

10. RENCANA KEUANGAN

1. Gaji pegawai mengalami peningkatan sebesar 10% setiap tahun, THR dibenkan setiap setahun sekali sebesar satu kali gaji.
2. Depresiasi menggunakan metode garis lurus (Straight Line Method) tanpa nilai sisa.
3. Tingkat persediaan akhir sebesar 20% dari kebutuhan pada bulan yang bersangkutan
4. Pada bulan pertama harga jual didiskon sebesar 20 %, hal ini mengakibatkan pengunjung naik sebesar 15 %, faktor lain penyebab naiknya pengunjung adalah gencarnya promosi.
5. Pada hari minggu pengunjung meningkat sebesar 50% dari hari biasa, sedangkan pada malam minggu meningkat sebesar 60 %.
6. Untuk keperluan pengembangan usahajika terdapat laba, maka laba bersih sesudah pajak diambil sebesar 5 % dan sisanya diambil kedua pemilik, jika rugi, maka kerugian tersaebut akan diambil sebesar 5 % dan sisanya diambil kedua pemilik, jika rugi, maka kerugian tersebut akan dikurangkan dengan modal.
7. Harga Jual mengalami peningkatan sebesar 8 % per tahun, dari tahun sebelumnya.
8. HPP mengalami kenaikan sebesar 10 % pertahun, dari tahun sebelumnya
9. Biaya-biaya mengalami peningkatan sebesar 10%
10. Mulai tahun ke 2 ada kenaikan jumlah pengunjung sebesar 10% setiap tahun, dari tahun sebelumnya.
11. Biaya promosi mengalami peningkatan sebesar 10% pertahun, dari tahun sebelumnya
12. Listrik, Air, & telp mengalami peningkatan sebesar 20% pertahun, dari tahun sebelumnya.
13. Suku bunga deposito ditentukan 12 % setahun
14. Kapasitas kursi = 80 seat (40 seat = Smoking Area, 40 Seat = No Smoking Area)
15. Dari keseluruhan pengujung dirata2 60% Bukan Perokok dan 40% adalah Perokok.

16. SeatTurnover

Tahun 01	Merokok	Tdk Merokok
Bulan Promosi Hari Biasa	0,58 org/seat	0,87 org/seat
Bulan Promosi Hari Sabtu	0,92 org/seat	1,38 org/seat
Bulan Promosi Hari Minggu	0,86 org/seat	1,29 org/seat
Hari Biasa	0,5 org/seat	0,75 org/seat
Hari Sabtu	0,8 org/seat	1,2 org/seat
Hari Minggu	0,75 org/seat	1,125 org/seat
Tahun 02		
Hari Biasa	0,55 org/seat	0,825 org/seat
Hari Sabtu	0,88 org/seat	1,32 org/seat
Hari Minggu	0,83 org/seat	1,245 org/seat
Tahun 03		
Hari Biasa	0,61 org/seat	0,915 org/seat
Hari Sabtu	0,98 org/seat	1,47 org/seat
Hari Minggu	0,92 org/seat	1,38org/seal

Tabel 10.1
DAFTAR BAHAN BAKU

BAHAN BAKU	HARGA	SATUAN	PEMASOK
Seafood			
Squid	Rp 15,000	Kg	Pasar Pabean
Crab	Rp 45,000	Kg	Pasar Pabean
Snapper	Rp 18,500	Kg	Pasar Pabean
Tuna	Rp 21,000	Kg	Pasar Pabean
Prawn	Rp 40,000	Kg	Pasar Pabean
Bawal	Rp 16,000	Kg	Pasar Pabean
Tengiri	Rp 15,000	Kg	Pasar Pabean
Salmon	Rp 151,000	Kg	Bonnet
Gurami	Rp 18,000	Kg	Pasar Pabean
Shrimp	Rp 20,000	Kg	Pasar Pabean
Vegetables			
Tomat	Rp 2,600	Kg	Pasar Pabean
Stringbean	Rp 3,000	Kg	Pasar Pabean
Potatoes	Rp 3,800	Kg	Pasar Pabean
Asparagus	Rp 13,800	Kg	Pasar Pabean
Baby Corn	Rp 10,000	Kg	Pasar Pabean
Carrot	Rp 5,000	Kg	Pasar Pabean
Leek	Rp 6,000	Kg	Pasar Pabean
Greenpeas	Rp 16,000	Kg	Pasar Pabean
Sweet Corn	Rp 4,500	Kg	Pasar Pabean
Garlic	Rp 3,500	Kg	Pasar Pabean
Shallot	Rp 6,500	Kg	Pasar Pabean
Celery	Rp 5,000	Kg	Pasar Pabean
Onion	Rp 4,000	Kg	Pasar Pabean
Spring Onion	Rp 3,000	Kg	Pasar Pabean
Lemon Grass	Rp 2,000	Kg	Pasar Pabean
Ltme	Rp 2,000	Kg	Pasar Pabean
Chilli	Rp 11,000	Kg	Pasar Pabean
Red Chilli	Rp 27,500	Kg	Pasar Pabean
Lettuce	Rp 6,000	Kg	Pasar Pabean
Parsley	Rp 11,600	Kg	Pasar Pabean
Cucumber	Rp 1,500	Kg	Pasar Pabean
Bong	Rp 5,000	Kg	Pasar Pabean
Lemon	Rp 20,090	Kg	Pasar Pabean
Dry Product			
Salt	Rp 7,000	Kg	Toko 35
Cocoa Powder	Rp 15,000	/180 Gr	Toko 35
Brown Sugar	Rp 4,500	Kg	Toko 35
Sugar	Rp 4,500	Kg	Toko 35
Rice	Rp 5,500	Kg	Toko 35
Maizena Flour	Rp 11,200	Kg	Toko 35
Baking Soda	Rp 4,000	/50 Cc	Toko 35
Hard Flour	Rp 5,000	Kg	Toko 35
Soft Flour	Rp 4,700	Kg	Toko 35
Coffee Nescafe	Rp 25,200		Toko35
Vanilla Powder	Rp 3,500	/50 Cc	Toko 35
Agar-agar	Rp 10,000	/Box	Toko 35
Vantlla Essence	Rp 2,000	/botol	Toko 35
Italia Mie	Rp 6,000	/box	Bonnet

Bread Crumb	Rp 3,000	Kg	Toko 35
Cendol	Rp 4,500	Kg	Toko 35
Herb & Spicies			
Bouquet Garnie			
Mis pox			
Coriander	Rp 5,250	Kg	Pasar Keputran
Black Pepper	Rp 55,000	Kg	Pasar Keputran
Pepper	Rp 35,000	Kg	Pasar Keputran
Ginger	Rp 5,000	Kg	Pasar Keputran
Laos	Rp 2,500	Kg	Pasar Keputran
Kemiri	Rp 11,000	Kg	Pasar Keputran
Nutmeg	Rp 17,500	Kg	Pasar Keputran
Dairy Product			
Egg	Rp 7,500	Kg	Toko 35
Chedar Cheese	Rp 35,000	Kg	Toko 35
French Butter	Rp 37,500	Kg	Toko 35
Fresh Milk	Rp 4,500	Kg	Toko 35
Margarin	Rp 10,000	Kg	Toko 35
Fruits & Nuts			
Banana Ambon	Rp 2,000	Kg	Pasar Krampung
Water Melon	Rp 2,600	Kg	Pasar Krampung
Orange	Rp 5,600	Kg	Pasar Krampung
Papaya	Rp 1,500	Kg	Pasar Krampung
Pineapple	Rp 500	/buah	Pasar Krampung
Melon	Rp 29,000	Kg	Pasar Krampung
Others			
Tomato Sauce	Rp 45,000	/5Kg	Toko 35
Tomato Paste	Rp 20,500	/510 Gr	Toko 35
Chilli Sauce	Rp 45,500	/5Kg	Toko 35
L&P Sauce	Rp 26,800	/284 ml	Toko 35
Raja Rasa Sauce	Rp 11,200	/600 ml	Toko 35
Soya Sauce	Rp 13,500	/720 Cc	Toko 35
Fish Sauce	Rp 36,000	/liter	Toko 35
Oyster Sauce	Rp 34,500	/liter	Toko 35
Vinegar	Rp 8,000	/600 ml	Toko 35
Oil	Rp 105,000	/18 Liter	Toko 35
Teriyaki Sauce	Rp 22,950	/botol	Toko 35
Sesame Oil	Rp 97,500	/liter	Toko 35
Salad Oil	Rp 45,000	Kg	Toko 35
Mustard	Rp 10,800	/Botol	Toko 35
Tagliateli Paste	Rp 7,900	/kotak	Bonnet
Ice Cream	Rp 47,500	/liter	Zangrandi
Soya Bean Curd	Rp 200	/pc	Pasar Krampung

