50	38.02
	Painting	7,348.31	70,023,266.50	6,600,483.00	82,929,743.50	79,273.78	816,605,027.07	61,523,590.00	878,129,617.07	0.73
	Price Correction	0.00	0.00	0.00	0.00	(8,630.89)	(91,086,316.10)	0.00	(91,086,316.10)	(0.08)
	Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Royalty	(17,785.63)	(185,504,120.90)	(5,570,190.00)	(191,074,310.90)	(81,399.10)	(863,131,957.09)	(324,253,129.00)	(1,187,385,096.09)	(0.99)
4	Alm Profile Agent	0.00	0.00	1,533,768,732.00	1,533,768,732.00	0.00	0.00	32,535,437,611.00	32,535,437,611.00	27.11
	MF	0.00	0.00	165,691,707.00	185,691,707.00	0.00	0.00	3,326,483,980.00	3,326,483,980.00	2.77
	Clr	0.00	0.00	1,348,075,025.00	1,348,075,025.00	0.00	0.00	29,210,105,102.00	29,210,105,102.00	24.34
	Painting	0.00	0.00	0.00	0.00	0.00	0.00	12,616,049.00	12,616,049.00	0.01
	Price Correction	0.00	0.00	(798,862.00)	(798,862.00)	0.00	0.00	(13,767,120.00)	(13,767,120.00)	(0.01)
	Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Royalty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Project	876.61	9,068,503.50	0.00	9,068,503.50	534,728.03	5,509,898,769.63	1,632,987,153.00	7,142,885,922.63	5.95
	Finished Goods	876.61	9,068,503.50	0.00	9,068,503.50	533,874.38	5,501,095,880.13	1,628,987,153.00	7,130,083,033.13	5.94
	Project Install	0.00	0.00	0.00	0.00	853.65	8,802,889.50	4,000,000.00	12,802,889.50	0.01
6	Residentil	8,134.68	84,804,039.00	313,084,455.00	397,888,504.00	30,052.79	309,529,178.75	11,320,419,600.37	11,629,943,779.12	9.69
	Finished Goods (Agent)	0.00	0.00	195,779,074.00	195,779,074.00	0.00	0.00	3,760,831,339.37	3,760,831,339.37	3.13
	Finished Goods (Developer)	8,134.68	84,804,039.00	117,305,381.00	202,109,460.00	30,052.79	309,529,178.75	7,569,588,261.00	7,869,117,439.75	6.53
	Resident Install	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Push Plate	0.00	0.00	6,750,000.00	6,750,000.00	0.00	0.00	181,963,080.00	181,963,080.00	0.15
8	Other Product	1,023.40	10,561,438.00	91,093.00	10,652,488.00	10,401.07	101,870,301.20	72,693,206.00	174,563,506.20	0.15
	Domestic Sales (Net) (1+2+3+4+5+6+7)	322,324.33	3,309,253,996.76	2,371,543,594.00	5,680,797,590.76	6,421,345.30	65,324,357,132.84	53,520,203,817.37	118,844,560,950.21	99.01
	Domestic Sales (Gross) Exclude Royalties & Com	340,109.96	3,494,753,117.66	2,377,113,784.00	5,871,871,901.66	6,502,744.40	65,187,489,059.93	53,844,456,946.37	120,031,946,046.30	100.00

