

Lampiran 1

Tabel Perhitungan Biaya Pelanggan

Pelanggan 1

Aktivitas	Tarif	Pemicu A	Pemicu B	Total A	Total B
Penjualan				Rp 37.500.000	Rp 19.800.000
Menerima Pesanan	Rp615.667	7	2	Rp 4.309.672	Rp 1.231.335
Desain	Rp1.052.813	1	1	Rp 1.052.813	Rp 1.052.813
Creasing	Rp543.723	7	2	Rp 3.806.064	Rp 1.087.447
Printing	Rp666.770	7	2	Rp 4.667.390	Rp 1.333.540
Stitching	Rp1.501	2500	600	Rp 3.751.863	Rp 900.447
Pengiriman	Rp1.542.053	7	2	Rp 10.794.372	Rp 3.084.106
Bahan Baku A	Rp7.420	2500		Rp 18.550.000	
Bahan Baku B	Rp21.300		600		Rp 12.780.000
Total Biaya				Rp 46.932.174	Rp 21.469.688
HPP Per unit		2500	600	Rp 18.773	Rp 35.783
Labu (Rugi)				Rp (9.432.174)	Rp (1.669.688)

Pelanggan 2

Aktivitas	Tarif	Pemicu A	Total A
Penjualan			Rp 221.520.000
Menerima Pesanan	Rp 615.667	10	Rp 6.156.675
Desain	Rp 1.052.813	1	Rp 1.052.813
Creasing	Rp 543.723	10	Rp 5.437.234
Printing	Rp 666.770	10	Rp 6.667.700
Stitching	Rp 1.501	8520	Rp 12.786.350
Pengiriman	Rp 1.542.053	10	Rp 15.420.531
Bahan Baku A	Rp 16.700	8520	Rp 142.284.000
Total Biaya			Rp 189.805.302
HPP Per unit		8520	Rp 22.278
Laba (Rugi)			Rp 31.714.698

Pelanggan 3

Aktivitas	Tarif	Pemicu A	Total A
Penjualan			Rp 282.125.000
Menerima Pesanan	Rp 615.667	14	Rp 8.619.345
Desain	Rp 1.052.813	3	Rp 3.158.439
Creasing	Rp 543.723	14	Rp 7.612.127
Printing	Rp 666.770	14	Rp 9.334.780
Stitching	Rp 1.501	15250	Rp 22.886.366
Pengiriman	Rp 1.542.053	14	Rp 21.588.743
Bahan Baku A	Rp 5.680	15250	Rp 86.620.000
Total Biaya			Rp 159.819.800
HPP Per unit		15250	Rp 10.480
Laba (Rugi)			Rp 122.305.200

Pelanggan 4

Aktivitas	Tarif	Pemicu A	Total A
Penjualan			Rp 210.000.000
Menerima Pesanan	Rp 615.667	8	Rp 4.925.340
Desain	Rp 1.052.813	3	Rp 3.158.439
Creasing	Rp 543.723	8	Rp 4.349.787
Printing	Rp 666.770	8	Rp 5.334.160
Stitching	Rp 1.501	12000	Rp 18.008.944
Pengiriman	Rp 1.542.053	8	Rp 12.336.425
Bahan Baku A	Rp 9.800	12000	Rp 117.600.000
Total Biaya			Rp 165.713.094
HPP Per unit		12000	Rp 13.809
Laba (Rugi)			Rp 44.286.906

Pelanggan 5

Aktivitas	Tarif	Pemicu A	Pemicu B	Total A	Total B
Penjualan				Rp 32.400.000	Rp 28.500.000
Menerima Pesanan	Rp 615.667	5	5	Rp 3.078.337	Rp 3.078.337
Desain	Rp 1.052.813	2	1	Rp 2.105.626	Rp 1.052.813
Creasing	Rp 543.723	5	5	Rp 2.718.617	Rp 2.718.617
Printing	Rp 666.770	5	5	Rp 3.333.850	Rp 3.333.850
Stitching	Rp 1.501	2000	1500	Rp 3.001.491	Rp 2.251.118
Pengiriman	Rp 1.542.053	5	5	Rp 7.710.266	Rp 7.710.266
Bahan Baku A	Rp 6.777	2000		Rp 13.554.000	
Bahan Baku B	Rp 9.800		1500		Rp 14.700.000
Total Biaya				Rp 35.502.186	Rp 34.845.001
HPP Per unit		2000	1500	Rp 17.751	Rp 23.230
Laba (Rugi)				Rp (3.102.186)	Rp (6.345.001)