Tabel 10.2
DAFTAR PERLENGKAPAN

Jumlah	Daftar Perengkapan Dapur	Harga/unit	Total
5	Chopping Board	Rp 12,000	Rp 60,000
2	Hongkong Wok 20'	Rp 145,000	Rp 290,000
1	Hongkong Wok 22'	Rp 145,000	Rp 145,000
4	Frying Stainer	Rp 10,000	Rp 40,000
7	Ladle Kecil	Rp 2,500	Rp 17,500
7	Ladle Besar	Rp 5,000	Rp 35,000
3	Utility Knife	Rp 17,500	Rp 52,500
3	Fillet Knife	Rp 20,000	Rp 60,000
3	Chopped Knife	Rp 20,000	Rp 60,000
10	Spatula	Rp 1,000	Rp 10,000
2	Glass Ukur	Rp 3,000	Rp 6,000
3	Pengasah Pisau	Rp 3,000	Rp 9,000
7	Stainless Bowl	Rp 5,500	Rp 38,500
2	Piller	Rp 12,500	Rp 25,000
3	Bottle Opener	Rp 12,500	Rp 37,500
2	Timbangan	Rp 100,000	Rp 200,000
1	Stock Pot 20'	Rp 70,000	Rp 70,000
2	StockPot16'	Rp 60,000	Rp 120,000
2	Dispenser	Rp 125,000	Rp 250,000
5	Loyang	Rp 6,000	Rp 30,000
5	Ballon Whisk	Rp 10,000	Rp 50,000
3	Parutan	Rp 12,500	Rp 37,500
2	Ice Scoop	Rp 34,000	Rp 68,000
3	Ice Tong	Rp 5,000	Rp 15,000
15	Salad Tong	Rp 14,000	Rp 210,000
2	Mandolin	Rp 55,000	Rp 110,000
5	Tong Sampah	Rp 35,000	Rp 175,000
4	Chaving Dish Bulat	Rp 1,226,000	Rp 4,904,000
2	Chaving Dish Kotak	Rp 718,200	Rp 1,436,400
15	Platter	Rp 7,500	Rp 112,500
10	Service Spoon	Rp 10,000	Rp 100,000
10	Service Fork	Rp 10,000	Rp 100,000
	Total		RP 8,874,400
Jumlah	Daftar Perlengkapan Restoran	Harga/unit	Total
150	Dinner Plate	Rp 11,000	Rp 1,650,000
150	Dessert Plate	Rp 8,500	Rp 1,275,000
100	Soup Cup	Rp 9,000	Rp 900,000
100	Soup Soucer	Rp 9,000	Rp 900,000
50	Tea Pot	Rp 41,500	Rp 2,075,000
30	S & P	Rp 6,000	Rp 180,000
150	Dinner Spoon	Rp 5,500	Rp 825,000
150	Dinner Fork	Rp 5,500	Rp 825,000
75	Dessert Spoon	Rp 3,500	Rp 262,500
75	Tea Spoon	Rp 1,100	Rp 82,500
100	Soup Spoon	Rp 4,200	Rp 420,000
30	Astray	Rp 3,500	Rp 105,000

150	Juice Glass	Rp 4,500	Rp 675,000
50	Tea Cup	Rp 23,000	Rp 1,150,000
50	Tea Soucer	Rp 23,000	Rp 1,150,000
20	Tray	Rp 15,500	Rp 310,000
30	Table Clothes	Rp 6,000	Rp 180,000
1	Hand Dryer	Rp 425,000	Rp 425,000
8	Bill Holder	Rp 7,000	Rp 56,000
	Total		Rp 13,446,000
Jumlah	Daftar Periengkapan Kantor	Harga/unit	Total
1	WhiteBoard (90x100)	Rp 50,000	Rp 50,000
4	Kursi	Rp 120,000	Rp 480,000
2	Meja	Rp 250,000	Rp 500,000
2	Calculator	Rp 10,000	Rp 20,000
3	Stapler	Rp 5,000	Rp 15,000
5	File Holder	Rp 7,500	Rp 37,500
1	Rack File	Rp 150,000	Rp 150,000
	Total		Rp 1,252,500
Jumlah	Daftar Perlengkapan Steward	Harga/unit	Total
6	Daisy Broom	Rp 18,500	Rp 111,000
2	Mop Seveeze + Roller	Rp 175,000	Rp 350,000
8	Timba	Rp 6,800	Rp 54,400
6	Bottle Spayer	Rp 4,500	Rp 27,000
6	Squeezer	Rp 7,000	Rp 42,000
12	Mop	Rp 12,500	Rp 150,000
	Total		Rp 734,400
	Total Biaya perlengkapan		Rp 24,307,300
	Umur ekonomis dalam bulan		60
	Depresiasi Perbulan		Rp 405,122

Tabel 10 3
DAFTAR PERALATAN

Jumlah	Daftar Peralatan Dapur	Harga/unit	Total
1	Oven	Rp 9,500,000	Rp 9,500,000
1	Chiller	Rp 82,000,000	Rp 82,000,000
1	Freezer	Rp 6,000,000	Rp 6,000,000
1	Stove	Rp 9,300,000	Rp 9,300,000
8	LPG	Rp 275,000	Rp 2,200,000
1	Rice Cooker Sedang	Rp 450,000	Rp 450,000
1	Rice Cooker Besar	Rp 1,350,000	Rp 1,350,000
2	Blander	Rp 250,000	Rp 500,000
1	Griled Stove	Rp 11,900,000	Rp 11,900,000
2	Mixer	Rp 200,000	Rp 400,000
	Total		Rp 123,600,000
Jumlah	Daftar Peralatan Restoran	Harga/unit	Total
80	Kursi	Rp 135,000	Rp 10,800,000
20	Meja	Rp 240,000	Rp 4,800,000
3	Air Conditioner	Rp 5,500,000	Rp 16,500,000
1	Meja Kasir	Rp 400,000	Rp 400,000
1	Tape	Rp 3,500,000	Rp 3,500,000
1	Cash Register	Rp 3,750,000	Rp 3,750,000
1	Meja Buffet (Kapal)	Rp 27,600,000	Rp 27,600,000
	Total		Rp 67,350,000
	Total Biaya peralatan		Rp 190,950,000
	Umur ekonomis dalam bulan		120
	Depresiasi Perbulan		Rp 1,591,250

Tabel 10.4
DAFTAR GAJI KARYAWAN
 Tahun Pertama

Jabatan	Gaji	Jumlah	Total
Kitchen			
Koki	Rp 550,000	4	Rp 2,200,000
Sous Chef	Rp 1,450,000	1	Rp 1,450,000
Executive Chef	Rp 2,150,000	1	Rp 2,150,000
Steward	Rp 400,000	2	Rp 800,000
Keuangan			
Kasir	Rp 750,000	1	Rp 750,000
Akuntan	Rp^ 1,750,000	1	Rp 1,750,000
Waiter			
Waiter	Rp 475,000	4	Rp 1,900,000
Captain	Rp 575,000	1	Rp 575,000
Security			
Satpam	Rp 375,000	2	Rp 750,000
Total		17	Rp 12,325,000