YKK ALUMICO INDONESIA, PT.
DOMESTIC SALES 2002
Sales Amount

No.	Description	Jan		Jan ~ Dec		Rp (D=B+C)	Rp (D=B+C)	%
		US\$ (A)	Convert to Rp (B)	US\$ (A)	Convert to Rp (B)			
1	Aluminium Ingot	0.00	0.00	27,602.76	250,874,340.00	0.00	250,874,340.00	0.21
2	Aluminium Billet	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Alm Profile Industries	315,200.98	2,979,988,880.36	4,911,090.88	45,618,837,632.12	10,833,240,999.00	56,452,078,631.12	46.73
	MF	41,886.32	371,030,875.94	1,283,720.54	11,934,309,995.35	5,060,869,524.00	16,995,179,520.35	14.07
	Clr	273,135.02	2,607,997,947.61	3,534,124.01	32,816,351,362.67	5,675,653,586.00	38,492,014,948.67	31.86
	Painting	2,094.30	18,392,693.85	104,086.28	965,475,748.63	96,823,281.00	1,052,299,029.63	0.86
	Price Correction	(1,914.66)	(16,532,537.04)	(10,839.95)	(97,299,475.54)	(115,392.00)	(97,414,867.54)	(0.08)
	Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Royalty	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Alm Profile Agent	0.00	0.00	1,651.24	17,090,334.00	46,318,826,836.09	46,335,917,170.09	38.36
	ME	0.00	0.00	0.00	0.00	3,536,980,656.00	3,536,980,656.00	2.93
	Clr	0.00	0.00	0.00	0.00	42,770,642,584.00	42,770,642,584.00	35.40
	Painting	0.00	0.00	1,651.24	17,090,334.00	54,168,524.00	71,258,858.00	0.06
	Price Correction	0.00	0.00	0.00	0.00	(42,964,927.91)	(42,964,927.91)	(0.04)
	Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Royalty	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	Project	38,110.84	338,805,567.60	315,874.78	2,874,651,010.12	603,546,283.82	3,478,197,293.94	2.88
	Finished Goods	38,110.84	338,805,567.60	315,874.78	2,874,651,010.12	603,546,283.82	3,478,197,293.94	2.88
	Project Install	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6	Residentfill	0.00	0.00	1,817.85	18,814,747.50	13,560,256,015.99	13,579,110,763.49	11.24
	Finished Goods (Agent)	0.00	0.00	0.00	0.00	4,499,057,635.99	4,499,057,635.99	3.72
	Finished Goods (Developer)	0.00	0.00	1,817.85	18,814,747.50	9,061,228,380.00	9,060,043,127.50	7.52
	Resident Install	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Push Plate	0.00	0.00	0.00	0.00	207,348,802.00	207,348,802.00	0.17
8	Other Product	1,669.30	14,742,668.30	51,486.66	471,133,050.32	30,674,100.00	501,807,150.32	0.42
	Domestic Sales (Net) (1+2-3+4+5+6+7)	354,581.12	3,333,557,016.26	5,309,524.17	49,251,411,144.05	71,553,933,034.90	120,805,334,148.56	100.00
	Domestic Sales (Gross) Exclude Royalties & Com	340,109.95	3,494,758,117.66	5,309,524.17	49,251,401,114.05	71,553,933,034.90	120,805,334,148.56	100.00

**F. YKK Alumico Indonesia
Sales Amount**

Ytd 2000
(Rp.)

DOMESTIC SALES

1 Aluminium Ingot	0
2 Aluminium Billet	802,726,033
3 Aluminium Profile Industries	57,377,115,857
MF	20,565,189,370
Clr	36,281,584,063
Painting	1,632,947,243
Price Adjustment	(53,510,003)
Royalty	(1,049,094,816)
4 Aluminium Profile Industries	23,299,229,369
MF	2,099,707,056
Clr	21,219,299,655
Painting	27,439,228
Price Adjustment	(47,216,570)
5 Project	7,854,386,358
Finished Goods	4,576,655,869
Project Install	3,277,730,489
6 Residential	4,972,161,943
Finished Goods (Agent)	4,483,982,049
Finished Goods (Developer)	488,179,894
7 Push Plate	0
8 Others	390,943,759
Total Domestic Sales	<u>94,696,563,319</u>

EXPORT SALES

1 Jepang	95,359,737,453
2 Singapore	46,124,095,659
3 Amerika	13,544,377,297
4 Brasil	9,700,702,658
5 Others	18,303,212,563
Total Export Sales	<u>183,032,125,629</u>
GRAND TOTAL	<u><u>277,728,688,948</u></u>

**F. YKK Alumico Indonesia
Sales Amount**

Ytd 2001
(Rp.)

DOMESTIC SALES

1 Aluminium Ingot	0
2 Aluminium Billet	0
3 Aluminium Profile Industries	67,179,772,051
MF	21,939,418,776
Clr	45,640,695,070
Painting	878,129,617
Price Adjustment	(91,086,316)
Royalty	(1,187,385,096)
4 Aluminium Profile Industries	32,535,437,611
MF	3,326,483,580
Clr	29,210,105,102
Painting	12,616,049
Price Adjustment	(13,767,120)
5 Project	7,142,885,923
Finished Goods	7,130,083,033
Project Install	12,802,890
6 Residential	11,629,948,779
Finished Goods (Agent)	3,760,831,339
Finished Goods (Developer)	7,869,117,440
7 Push Plate	181,953,080
8 Others	174,563,506
Total Domestic Sales	<u>118,844,560,950</u>

EXPORT SALES

1 Jepang	145,150,113,013
2 Singapore	49,997,805,869
3 Amerika	21,360,215,125
4 Brasil	14,976,988,047
5 Others	16,889,472,425
Total Export Sales	<u>248,374,594,479</u>
GRAND TOTAL	<u><u>367,219,155,429</u></u>

F. YKK Alumico Indonesia
Sales Amount

Ytd 2002
(Rp.)