Pelanggan 6

Aktivitas	Tarif	Pemicu A	Pemicu B	Total A	Total B
Penjualan				Rp 76.500.000	Rp 91.700.000
Menerima Pesanan	Rp 615.667	4	4	Rp 2.462.670	Rp 2.462.670
Desain	Rp 1.052.813	1	1	Rp 1.052.813	Rp 1.052.813
Creasing	Rp 543.723	4	4	Rp 2.174.893	Rp 2.174.893
Printing	Rp 666.770	4	4	Rp 2.667.080	Rp 2.667.080
Stitching	Rp 1.501	3000	6550	Rp 4.502.236	Rp 9.829.882
Pengiriman	Rp 1.542.053	4	4	Rp 6.168.212	Rp 6.168.212
Bahan Baku A	Rp 12.377	3000		Rp 37.131.000	
Bahan Baku B	Rp 7.496		6550		Rp 49.098.800
Total Biaya				Rp 56.158.905	Rp 73.454.350
HPP Per unit		3000	6550	Rp 18.720	Rp 11.214
Laba (Rugi)				Rp 20.341.095	Rp 18.245.650

Pelanggan 7

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 10.240.000	Rp 44.850.000	Rp 34.075.000
Menerima Pesanan	Rp 615.667	1	5	5	Rp 615.667	Rp 3.078.337	Rp 3.078.337
Desain	Rp 1.052.813	3	2	2	Rp 3.158.439	Rp 2.105.626	Rp 2.105.626
Creasing	Rp 543.723	1	5	5	Rp 543.723	Rp 2.718.617	Rp 2.718.617
Printing	Rp 666.770	1	5	5	Rp 666.770	Rp 3.333.850	Rp 3.333.850
Stitching	Rp 1.501	400	2300	2350	Rp 600.298	Rp 3.451.714	Rp 3.526.751
Pengiriman	Rp 1.542.053	1	5	5	Rp 1.542.053	Rp 7.710.266	Rp 7.710.266
Bahan Baku A	Rp 11.300	400			Rp 4.520.000		
Bahan Baku B	Rp 9.800		2300			Rp 22.540.000	
Bahan Baku C	Rp 8.199			2350			Rp 19.267.650
Total Biaya					Rp 11.646.951	Rp 44.938.410	Rp 41.741.097
HPP Per unit		400	2300	2350	Rp 29.117	Rp 19.538	Rp 17.762
Laba (Rugi)					Rp (1.406.951)	Rp (88.410)	Rp (7.666.097)

Pelanggan 8

Aktivitas	Tarif	Pemicu A	Total A
Penjualan			Rp 431.200.000
Menerima Pesanan	Rp 615.667	20	Rp 12.313.350
Desain	Rp 1.052.813	2	Rp 2.105.626
Creasing	Rp 543.723	20	Rp 10.874.467
Printing	Rp 666.770	20	Rp 13.335.400
Stitching	Rp 1.501	22000	Rp 33.016.397
Pengiriman	Rp 1.542.053	20	Rp 30.841.062
Bahan Baku A	Rp 6.700	22000	Rp 147.400.000
Total Biaya			Rp 249.886.301
HPP Per unit		22000	Rp 11.358
Laba (Rugi)			Rp 181.313.699