Tabel 10.5
DAFTAR GAJI KARYAWAN
 Tahun Kedua

Jabatan	Gaji	Jumlah	Total
Kitchen			
Koki	Rp 605,000	4	Rp 2,420,000
Sous Chef	Rp 1,595,000	1	Rp 1,595,000
Executive Chef	Rp 2,365,000	1	Rp 2,365,000
Steward	Rp 440,000	2	Rp 880,000
Keuangan			
Kasir	Rp 825,000	1	Rp 825,000
Akuntan	Rp 1,925,000	1	Rp 1,925,000
Waiter			
Waiter	Rp 522,500	4	Rp 2,090,000
Captain	Rp 632,500	1	Rp 632,500
Security			
Satpam	Rp 412,500	2	Rp 825,000
Total		17	Rp 13,557,500

Tabel 10.6
DAFTAR GAJI KARYAWAN
 Tahun Ketiga

Jabatan	Gaji	Jumlah	Total
Kitchen			
Koki	Rp 665,500	4	Rp 2,662,000
Sous Chef	Rp 1,754,500	1	Rp 1,754,500
Executive Chef	Rp 2,601,500	1	Rp 2,601,500
Steward	Rp 484,000	2	Rp 968,000
Keuangan			
Kasir	Rp 907,500	1	Rp 907,500
Akuntan	Rp 2,117,500	1	Rp 2,117,500
Waiter			
Waiter	Rp 574,750	4	Rp 2,299,000
Captain	Rp 695,750	1	Rp 695,750
Security			
Satpam	Rp 453,750	2	Rp 907,500
Total		17	Rp 14,913,250

Tabel 10.7
Biaya per bulan pada tahun 2004

Biaya Steward

Jumlah	Nama	Harga satuan	Total Harga
2	Sunlight	Rp 37,800	Rp 75,600
1	Glass Cleaner	Rp 17,000	Rp 17,000
1	Floor Cleaner	Rp 20,500	Rp 20,500
7	Yuri Handsoap	Rp 4,500	Rp 31,500
		Total	Rp 144,600

Biaya Administrasi

Jumlah	Nama	Harga satuan	Total Harga
39	Buku Order	Rp 4,500	Rp 175,500
2	Snowman Spidol	Rp 6,000	Rp 12,000
1	Balfpoint	Rp 12,000	Rp 12,000
1	Buku Journai	RP 16,500	Rp 16,500
1	Kertas HVS	Rp 21,000	Rp 21,000
1	Cash roll register	Rp 17,500	Rp 17,500
		Total	Rp 254,500

Biaya Keperluan Restoran

Jumlah	Nama	Harga satuan	Total Harga
2	Tissue	Rp 50,000	Rp 100,000
2	Toothpick	Rp 3,500	Rp 7,000
2	Choopstick	Rp 12,000	Rp 24,000
1	straw	Rp 14,000	Rp 14,000
		Total	Rp 145,000

Tabel 10.8
Biaya per bulan pada tahun 2005

Biaya Steward

Jumlah	Nama	Harga satuan	Total Harga
2	Sunlight	Rp 41,580	Rp 83,160
1	Giass Cleaner	Rp 18,700	Rp 18,700
1	Floor Cleaner	Rp 22,550	Rp 22,550
7	Yuri Handsoap	Rp 4,950	Rp 34,650
		Total	Rp 159,060

Biaya Administrasi

Jumlah	Nama	Harga satuan	Total Harga
41	Buku Order	Rp 4,950	Rp 202,950
2	Snowman Spidol	Rp 6,600	Rp 13,200
1	Baiipoint	Rp 13,200	Rp 13,200
1	Buku Jurnal	Rp 18,150	Rp 18,150
1	Kertas HVS	Rp 23,100	Rp 23,100
1	Cash roll register	Rp 19,250	Rp 19,250
		Total	Rp 289,850

Biaya Keperluan Restoran

Jumlah	Nama	Harga satuan	Total Harga
2	Tissue	Rp 55,000	Rp 110,000
2	Toothpick	Rp 3,850	Rp 7,700
2	Choopstick	Rp 13,200	Rp 26,400
1	straw	Rp 15,400	Rp 15,400
		Total	Rp 159,500

Tabel 10.9
Biaya per bulan pada tahun 2006

Biaya Steward

Jumlah	Nama	Harga satuan	Total Harga
2	Sunlight	Rp 45,738	Rp 91,476
1	Glass Cleaner	Rp 20,570	Rp 20,570
1	Floor Cleaner	Rp 24,805	Rp 24,805
7	Yuri Handsoap	Rp 5,445	Rp 38,115
		Total	Rp 174,966

Biaya Administrasi

Jumlah	Nama	Harga satuan	Total Harga
45	Buku Order	Rp 5,445	Rp 245,025
2	Snowman Spidol	Rp 7,260	Rp 14,520
1	Ballpoint	Rp 14,520	Rp 14,520
1	Buku Jurnal	Rp 19,965	RP 19,965
1	Kertas HVS	Rp 25,410	Rp 25,410
1	Cash roll register	Rp 21,175	Rp 21,175
		Total	Rp 340,615

Biaya Keperluan Restoran

Jumlah	Nama	Harga satuan	Total Harga
2	Tissue	Rp 60,500	Rp 121,000
2	Toothpick	Rp 4,235	Rp 8,470
2	Choopstick	Rp 14,520	Rp 29,040
1	straw	Rp 16,940	Rp 16,940
		Total	Rp 175,450

Tabel 10.10
RINCIAN BIAYA PROMOSI

No	Keterangan	Harga
1	Brosur (10 rim)	Rp 1,350,000
2	Iklan Info Surabaya 1x tayang/hari selama 30 hari	Rp 1,000,000
3	Radio Global (30 kali)	Rp 3,750,000
4	Radio Wijaya (30 kali)	Rp 5,100,000
5	Papan Reklame (Billboard) 7m x 4m	Rp 20,000,000
	Total	Rp 31,200,000

Tabel 10.11
ESTIMASI PENGUNJUNG TAHUN 2004

X	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
JAN	86	58	92	86	58	58	58	58	58	92	86	58	58	58	58	58	92	86	58	58	58	58	58	92	86	58	58	58	58	92	2108	
FEB	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75		1695	
MAR	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	1770
APR	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50		1720
MAY	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	1825
JUNE	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50		1720
JULY	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	1800
AUG	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	1795
SEPT	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50		1720
OKT	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	1825
NOV	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50		1720
DEC	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	80	75	50	50	50	50	50	1770
Grand Total =																															21468	

Tabel 10.12
ESTIMASI PENGUNJUNG TAHUN 2005

X	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
JAN	83	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	2005
FEB	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55				1784
MAR	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	1949
APR	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88		1927
MAY	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	54	54	1975
JUNE	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	55	88	83	55	55	55		1894
JULY	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	2010
AUG	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	1949
SEPT	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55		1894
OKT	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	2010
NOV	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55		1894
DEC	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	83	55	55	55	55	55	88	1982
Grand Total =																															23273	

Tabel 10.13
ESTIMASI PENGUNJUNG TAHUN 2006

X	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total
JAN	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	2194
FEB	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61				1980
MAR	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	2163
APR	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92		2170
MAY	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	2163
JUNE	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61		2102
JULY	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	2231
AUG	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	2163
SEPT	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98		2139
OKT	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	2194
NOV	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61		2102
DEC	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	61	61	61	61	61	98	92	2231
Grand Total =																												25832				