DOMESTIC SALES

1 Aluminium Ingot	250,874,340
2 Aluminium Billet	0
3 Aluminium Profile Industries	56,452,078,631
MF	16,995,179,520
Clr	38,492,014,919
Painting	1,062,299,029
Price Adjustment	(97,414,867)
Royalty	0
4 Aluminium Profile Industries	46,335,917,170
MF	3,536,980,656
Clr	42,770,642,584
Painting	71,258,858
Price Adjustment	(42,964,928)
5 Project	3,478,197,294
Finished Goods	3,478,197,294
Project Install	0
6 Residential	13,579,110,764
Finished Goods (Agent)	4,499,067,636
Finished Goods (Developer)	9,080,043,128
7 Push Plate	207,348,800
8 Others	501,807,150
Total Domestic Sales	<u>120,805,334,149</u>

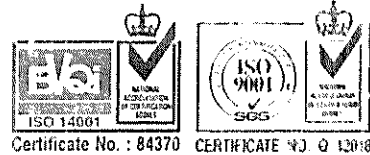
EXPORT SALES

1 Jepang	161,153,384,885
2 Singapore	88,810,806,999
3 Amerika	19,703,059,831
4 Brasil	14,997,851,513
5 Others	9,410,416,636
Total Export Sales	<u>294,075,519,863</u>
GRAND TOTAL	<u><u>414,880,854,012</u></u>



P.T. YKK ALUMICO INDONESIA

Integrated Aluminium Manufacturer



Certificate No. : 84370 CERTIFICATE NO. Q 12018

OFFICE / FACTORY :

PT. YKK ALUMICO INDONESIA

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PURWOREJO, BANTEN, INDONESIA.

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FACTORY : PHONE : (021) 591-7910 FAX : (021) 591-7913

SURABAYA BRANCH :

(SHOW ROOM) JL. AMBENGAN NO. 1

SURABAYA (60272),

JAWA TIMUR, INDONESIA

PHONE : (031) 532-6905 (HUNTING)

FAX : (031) 547-3832

SURAT KETERANGAN

Dengan ini menerangkan bahwa Mahasiswa Universitas "DARMA PERSADA" Jakarta yang namanya tersebut dibawah ini telah melaksanakan Penelitian di Perusahaan kami dalam rangka *Persiapan Penyusunan Skripsi*.

Nama : TRIANA
N I M : 99440025
Semester : VIII
Fakultas / Jurusan : Ekonomi / Akuntansi
Alamat : Jl. Malaka III/VI No. 157 Rt 001 Rw 006
P. Klender ~ Jakarta Timur


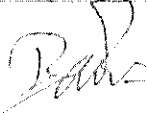

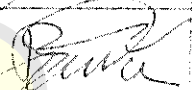


Demikian agar yang berkepentingan menjadi maklum.

Tangerang, 08 July 2003

Drs. ADI GURITNO
Finance & Acc Manager

LEMBAR KEGIATAN DAN PENYUNJIAN SKRIPSI

Nama Mhs : TRAMA
NIM : 90440025
Pembimbing : DENNY IRWARNA SE, AKT

KONSULTASI KE	TANGGAL KONSULTASI	MATERI YANG DIBAHAS	PARAF PEMBIMBING
I	7/ 13-2003	BAB I ACC	
II	28/ 13-2003	BAB II kordis bab II, lebih rinci di sub-sub bab II	
III	4/ 14-2003	BAB II ACC	
IV	23/ 14-2003	kordis bab III Penjelasan how sama dgn st organisasi	
V	20/ 15-2003	ACC Bab III	
VI	10/ 17-2003	ACC Bab IV	
VII			
VIII			
IX			
X			

Tanggal mulai bimbingan : 7 MAR 2003
Tanggal selesai bimbingan :

catatan :
Tanggal mula bimbingan dicantumkan sejak dikeluarkannya surat ini.