Pelanggan 9

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 22.680.000	Rp 182.400.000	Rp 31.500.000
Menerima Pesanan	Rp 615.667	4	6	1	Rp 2.462.670	Rp 3.694.005	Rp 615.667
Desain	Rp 1.052.813	1	2	1	Rp 1.052.813	Rp 2.105.626	Rp 1.052.813
Creasing	Rp 543.723	4	6	1	Rp 2.174.893	Rp 3.262.340	Rp 543.723
Printing	Rp 666.770	4	6	1	Rp 2.667.080	Rp 4.000.620	Rp 666.770
Stitching	Rp 1.501	1200	12000	500	Rp 1.800.894	Rp 18.008.944	Rp 750.373
Pengiriman	Rp 1.542.053	4	6	1	Rp 6.168.212	Rp 9.252.319	Rp 1.542.053
Bahan Baku A	Rp 11.300	1200			Rp 13.560.000		
Bahan Baku B	Rp 7.496		12000			Rp 89.952.000	
Bahan Baku C	Rp 17.235			500			Rp 8.617.500
Total Biaya					Rp 29.886.563	Rp 130.275.853	Rp 13.788.900
HPP Per unit		1200	12000	500	Rp 24.905	Rp 10.856	Rp 27.578
Laba (Rugi)					Rp (7.206.563)	Rp 52.124.147	Rp 17.711.100

Pelanggan 10

Aktivitas	Tarif	Pemicu A	Pemicu B	Total A	Total B
Penjualan				Rp 23.628.000	Rp 20.480.000
Menerima Pesanan	Rp 615.667	4	4	Rp 2.462.670	Rp 2.462.670
Desain	Rp 1.052.813	3	2	Rp 3.158.439	Rp 2.105.626
Creasing	Rp 543.723	4	4	Rp 2.174.893	Rp 2.174.893
Printing	Rp 666.770	4	4	Rp 2.667.080	Rp 2.667.080
Stitching	Rp 1.501	1074	640	Rp 1.611.800	Rp 960.477
Pengiriman	Rp 1.542.053	4	4	Rp 6.168.212	Rp 6.168.212
Bahan Baku A	Rp 7.437	1074		Rp 7.987.338	
Bahan Baku B	Rp 22.600		640		Rp 14.464.000
Total Biaya				Rp 26.230.433	Rp 31.002.959
HPP Per unit		1074	640	Rp 24.423	Rp 48.442
Labarugi				Rp (2.602.433)	Rp (10.522.959)

Pelanggan 11

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Pemicu D	Total A	Total B	Total C	Total D
Penjualan						Rp 105.000.000	Rp 5.600.000	Rp 7.000.000	Rp 55.025.000
Menerima Pesanan	Rp 615.667	10	2	5	6	Rp 6.156.675	Rp 1.231.335	Rp 3.078.337	Rp 3.694.005
Desain	Rp 1.052.813	1	1	2	2	Rp 1.052.813	Rp 1.052.813	Rp 2.105.626	Rp 2.105.626
Creasing	Rp 543.723	10	2	5	6	Rp 5.437.234	Rp 1.087.447	Rp 2.718.617	Rp 3.262.340
Printing	Rp 666.770	10	2	5	6	Rp 6.667.700	Rp 1.333.540	Rp 3.333.850	Rp 4.000.620
Stitching	Rp 1.501	7500	700	1000	1550	Rp 11.255.590	Rp 1.050.522	Rp 1.500.745	Rp 2.326.155
Pengiriman	Rp 1.542.053	10	2	5	6	Rp 15.420.531	Rp 3.084.106	Rp 7.710.266	Rp 9.252.319
Bahan Baku A	Rp 7.347	7500				Rp 55.102.500			
Bahan Baku B	Rp 7.420		700				Rp 5.194.000		
Bahan Baku C	Rp 1.275			1000				Rp 1.275.000	
Bahan Baku D	Rp 22.100				1550				Rp 34.255.000
Total Biaya						Rp 101.093.042	Rp 14.033.763	Rp 21.722.441	Rp 58.896.065
HPP Per unit		7500	700	1000	1550	Rp 13.479	Rp 20.048	Rp 21.722	Rp 37.997
Laba (Rugi)						Rp 3.906.958	Rp (8.433.763)	Rp (14.722.441)	Rp (3.871.065)