Tabel 10.14
Perkiraan Penjualan Thn 01 /2004

	January	February	March	April	May	June
Pengunjung Per bulan	2108	1695	1770	1720	1825	1720
Harga Jual /orang	Rp 60,000	Rp 60,000	Rp 60,000	Rp 60,000	Rp 60,000	Rp 60,000
Total Penjualan	Rp 126,480,000	Rp 101,700,000	Rp 106,200,000	Rp 103,200,000	Rp 109,500,000	Rp 103,200,000

July	August	September	October	November	December
1800	1795	1720	1825	1720	1770
Rp 60,000	Rp 60,000	Rp 60,000	Rp 60,000	Rp 60,000	Rp 60,000
Rp 108,000,000	Rp 107,700,000	Rp 103,200,000	Rp 109,600,000	Rp 103,200,000	Rp 106,200,000

Tabef 10.15
Perkiraan Penjualan Thn 02 /2005

	January	February	March	April	May	June
Pengunjung Per bulan	2005	1784	1949	1927	1975	1894
Harga Jual /orang	Rp 64.800	Rp 64,800	Rp 64,800	Rp 64,800	Rp 64,800	Rp 64,800
Total Penjualan	Rp 129,924,000	Rp 115,603,200	Rp 126,295,200	Rp 124,869,600	Rp 127,980,000	Rp 122,731,200

July	August	September	October	November	December
2010	1949	1894	2010	1894	1982
Rp 64,800	Rp 64,800	Rp 64,800	Rp 64,800	Rp 64,800	Rp 64,800
Rp 130,248,000	Rp 126,295,200	Rp 122,731,200	Rp 130,248,000	Rp 122,731,200	Rp 128,433,600

Tabel 10.16
Perkiraan Penjualan Thn 03 /2006

	January	February	March	April	May	June
Pengunjung Per bulan	2194	1980	2163	2170	2163	2102
Harga Jual /orang	Rp 69,984	Rp 69,984	Rp 69,984	Rp 69,984	Rp 69,984	Rp 69,984
Total Penjualan	Rp 153,544,896	Rp 138,568,320	Rp 151,375,392	Rp 151,865,280	Rp 151,375,392	Rp 147,106,368

July	August	September	October	November	December
2231	2163	2139	2194	2102	2231
Rp 69,984	Rp 69,984	Rp 69,984	Rp 69,984	Rp 69,984	Rp 69,984
Rp 156,134,304	Rp 151,375,392	Rp 149,695,776	Rp 153,544,896	Rp 147,106,368	Rp 156,134,304

Tabel 10.17
Perkiraan HPP Thn 01 /2004

	January	February	March	April	May	June
Pengunjung Per bulan	2108	1695	1770	1720	1825	1720
HPP /orang	Rp 37,692	Rp 28,492	Rp 29,642	Rp 37,892	Rp 30,392	Rp 35,142
Total HPP	Rp 79,454,736	Rp 48,293,940	Rp 52,466,340	Rp 65,174,240	Rp 55,465,400	Rp 60,444,240

July	August	September	October	November	December
1800	1795	1720	1825	1720	1770
Rp 31,892	Rp 31,042	Rp 37,092	Rp 33,592	Rp 29,992	Rp 31,042
Rp 57,405,600	Rp 55,720,390	Rp 63,798,240	Rp 61,305,400	Rp 51,586,240	Rp 54,944,340

Tabel 10.18
Perkiraan HPP Thn 02 /2005

	January	February	Wlarch	April	May	June
Pengunjung Per bulan	2005	1784	1949	1927	1975	1894
HPP /orang	Rp 41,461	Rp 31,341	Rp 32,606	Rp 41,681	Rp 33,431	Rp 38,656
Total HPP	Rp 83,129,305	Rp 55,912,344	Rp 63,549,094	Rp 80,319,287	Rp 66,026,225	Rp 73,214,464

July	August	September	October	November	December
2010	1949	1894	2010	1894	1982
Rp 35,081	Rp 34,146	Rp 40,801	Rp 36,951	Rp 32,991	Rp 34,146
Rp 70,512,810	Rp 66,550,554	Rp 77,277,094	Rp 74,271,510	Rp 62,484,954	Rp 67,677,372

Tabel 10.19
Perkiraan HPP Thn 03 /2006

	January	February	March	April	May	June
Pengunjung Per bulan	2194	1980	2163	2170	2163	2102
HPP /orang	Rp 45,607	Rp 34,475	Rp 35,866	Rp 45,849	Rp 36,774	Rp 42,521
Total HPP	Rp 100,061,758	Rp 68,260,500	Rp 77,578,158	Rp 99,492,330	Rp 79,542,162	Rp 89,379,142

July	August	September	October	November	December
2231	2163	2139	2194	2102	2231
Rp 38,589	Rp 37,560	Rp 44,881	Rp 40,646	Rp 36,290	Rp 37,560
Rp 86,092,059	Rp 81,242,280	Rp 96,000,459	Rp 89,177,324	Rp 76,281,580	Rp 83,796,360

Tabel 10.20
Perincian Persediaan &
Tahun 01 / 2004

	January	February	March	April	May	June
Persediaan Bahan Baku						
Persediaan Awal	Rp 80,000,000	Rp 15,890,947	Rp 9,658,788	Rp 10,493,268	Rp 13,034,848	Rp 11,093,080
Pembelian Bahan Baku	Rp 15,345,683	Rp 42,061,781	Rp 53,300,820	Rp 67,715,820	Rp 53,523,632	Rp 61,440,008
Bahan Baku yang tersedia	Rp 95,345,683	Rp 57,952,728	Rp 62,959,608	Rp 78,209,088	Rp 66,558,480	Rp 72,533,088
HPP	Rp 79,454,736	Rp 48,293,940	Rp 52,466,340	Rp 65,174,240	Rp 55,465,400	Rp 60,444,240
Persediaan Akhir bahan baku	Rp 15,890,947	Rp 9,658,788	Rp 10,493,268	Rp 13,034,848	Rp 11,093,080	Rp 12,088,848

July	August	September	October	November	December
Rp 12,088,848	Rp 11,481,120	Rp 11,144,078	Rp 12,759,648	Rp 12,261,080	Rp 10,317,248
Rp 56,797,872	Rp 55,383,348	Rp 65,413,810	Rp 60,806,832	Rp 49,642,408	Rp 55,615,960
Rp 68,886,720	Rp 66,864,468	Rp 76,557,888	Rp 73,566,480	Rp 61,903,488	Rp 65,933,208
Rp 57,405,600	Rp 55,720,390	Rp 63,798,240	Rp 61,305,400	Rp 51,586,240	Rp 54,944,340
Rp 11,481,120	Rp 11,144,078	Rp 12,759,648	Rp 12,261,080	Rp 10,317,248	Rp 10,988,868

Tabel 10.21
Perincian Persediaan & HPP
Tahun 02 / 2005

	January	February	March	April	May	June
Persediaan Bahan Baku						
Persediaan Awal	Rp 10,988,868	Rp 16,625,861	Rp 11,182,469	Rp 12,709,819	Rp 16,063,857	Rp 13,205,245
Pembelian Bahan Baku	Rp 88,766,298	Rp 50,468,952	Rp 65,076,444	Rp 83,673,325	Rp 63,167,613	Rp 74,652,112
Bahan Baku yang tersedia	Rp 99,755,166	Rp 67,094,813	Rp 76,258,913	Rp 96,383,144	Rp 79,231,470	Rp 87,857,357
HPP	Rp 83,129,305	Rp 55,912,344	Rp 63,549,094	Rp 80,319,287	Rp 66,026,225	Rp 73,214,464
Persediaan Akhir bahan baku	•Rp 16,625,861	Rp 11,182,469	Rp 12,709,819	Rp 16,063,857	Rp 13,205,245	Rp 14,642,893

July	August	September	October	November	December
Rp 14,642,893	Rp 14,102,562	Rp 13,310,111	Rp 15,455,419	Rp 14,854,302	Rp 12,496,991
Rp 69,972,479	Rp 65,758,103	Rp 79,422,402	Rp 73,670,393	Rp 60,127,643	Rp 68,705,855
Rp 84,615,372	Rp 79,860,665	Rp 92,732,513	Rp 89,125,812	Rp 74,981,945	Rp 81,202,846
Rp 70,512,810	Rp 66,550,554	Rp 77,277,094	Rp 74,271,510	Rp 62,484,954	Rp 67,677,372
Rp 14,102,562	Rp 13,310,111	Rp 15,455,419	Rp 14,854,302	Rp 12,496,991	Rp 13,525,474

Tabel 10.22
P\$in#ian Persediaan &
Tahun 03 / 2006

	January	February	March	April	May	June
Persediaan Bahan Baku						
Persediaan Awal	Rp 13,525,474	Rp 20,012,352	Rp 13,652,100	Rp 15,515,632	Rp 19,898,466	Rp 15 908 432
Pembelian Bahan Baku	Rp 106,548,636	Rp 61,900,248	Rp 79,441,690	Rp 103,875,164	Rp 75,552,128	Rp 91 346 538
Bahan Baku yang tersedia	Rp 120,074,110	Rp 81,912,600	Rp 93,093,790	Rp 119,390,796	Rp 95,450,594	Rp 107 254 970
HPP	Rp 100,061,758	Rp 68,260,500	Rp 77,578,158	Rp 99,492,330	Rp 79,542,162	Rp 89 379 142
Persediaan Akhir bahan baku	Rp 20,012,352	Rp 13,652,100	Rp 15,515,632	Rp 19,898 466	Rp 15,908,432	Rp 17 875 828

July	August	September	October	November	December
Rp 17,875,828	Rp 17 218,412	Rp 16 428,456	Rp 19 200,092	Rp 17 835 465	Rp 15 256 316
Rp 85,434,643	Rp 80 452,324	Rp 98 772,095	Rp 87 812,697	Rp 73 702 431	Rp 85 299 316
Rp 103,310,471	Rp 97 670,736	Rp 115 200,551	Rp 107 012,789	Rp 91 537 896	Rp 100 555 632
Rp 86,092,059	Rp 81 242,280	Rp 96 000,459	Rp 89 177,324	Rp 76,281 580	Rp 83 796 360
Rp 17,218,412	Rp 16 428,456	Rp 19 200,092	Rp 17 835,465	Rp 15 256 316	Rp 16 759 272

Tabel 10.23.
FENG HAI RESTAURANT
Neraca
Thn 00 / 2003

Aktiva Lancar			Kewajiban	
Kas		Rp 64,742,700	Akrual Pajak	
Persediaan		Rp 80,000,000		
Sewa DM		Rp 148,000,000	Total Kewajiban	Rp -
Total Aktiva Lancar		Rp 292,742,700		
Aktiva Tetap			Modal	
Peralatan	Rp190,950,000		Modal Rudi	Rp 259,000,000
Akumulasi Penyusutan Peralatan		Rp 190,950,000	Modal Yulyansyah	Rp 259,000,000
Perlengkapan	Rp 24,307,300		Laba/Rugi Ditahan	Rp -
Akumulasi Penyusutan Perlengkapan		Rp 24,307,300		
Total Aktiva Tetap		Rp 215,257,300	Total Modal	Rp 518,000,000
Aktiva lain-lain				
Praoperasional dan Perijinan	Rp 10,000,000			
Akumulasi Amortisasi		Rp 10,000,000		
Total Aktiva Lain-lain				
Total Aktiva		Rp 518,000,000	Total Passiva	Rp 518,000,000

Tabel 10.24.
FENG HAI RESTAURANT
Neraca
Thn 01 / 2004

Aktiva Lancar			Kewajiban	
Kas		Rp 248,619,310	Akrual Pajak	Rp 44,769,270
Persediaan		Rp 10,988,868		
Sewa DM		Rp 111,000,000	Total Kewajiban	Rp 44,769,270
Total Aktiva Lancar		Rp 370,608,178		
Aktiva Tetap			Modal	
Peralatan	Rp190,950,000		Modal Rudi	Rp 259,000,000
Akumulasi Penyusutan Peralatan	Rp (19,095,000)		Modal Yulyansyah	Rp 259,000,000
		Rp 171,855,000		
Perlengkapan	Rp 24,307,300		Laba/Rugi Ditahan	Rp 8,139,748
Akumulasi Penyusutan Perlengkapan	Rp (4,861,460)			
		Rp 19,445,840		
Total Aktiva Tetap		Rp 191,300,840	Total Modal	Rp 526,139,748
Aktiva Jangka Panjang				
Praoperasional dan Perijinan	Rp 10,000,000			
Akumulasi Amortisasi	Rp (1,000,000)			
Total Aktiva Lain-lain		Rp 9,000,000		
Total Aktiva		Rp 570,909,018	Total Passiva	Rp 570,909,018

Tabel 10.25.
FENG HAI RESTAURANT
Neraca
Thn 02 / 2005

Aktiva Lancar			Kewajiban	
Kas		Rp 352,615,664	Akrual Pajak	Rp 77,408,152
Persediaan		Rp 13,535,474		
Sewa DM		Rp 74,000,000	Total Kewajiban	Rp 77,408,152
Total Aktiva Lancar		Rp 440,151,138		
Aktiva Tetap			Modal	
Peralatan	Rp 190,950,000		Modal Rudi	Rp 259,000,000
Akumulasi Penyusutan Peralatan	Rp (38,190,000)		Modal Yulyansyah	Rp 259,000,000
		Rp 152,760,000		
Perlengkapan	Rp 24,307,300		Laba/Rugi Ditahan	Rp 20,087,366
Akumulasi Penyusutan Perlengkapan	Rp (9,722,920)			
		Rp 14,584,380		
Total Aktiva Tetap		Rp 167,344,380	Total Modal	Rp 538,087,366
Aktiva Jangka Panjang				
Praoperasional dan Perijinan	Rp 10,000,000			
Akumulasi Amortisasi	Rp (2,000,000)			
Total Aktiva Lain-lain		Rp 8,000,000		
Total Aktiva		Rp 615,495,518	Total Passiva	Rp 615,495,518

Tabel 10.26.
FENG HAI RESTAURANT
Neraca
Thn 03 / 2006

Aktiva Lancar			Kewajiban	
Kas		Rp 450,434,624	Akrual Pajak	Rp 101,711,448
Persediaan		Rp 16,759,272		
Sewa DM		Rp 37,000,000	Total Kewajiban	Rp 101,711,448
Total Aktiva Lancar		Rp 504,193,896		
Aktiva Tetap			Modal	
Peralatan	Rp 190,950,000		Modal Rudi	Rp 259,000,000
Akumulasi Penyusutan Peralatan	Rp (57,285,000)		Modal Yulyansyah	Rp 259,000,000
		Rp 133,665,000		
Perlengkapan	Rp 24,307,300		Laba Ditahan	Rp 34,870,368
Akumulasi Penyusutan Perlengkapan	Rp (14,584,380)			
		Rp 9,722,920		
Total Aktiva Tetap		Rp 143,387,920	Total Modal	Rp 552,870,368
Aktiva Jangka Panjang				
Praoperasional dan Perijinan	Rp 10,000,000			
Akumulasi Amortisasi	Rp (3,000,000)			
Total Aktiva Lain-lain		Rp 7,000,000		
Total Aktiva		Rp 654,581,816	Total Passiva	Rp 654,581,816

Tabel 10.27.
FENG HAI RESTAURANT
Laporan Rugi / Laba (tahun 2004)