Pelanggan 12

Aktivitas	Tarif	Pemicu A	Pemicu B	Total A	Total B
Penjualan				Rp 8.225.000	Rp 7.500.000
Menerima Pesanan	Rp 615.667	1	1	Rp 615.667	Rp 615.667
Desain	Rp 1.052.813	1	1	Rp 1.052.813	Rp 1.052.813
Creasing	Rp 543.723	1	1	Rp 543.723	Rp 543.723
Printing	Rp 666.770	1	1	Rp 666.770	Rp 666.770
Stitching	Rp 1.501	350	100	Rp 525.261	Rp 150.075
Pengiriman	Rp 1.542.053	1	1	Rp 1.542.053	Rp 1.542.053
Bahan Baku A	Rp 11.300	350		Rp 3.955.000	
Bahan Baku B	Rp 34.555		100		Rp 3.455.500
Total Biaya				Rp 8.901.288	Rp 8.026.601
HPP Per unit		350	100	Rp 25.432	Rp 80.266
Laba (Rugi)				Rp (676.288)	Rp (526.601)

Pelanggan 13

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 342.000.000	Rp 33.600.000	Rp 18.150.000
Menerima Pesanan	Rp 615.667	10	10	5	Rp 6.156.675	Rp 6.156.675	Rp 3.078.337
Desain	Rp 1.052.813	4	2	1	Rp 4.211.252	Rp 2.105.626	Rp 1.052.813
Creasing	Rp 543.723	10	10	5	Rp 5.437.234	Rp 5.437.234	Rp 2.718.617
Printing	Rp 666.770	10	10	5	Rp 6.667.700	Rp 6.667.700	Rp 3.333.850
Stitching	Rp 1.501	15000	2400	550	Rp 22.511.179	Rp 3.601.789	Rp 825.410
Pengiriman	Rp 1.542.053	10	10	5	Rp 15.420.531	Rp 15.420.531	Rp 7.710.266
Bahan Baku A	Rp 13.397	15000			Rp 200.955.000		
Bahan Baku B	Rp 6.777		2400			Rp 16.264.800	
Bahan Baku C	Rp 9.800			550			Rp 5.390.000
Total Biaya					Rp 261.359.571	Rp 55.654.354	Rp 24.109.293
HPP Per unit		15000	2400	550	Rp 17.424	Rp 23.189	Rp 43.835
Laba (Rugi)					Rp 80.640.429	Rp (22.054.354)	Rp (5.959.293)

Pelanggan 14

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 230.000.000	Rp 67.200.000	Rp 160.950.000
Menerima Pesanan	Rp 615.667	5	3	5	Rp 3.078.337	Rp 1.847.002	Rp 3.078.337
Desain	Rp 1.052.813	3	2	2	Rp 3.158.439	Rp 2.105.626	Rp 2.105.626
Creasing	Rp 543.723	5	3	5	Rp 2.718.617	Rp 1.631.170	Rp 2.718.617
Printing	Rp 666.770	5	3	5	Rp 3.333.850	Rp 2.000.310	Rp 3.333.850
Stitching	Rp 1.501	10000	2400	5550	Rp 15.007.453	Rp 3.601.789	Rp 8.329.136
Pengiriman	Rp 1.542.053	5	3	5	Rp 7.710.266	Rp 4.626.159	Rp 7.710.266
Bahan Baku A	Rp 15.739	10000			Rp 157.390.000		
Bahan Baku B	Rp 17.057		2400			Rp 40.936.800	
Bahan Baku C	Rp 17.322			5550			Rp 96.137.100
Total Biaya					Rp 192.396.961	Rp 56.748.856	Rp 123.412.932
HPP Per unit		10000	2400	5550	Rp 19.240	Rp 23.645	Rp 22.237
Laba (Rugi)					Rp 37.603.039	Rp 10.451.144	Rp 37.537.068