[illegible]

[illegible]

Tabel 10 28.
FENG HAI IRESTAURANT
Laporan Rugi / Laba (tahun 2005)

	January	February	March	April	May	June
Pendapatan						
Penjualan	Rp 129,924,000	Rp 115,603,200	Rp 126,295,200	Rp 124,869,600	Rp 127,980,000	Rp 122,731,200
Harga Pokok Penjualan						
Total Harga Pokok Penjualan	Rp 83,129,305	Rp 55,912,344	Rp 63,549,094	Rp 80,319,287	Rp 66,026,225	Rp 73,214,464
Lab Kotor	Rp 46,794,695	Rp 59,690,856	Rp 62,746,106	Rp 44,550,313	Rp 61,953,775	Rp 49,516,736
Biaya-Biaya						
Biaya Gaji	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500
Tunjangan Hari Raya						
Promosi	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000
Telpon, Listrik & Air	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000
Biaya Sewa Gedung	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333
Biaya Penyusutan Perlengkapan	Rp 405,122	Rp 405,122	Rp 405,122	Rp 405,122	Rp 405,122	Rp 405,122
Biaya Penyusutan Peralatan	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250
Biaya Amortisasi	Rp 83,333	Rp 83,333	Rp 83,333	Rp 83,333	Rp 83,333	Rp 83,333
Biaya Steward	Rp 159,060	Rp 159,060	Rp 159,060	Rp 159,060	Rp 159,060	Rp 159,060
Biaya Administrasi	Rp 289,850	Rp 289,850	Rp 289,850	Rp 289,850	Rp 289,850	Rp 289,850
Biaya Keperluan Restoran	Rp 159,500	Rp 159,500	Rp 159,500	Rp 159,500	Rp 159,500	Rp 159,500
Biaya Maintenance	Rp 550,000	Rp 550,000	Rp 550,000	Rp 550,000	Rp 550,000	Rp 550,000
Biaya Lain-lain	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000
Total Biaya	Rp 28,103,948	Rp 28,103,948	Rp 28,103,948	Rp 28,103,948	Rp 28,103,948	Rp 28,103,948
Lab Sebelum Pajak	Rp 18,690,747	Rp 31,586,908	Rp 34,642,158	Rp 16,446,365	Rp 33,849,827	Rp 21,412,788
Pajak						
10% xRp 50.000.000						
15% xRp 50.000.000						
30%						
Total Pajak						
Lab Bersih						
Lab Diambil Pemilik						
Lab Ditahan						

[illegible]

Tabel 10.29
FENG HAI RESTAURANT
Laporan Rugi / Laba (tahun 2006)

	January	February	March	April	May	June
Pendapatan						
Penjualan	Rp 153,544,896	Rp 138,568,320	Rp 151,375,392	Rp 151,865,280	Rp 151,375,392	Rp 147,106,368
Harga Pokok Penjualan						
Total Harga Pokok Penjualan	Rp 100,061,758	Rp 68,260,500	Rp 77,578,158	Rp 99,492,330	Rp 79,542,162	Rp 89,379,142
Laba Kotor	Rp 53,483,138	Rp 70,307,820	Rp 73,797,234	Rp 52,372,950	Rp 71,833,230	Rp 57,727,226
Biaya-Biaya						
Biaya Gaji	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250
Tunjangan Hari Raya						
Promosi	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500
Telpon, Listrik & Air	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000
Biaya Sewa Gedung	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333	Rp 3,083,333
Biaya Penyusutan Perlengkapan	Rp 405,122	Rp 405,122	Rp 405,122	Rp 405,122	Rp 405,122	Rp 405,122
Biaya Penyusutan Peralatan	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250	Rp 1,591,250
Biaya Amortisasi	Rp 83,333	Rp 83,333	Rp 83,333	Rp 83,333	Rp 83,333	Rp 83,333
Biaya Steward	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966
Biaya Administrasi	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615
Biaya Keperluan Restoran	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450
Biaya Maintenance	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000
Biaya Lain-lain	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000
Total Biaya	Rp 30,719,819	Rp 30,719,819	Rp 30,719,819	Rp 30,719,819	Rp 30,719,819	Rp 30,719,819
Laba Sebelum Pajak	Rp 22,763,319	Rp 39,588,001	Rp 43,077,415	Rp 21,653,131	Rp 41,113,411	Rp 27,007,407
Pajak						
10% xRp 50.000.000						
15% xRp 50.000.000						
30%						
Total Pajak						
Laba Bersih						
Laba DiambH Pemiltk						
Laba Ditahan						

July		August		September		October		November		December		Total	
Rp	156,134,304	Rp	151,375,392	Rp	149,695,776	Rp	153,544,896	Rp	147,106,368	Rp	156,134,304	Rp1	807,826,688
Rp	86,092,059	Rp	81,242,280	Rp	96,000,459	Rp	89,177,324	Rp	76,281,580	Rp	83,796,360	Rp1	026,904,112
Rp	70,042,245	Rp	70,133,112	Rp	53,695,317	Rp	64,367,572	Rp	70,824,788	Rp	72,337,944	Rp	780,922,576
Rp	14,913,250	Rp	14,913,250	Rp	14,913,250	Rp	14,913,250	Rp	14,913,250	Rp	14,913,250	Rp	178,959,000
Rp	4,537,500	Rp	4,537,500	Rp	4,537,500	Rp	4,537,500	Rp	4,537,500	Rp	14,913,250	Rp	14,913,250
Rp	3,600,000	Rp	3,600,000	Rp	3,600,000	Rp	3,600,000	Rp	3,600,000	Rp	4,537,500	Rp	54,450,000
Rp	3,083,333	Rp	3,083,333	Rp	3,083,334	Rp	3,083,334	Rp	3,083,334	Rp	3,600,000	Rp	43,200,000
Rp	405,122	Rp	405,122	Rp	405,122	Rp	405,122	Rp	405,122	Rp	3,083,334	Rp	37,000,000
Rp	1,591,250	Rp	1,591,250	Rp	1,591,250	Rp	1,591,250	Rp	405,122	Rp	405,122	Rp	4,861,460
Rp	83,333	Rp	83,333	Rp	83,334	Rp	83,334	Rp	1,591,250	Rp	1,591,250	Rp	19,095,000
Rp	174,966	Rp	174,966	Rp	174,966	Rp	174,966	Rp	83,334	Rp	83,334	Rp	1,000,000
Rp	340,615	Rp	340,615	Rp	174,966	Rp	174,966	Rp	174,966	Rp	174,966	Rp	2,099,592
Rp	175,450	Rp	340,615	Rp	340,615	Rp	340,615	Rp	340,615	Rp	340,615	Rp	4,087,380
Rp	605,000	Rp	175,450	Rp	175,450	Rp	175,450	Rp	175,450	Rp	175,450	Rp	2,105,400
Rp	1,210,000	Rp	605,000	Rp	605,000	Rp	605,000	Rp	605,000	Rp	605,000	Rp	7,260,000
Rp	30,719,819	Rp	1,210,000	Rp	1,210,000	Rp	1,210,000	Rp	1,210,000	Rp	1,210,000	Rp	14,520,000
Rp	39,322,426	Rp	30,719,819	Rp	30,719,821	Rp	30,719,821	Rp	30,719,821	Rp	45,633,071	Rp	383,551,082
		Rp	39,413,293	Rp	22,975,496	Rp	33,647,751	Rp	40,104,967	Rp	26,704,873	Rp	397,371,494
												Rp	5,000,000
												Rp	7,500,000
												Rp	89,211,448
												Rp	101,711,448
												Rp	295,660,046
												Rp	280,877,044
												Rp	14,783,002

Tabel 10.30.
FENG HAI RESTAURANT
Laporan Arus Kas (tahun 2004)

	Pra Operastonal	January	February	March	April	May
Arus Kas Masuk						
Penjualan		Rp 101,184,000	Rp 101,700,000	Rp 106,200 000	Rp 103,200,000	Rp 109,500,000
Modal	Rp 518,000,000					
Total Arus Kas Masuk	Rp 518,000,000	Rp 101,184,000	Rp 101,700,000	Rp 106,200 000	Rp 103,200,000	Rp 109,500,000
Arus Kas Keluar						
Pembelian Bahan Baku	Rp 80,000,000	Rp 15,345,683	Rp 42,061,781	Rp 53,300 820	Rp 67,715,820	Rp 53,523,632
Pembelian Perafatan	Rp 190,950,000					
Pembelian Perlengkapan	Rp 24,307,300					
Sewa DM	Rp 148,000,000					
Gaji		Rp 12,325,000	Rp 12,325,000	Rp 12,325,000	Rp 12,325,000	Rp 12,325,000
Tunjangan Hari Raya						
Promosi		Rp 31,200,000	Rp 3,750,000	Rp 3,750 000	Rp 3,750,000	Rp 3,750,000
Telpon, Listrik& Atr		Rp 2,500,000	Rp 2,500,000	Rp 2,500 000	Rp 2,500 000	Rp 2,500,000
Biaya Steward		Rp 144,600	Rp 144,600	Rp 144 600	Rp 144 600	Rp 144,600
Biaya Administrasi		Rp 272,500	Rp 236,500	Rp 254 500	Rp 254,500	Rp 254,500
Biaya Keperluan ReitotSft		Rp 145,000	Rp 145,000	Rp 145 000	Rp 145,000	Rp 145,000
Biaya Maintenance		Rp 500,000	Rp 500,000	Rp 500,000	Rp 500 000	Rp 500,000
Prive						
Biaya Lain-lain		Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000 000	Rp 1,000,000
Perijinan	Rp 3,000,000					
Biaya lain-tain Praoperasional	Rp 7,000,000					
Total Arus Kas Keluar	Rp 453,257,300	Rp 63,432,783	Rp 62,662,881	Rp 73,919 920	Rp 88,334,920	Rp 74,142,732
Total Arus Kas	Rp 64,742,700	Rp 37,751,217	Rp 39,037,119	Rp 32,280 080	Rp 14,865 080	Rp 35,357,268
Kas Awal		Rp 64,742,700	Rp 102,493,917	Rp 141,531 036	Rp 173,811, 116	Rp 188,676,196
Kas Akhir	Rp 64,742,700	Rp 102,493,917	Rp 141,531,036	Rp 173,811 116	Rp 188,676 196	Rp 224,033.464

June	July	August	September	October	November	December	Total
Rp 103,200,000	Rp 108,000,000	Rp 107,700,000	Rp 103,200,000	Rp 109,500,000	Rp 103,200,000	Rp 106,200,000	Rp 1,262,784,000 Rp 518,000,000
Rp 103,200,000	Rp 108,000,000	Rp 107,700,000	Rp 103,200,000	Rp 109,500,000	Rp 103,200,000	Rp 106,200,000	Rp 1,780,784,000
Rp 61,440,008	Rp 56,797,872	Rp 55,383,348	Rp 65,413,810	Rp 60,806,832	Rp 49,642,408	Rp 55,615,960	Rp 717,047,974 Rp 190,950,000 Rp 24,307,300 Rp 148,000,000
Rp 12,325,000	Rp 12,325,000	Rp 12,325,000	Rp 12,325,000	Rp 12,325,000	Rp 12,325,000	Rp 12,325,000 Rp 12,325,000	Rp 147,900,000 Rp 12,325,000
Rp 3,750,000	Rp 3,750,000	Rp 3,750,000	Rp 3,750,000	Rp 3,750,000	Rp 3,750,000	Rp 3,750,000	Rp 72,450,000
Rp 2,500,000	Rp 2,500,000	Rp 2,500,000	Rp 2,500,000	Rp 2,500,000	Rp 2,500,000	Rp 2,500,000	Rp 30,000,000
Rp 144,600	Rp 144,600	Rp 144,600	Rp 144,600	Rp 144,600	Rp 144,600	Rp 144,600	Rp 1,735,200
Rp 254,500	Rp 254,500	Rp 254,500	Rp 254,500	Rp 254,500	Rp 254,500	Rp 254,500	Rp 3,054,000
Rp 145,000	Rp 145,000	Rp 145,000	Rp 145,000	Rp 145,000	Rp 145,000	Rp 145,000	Rp 1,740,000
Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000	Rp 500,000 Rp 154,655,216	Rp 6,000,000 Rp 154,655,216
Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 1,000,000	Rp 12,000,000 Rp 3,000,000 Rp 7,000,000
Rp 82,059,108	Rp 77,416,972	Rp 76,002,448	Rp 86,032,910	Rp 81,425,932	Rp 70,261,508	Rp 243,215,276	Rp 1,532,164,690
Rp 21,140,892	Rp 30,583,028	Rp 31,697,552	Rp 17,167,090	Rp 28,074,068	Rp 32,938,492	Rp (137,015,276)	Rp 248,619,310
Rp 224,033,464	Rp 245,174,356	Rp 275,757,384	Rp 307,454,936	Rp 324,622,026	Rp 352,696,094	Rp 385,634,586	
Rp 245,174,356	Rp 275,757,384	Rp 307,454,936	Rp 324,622,026	Rp 352,696,094	Rp 385,634,586	Rp 248,619,310	

Tabel 10.31.
FENG HAI RESTAURANT
Laporan Arus Kas (tahun 2005)

	January	February	March	April	May	June
Arus Kas Masuk						
Penjualan	Rp 129,924,000	Rp 115,603,200	Rp 126,295,200	Rp 124,869,600	Rp 127,980,000	Rp 122,731,200
Total Arus Kas Masuk	Rp 129,924,000	Rp 115,603,200	Rp 126,295,200	Rp 124,869,600	Rp 127,980,000	Rp 122,731,200
Arus Kas Keluar						
Pembelian Bahan Baku	Rp 88,766,298	Rp 50,468,952	Rp 65,076,444	Rp 83,673,326	Rp 63,167,613	Rp 74,652,112
Gaji	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500	Rp 13,557,500
Tunjangan Hari Raya						
Promosi	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000	Rp 4,125,000
Telpon, Listrik & Air	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000	Rp 3,000,000
Biaya Steward	Rp 159,060	Rp 159,060	Rp 159,060	Rp 159,060	Rp 159,060	Rp 159,060
Biaya Administrasi	Rp 289,850	Rp 289,850	Rp 289,850	Rp 289,850	Rp 289,850	Rp 289,850
Biaya Keperluan Restoran	Rp 159,500	Rp 159,500	Rp 159,500	Rp 159,500	Rp 159,500	Rp 159,500
Biaya Maintenance	Rp 550,000	Rp 550,000	Rp 550,000	Rp 550,000	Rp 550,000	Rp 550,000
Prive						
Pajak			Rp 44,769,270			
Biaya Lain-lain	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000	Rp 1,100,000
Total Arus Kas Keluif	Rp 111,707,208	Rp 73,409,862	Rp 132,786,624	Rp 106,614,236	Rp 86,108,523	Rp 97,593,022
Total Arus Kas	Rp 18,216,792	Rp 42,193,338	Rp (6,491,424)	Rp 18,255,364	Rp 41,871,477	Rp 25,138,178
Kas Awal	Rp 248,619,310	Rp 266,836,102	Rp 309,029,441	Rp 302,538,016	Rp 320,793,381	Rp 362,664,858
Kas Akhir	Rp 266,836,102	Rp 309,029,441	Rp 302,538,016	Rp 320,793,381	Rp 362,664,858	Rp 387,803,036