Pelanggan 15

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Pemicu D	Total A	Total B	Total C	Total D
Penjualan						Rp 127.650.000	Rp 63.000.000	Rp 17.860.000	Rp 25.020.000
Menerima Pesanan	Rp 615.667	7	7	4	4	Rp 4.309.672	Rp 4.309.672	Rp 2.462.670	Rp 2.462.670
Desain	Rp 1.052.813	2	1	1	3	Rp 2.105.626	Rp 1.052.813	Rp 1.052.813	Rp 3.158.439
Creasing	Rp 543.723	7	7	4	4	Rp 3.806.064	Rp 3.806.064	Rp 2.174.893	Rp 2.174.893
Printing	Rp 666.770	7	7	4	4	Rp 4.667.390	Rp 4.667.390	Rp 2.667.080	Rp 2.667.080
Stitching	Rp 1.501	6900	4500	470	556	Rp 10.355.143	Rp 6.753.354	Rp 705.350	Rp 834.414
Pengiriman	Rp 1.542.053	7	7	4	4	Rp 10.794.372	Rp 10.794.372	Rp 6.168.212	Rp 6.168.212
Bahan Baku A	Rp 9.700	6900				Rp 66.930.000			
Bahan Baku B	Rp 4.449		4500				Rp 20.020.500		
Bahan Baku C	Rp 8.223			470				Rp 3.864.810	
Bahan Baku D	Rp 18.600				556				Rp 10.341.600
Total Biaya						Rp 102.968.266	Rp 51.404.164	Rp 19.095.829	Rp 27.807.309
HPP Per unit		6900	4500	470	556	Rp 14.923	Rp 11.423	Rp 40.629	Rp 50.013
Laba (Rugi)						Rp 24.681.734	Rp 11.595.836	Rp (1.235.829)	Rp (2.787.309)

Pelanggan 16

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 6.525.000	Rp 3.750.000	Rp 2.355.000
Menerima Pesanan	Rp 615.667	1	1	1	Rp 615.667	Rp 615.667	Rp 615.667
Desain	Rp 1.052.813	1	1	1	Rp 1.052.813	Rp 1.052.813	Rp 1.052.813
Creasing	Rp 543.723	1	1	1	Rp 543.723	Rp 543.723	Rp 543.723
Printing	Rp 666.770	1	1	1	Rp 666.770	Rp 666.770	Rp 666.770
Stitching	Rp 1.501	145	150	150	Rp 217.608	Rp 225.112	Rp 225.112
Pengiriman	Rp 1.542.053	1	1	1	Rp 1.542.053	Rp 1.542.053	Rp 1.542.053
Bahan Baku A	Rp 15.650	145			Rp 2.269.250		
Bahan Baku B	Rp 18.600		150			Rp 2.790.000	
Bahan Baku C	Rp 8.223			150			Rp 1.233.450
Total Biaya					Rp 6.907.885	Rp 7.436.139	Rp 5.879.589
HPP Per unit		145	150	150	Rp 47.641	Rp 49.574	Rp 39.197
Laba (Rugi)					Rp (382.885)	Rp (3.686.139)	Rp (3.524.589)

Pelanggan 17

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Pemicu D	Total A	Total B	Total C	Total D
Penjualan						Rp 21.175.000	Rp 334.000.000	Rp 24.200.000	Rp 12.920.000
Menerima Pesanan	Rp 615.667	1	10	5	3	Rp 615.667	Rp 6.156.675	Rp 3.078.337	Rp 1.847.002
Desain	Rp 1.052.813	1	1	1	1	Rp 1.052.813	Rp 1.052.813	Rp 1.052.813	Rp 1.052.813
Creasing	Rp 543.723	1	10	5	3	Rp 543.723	Rp 5.437.234	Rp 2.718.617	Rp 1.631.170
Printing	Rp 666.770	1	10	5	3	Rp 666.770	Rp 6.667.700	Rp 3.333.850	Rp 2.000.310
Stitching	Rp 1.501	385	20000	1100	950	Rp 577.787	Rp 30.014.906	Rp 1.650.820	Rp 1.425.708
Pengiriman	Rp 1.542.053	1	10	5	3	Rp 1.542.053	Rp 15.420.531	Rp 7.710.266	Rp 4.626.159
Bahan Baku A	Rp 38.897	385				Rp 14.975.345			
Bahan Baku B	Rp 8.233		20000				Rp 164.660.000		
Bahan Baku C	Rp 15.739			1100				Rp 17.312.900	
Bahan Baku D	Rp 4.449				950				Rp 4.226.550
Total Biaya						Rp 19.974.159	Rp 229.409.858	Rp 36.857.603	Rp 16.809.713
HPP Per unit		385	20000	1100	950	Rp 51.881	Rp 11.470	Rp 33.507	Rp 17.694
Laba (Rugi)						Rp 1.200.841	Rp 104.590.142	Rp (12.657.603)	Rp (3.889.713)

Pelanggan 18

Aktivitas	Tarif	Pemicu A	Total A
Penjualan			Rp 187.500.000
Menerima Pesanan	Rp 615.667	5	Rp 3.078.337
Desain	Rp 1.052.813	2	Rp 2.105.626
Creasing	Rp 543.723	5	Rp 2.718.617
Printing	Rp 666.770	5	Rp 3.333.850
Stitching	Rp 1.501	7500	Rp 11.255.590
Pengiriman	Rp 1.542.053	5	Rp 7.710.266
Bahan Baku A	Rp 15.650	7500	Rp 117.375.000
Total Biaya			Rp 147.577.285
HPP Per unit		7500	Rp 19.677
Laba (Rugi)			Rp 39.922.715

Pelanggan 19

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Pemicu D	Total A	Total B	Total C	Total D
Penjualan						Rp 52.800.000	Rp 112.500.000	Rp 32.000.000	Rp 21.285.000
Menerima Pesanan	Rp 615.667	6	4	4	4	Rp 3.694.005	Rp 2.462.670	Rp 2.462.670	Rp 2.462.670
Desain	Rp 1.052.813	2	2	5	1	Rp 2.105.626	Rp 2.105.626	Rp 5.264.065	Rp 1.052.813
Creasing	Rp 543.723	6	4	4	4	Rp 3.262.340	Rp 2.174.893	Rp 2.174.893	Rp 2.174.893
Printing	Rp 666.770	6	4	4	4	Rp 4.000.620	Rp 2.667.080	Rp 2.667.080	Rp 2.667.080
Stitching	Rp 1.501	3300	4500	1000	1100	Rp 4.952.459	Rp 6.753.354	Rp 1.500.745	Rp 1.650.820
Pengiriman	Rp 1.542.053	6	4	4	4	Rp 9.252.319	Rp 6.168.212	Rp 6.168.212	Rp 6.168.212
Bahan Baku A	Rp 8.244	3300				Rp 27.205.200			
Bahan Baku B	Rp 18.600		4500				Rp 83.700.000		
Bahan Baku C	Rp 19.623			1000				Rp 19.623.000	
Bahan Baku D	Rp 10.135				1100				Rp 11.148.500
Total Biaya						Rp 54.472.569	Rp 106.031.835	Rp 39.860.666	Rp 27.324.989
HPP Per unit		3300	4500	1000	1100	Rp 16.507	Rp 23.563	Rp 39.861	Rp 24.841
Laba (Rugi)						Rp (1.672.569)	Rp 6.468.165	Rp (7.860.666)	Rp (6.039.989)

Pelanggan 20

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 10.240.000	Rp 9.600.000	Rp 10.600.000
Menerima Pesanan	Rp 615.667	1	2	2	Rp 615.667	Rp 1.231.335	Rp 1.231.335
Desain	Rp 1.052.813	1	1	2	Rp 1.052.813	Rp 1.052.813	Rp 2.105.626
Creasing	Rp 543.723	1	2	2	Rp 543.723	Rp 1.087.447	Rp 1.087.447
Printing	Rp 666.770	1	2	2	Rp 666.770	Rp 1.333.540	Rp 1.333.540
Stitching	Rp 1.501	256	320	424	Rp 384.191	Rp 480.238	Rp 636.316
Pengiriman	Rp 1.542.053	1	2	2	Rp 1.542.053	Rp 3.084.106	Rp 3.084.106
Bahan Baku A	Rp 15.650	256			Rp 4.006.400		
Bahan Baku B	Rp 10.135		320			Rp 3.243.200	
Bahan Baku C	Rp 9.700			424			Rp 4.112.800
Total Biaya					Rp 8.811.618	Rp 11.512.679	Rp 13.591.170
HPP Per unit		256	320	424	Rp 34.420	Rp 35.977	Rp 32.055
Laba (Rugi)					Rp 1.428.382	Rp (1.912.679)	Rp (2.991.170)

Pelanggan 21

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 94.500.000	Rp 60.900.000	Rp 78.000.000
Menerima Pesanan	Rp 615.667	7	5	7	Rp 4.309.672	Rp 3.078.337	Rp 4.309.672
Desain	Rp 1.052.813	2	1	3	Rp 2.105.626	Rp 1.052.813	Rp 3.158.439
Creasing	Rp 543.723	7	5	7	Rp 3.806.064	Rp 2.718.617	Rp 3.806.064
Printing	Rp 666.770	7	5	7	Rp 4.667.390	Rp 3.333.850	Rp 4.667.390
Stitching	Rp 1.501	3500	2100	3000	Rp 5.252.609	Rp 3.151.565	Rp 4.502.236
Pengiriman	Rp 1.542.053	7	5	7	Rp 10.794.372	Rp 7.710.266	Rp 10.794.372
Bahan Baku A	Rp 18.959	3500			Rp 66.356.500		
Bahan Baku B	Rp 15.424		2100			Rp 32.390.400	
Bahan Baku C	Rp 24.331			3000			Rp 72.993.000
Total Biaya					Rp 97.292.232	Rp 53.435.848	Rp 104.231.172
HPP Per unit		3500	2100	3000	Rp 27.798	Rp 25.446	Rp 34.744
Laba (Rugi)					Rp (2.792.232)	Rp 7.464.152	Rp (26.231.172)

Pelanggan 22

Aktivitas	Tarif	Pemicu A	Pemicu B	Pemicu C	Total A	Total B	Total C
Penjualan					Rp 250.000.000	Rp 294.000.000	Rp 100.000.000
Menerima Pesanan	Rp 615.667	5	5	5	Rp 3.078.337	Rp 3.078.337	Rp 3.078.337
Desain	Rp 1.052.813	4	4	2	Rp 4.211.252	Rp 4.211.252	Rp 2.105.626
Creasing	Rp 543.723	5	5	5	Rp 2.718.617	Rp 2.718.617	Rp 2.718.617
Printing	Rp 666.770	5	5	5	Rp 3.333.850	Rp 3.333.850	Rp 3.333.850
Stitching	Rp 1.501	10000	8400	2000	Rp 15.007.453	Rp 12.606.261	Rp 3.001.491
Pengiriman	Rp 1.542.053	5	5	5	Rp 7.710.266	Rp 7.710.266	Rp 7.710.266
Bahan Baku A	Rp 17.139	10000			Rp 171.390.000		
Bahan Baku B	Rp 25.782		8400			Rp 216.568.800	
Bahan Baku C	Rp 20.601			2000			Rp 41.202.000
Total Biaya					Rp 207.449.774	Rp 250.227.382	Rp 63.150.186
HPP Per unit		10000	8400	2000	Rp 20.745	Rp 29.789	Rp 31.575
Laba (Rugi)					Rp 42.550.226	Rp 43.772.618	Rp 36.849.814

Pelanggan 23

Aktivitas	Tarif	Pemicu A	Total A
Penjualan			Rp 34.800.000
Menerima Pesanan	Rp 615.667	5	Rp 3.078.337
Desain	Rp 1.052.813	1	Rp 1.052.813
Creasing	Rp 543.723	5	Rp 2.718.617
Printing	Rp 666.770	5	Rp 3.333.850
Stitching	Rp 1.501	2900	Rp 4.352.161
Pengiriman	Rp 1.542.053	5	Rp 7.710.266
Bahan Baku A	Rp 4.999	2900	Rp 14.497.100
Total Biaya			Rp 36.743.144
HPP Per unit		2900	Rp 12.670
Laba (Rugi)			Rp (1.943.144)