July		August		September		October		November		Oecember		Total
Rp	130,248,000	Rp	126,295,200	Rp	122,731,200	Rp	130,248,000	Rp	122,731,200	Rp	128,433,600	Rp1,508,090,400
Rp	130,248,000	Rp	126,295,200	Rp	122,731,200	Rp	130,248,000	Rp	122,731,200	Rp	128,433,600	Rp1,508,090,400
Rp	69,972,479	Rp	65,758,103	Rp	79,422,402	Rp	73,670,393	Rp	60,127,643	Rp	68,715,856	Rp 843,471,619
Rp	13,557,500	Rp	13,557,500	Rp	13,557,500	Rp	13,557,500	Rp	13,557,500	Rp	13,557,500	Rp 162,690,000
										Rp	13,557,500	Rp 13,557,500
Rp	4,125,000	Rp	4,125,000	Rp	4,125,000	Rp	4,125,000	Rp	4,125,000	Rp	4,125,000	Rp 49,500,000
Rp	3,000,000	Rp	3,000,000	Rp	3,000,000	Rp	3,000,000	Rp	3,000,000	Rp	3,000,000	Rp 36,000,000
Rp	159,060	Rp	159,060	Rp	159,060	Rp	159,060	Rp	159,060	Rp	159,060	Rp 1,908,720
Rp	289,850	Rp	289,850	Rp	289,850	Rp	289,850	Rp	289,850	Rp	289,850	Rp 3,478,200
Rp	159,500	Rp	159,500	Rp	159,500	Rp	159,500	Rp	159,500	Rp	159,500	Rp 1,914,000
Rp	550,000	Rp	550,000	Rp	550,000	Rp	550,000	Rp	550,000	Rp	550,000	Rp 6,600,000
										Rp	227,004,737	Rp 227,004,737
												Rp 44,769,270
Rp	1,100,000	Rp	1,100,000	Rp	1,100,000	Rp	1,100,000	Rp	1,100,000	Rp	1,100,000	Rp 13,200,000
Rp	92,913,389	Rp	88,699,013	Rp	102,363,312	Rp	96,611,303	Rp	83,068,553	Rp	332,219,003	Rp1,404,094,047
Rp	37,334,611	Rp	37,596,187	Rp	20,367,888	Rp	33,636 697	Rp	39,662,647	Rp	(203,785,403)	Rp 103,996,353
Rp	387,803,036	Rp	425,137,647	Rp	462,733,834	Rp	483,101,722	Rp	516,738,419	Rp	556,401,066	
Rp	425,137,647	Rp	462,733,834	Rp	483,101,722	Rp	516,738,419	Rp	556,401,066	Rp	352 615,664	

Tabel 10.32.
FENG HAI RESTAURANT
Laporan Arus Kas (tahun 2006)

	January	February	March	April	May	June
Arus Kas Masuk						
Penjualan	Rp 153,544,896	Rp 138,568,320	Rp 151,375,392	Rp 151,865,280	Rp 151,375,392	Rp 147,106,368
Total Arus Kas Masuk	Rp 153,544,896	Rp 138,568,320	Rp 151,375,392	Rp 151,865,280	Rp 151,375,392	Rp 147,106,368
Arus Kas Keluar						
Pembelian Bahan Baku	Rp 106,538,635	RP 61,900,248	Rp 79,441,690	Rp 103,875,164	Rp 75,552,128	Rp 91,346,538
Gaji	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250
Tunjangan Hari Raya						
Promosi	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500
Telpon, Listrik & Air	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000
Biaya Steward	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966
Biaya Administrasi	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615
Biaya Keperluan Restoran	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450
Biaya Maintenance	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000
Prive						
Pajak			Rp 77,408,152			
Biaya Lain-lain	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000
Total Arus Kas Kelyttf	Rp 132,095,416	Rp 87,457,029	Rp 182,406,623	Rp 129,431,945	Rp 101,108,909	Rp 116,903,319
Total Arus Kas	Rp 21,449,480	Rp 51,111,291	Rp (31,031,231)	Rp 22,433,335	Rp 50,266,483	Rp 30,203,049
Kas Awal	Rp 352,615,664	Rp 374,065,143	Rp 425,176,434	Rp 394,145,203	Rp 416,578,538	Rp 466,845,021
Kas Akhir	Rp 374,065,143	Rp 425,176,434	Rp 394,145,203	Rp 416,578,538	Rp 466,845,021	Rp 497,048,070

July	August	September	October	November	December	Total
Rp 156,134,304	Rp 151 375,392	Rp 149,695,776	Rp 153,544,896	Rp 147,106,368	Rp 156,134,304	Rp 1 807,826,688
Rp 156,134 304	Rp 151 375,392	Rp 149,695,776	Rp 153,544,896	Rp 147,106,368	Rp 156,134,304	Rp 1 807,826,688
Rp 85,434,642	Rp 80 272,324	Rp 98,952,095	Rp 87,812,697	Rp 73,702,431	Rp 85,299,316	Rp 1 030,127,910
Rp 14,913,250	Rp 14 913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 14,913,250	Rp 178,959,000
					Rp 14,913,250	Rp 14,913,250
Rp 4,537,500	Rp 4 537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 4,537,500	Rp 54,450,000
Rp 3,600,000	Rp 3 600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 3,600,000	Rp 43,200,000
Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 174,966	Rp 2,099,592
Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 340,615	Rp 4,087,380
Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 175,450	Rp 2,105,400
Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 605,000	Rp 7,260,000
					Rp 280,877,044	Rp 280,877,044
						Rp 77,408,152
Rp 1,210,000	Rp 1 210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 1,210,000	Rp 14,520,000
Rp 110,991,423	Rp 105 829,105	Rp 124,508,876	Rp 113,369,478	Rp 99,259,212	Rp 406,646,391	Rp 1 710,007,727
Rp 45,142,881	Rp 45 546 287	Rp 25,186,900	Rp 40,175,418	Rp 47,847 156	Rp (250,512,087)	Rp 97,818,961
Rp 497,048,070	Rp 542 190,950	Rp 587,737,237	Rp 612,924,137	Rp 653,099 555	Rp 700,946,711	
Rp 542,190,950	Rp 587 737,237	Rp 612,924,137	Rp 653,099,555	Rp 700,946 711	Rp 450,434,624	

Tabel 10.33.
FENG HAI RESTAURANT
Net Present Value

Tahun	Net Income	Depreciation	Cash In Flow	Diskon Faktor 8%	PV of cashflow
01	Rp 162,794,964	Rp 24,956,460	Rp 187,751,424	0.925925926	Rp 173,843,911
02	Rp 238,952,355	Rp 24,956,460	Rp 263,908,815	0.85733882	Rp 226,259,272
03	Rp 295,660,046	Rp 24,956,460	Rp 320,616,506	0.793832241	Rp 254,515,719
				Total	Rp 654,618,902
				Total Investment	Rp 518,000,000
				NPV	Rp 136,618,902

Tabel 10.34.
FENG HAI RESTAURANT
Internal Rate of Return

Tahun	Net Income	Depreciation	Cash In Flow	Diskon Faktor 20%	PV of cashflow
01	Rp 162,794,964	Rp 24,956,460	Rp 187,751,424	0.833333333	Rp 156,459,520
02	Rp 238,952,355	Rp 24,956,460	Rp 263,908,815	0.694444444	Rp 183,270,010
03	Rp 295,660,046	Rp 24,956,460	Rp 320,616,506	0.578703704	Rp 185,541,959
				Total	Rp 525,271,490
				Total Investment	Rp 518,000,000
				NPV	Rp 7,271,490

Tahun	Net Income	Depreciation	Cash In Flow	21%	PV of cashflow
01	Rp 162,794,964	Rp 24,956,460	Rp 187,751,424	0.826446281	Rp 155,166,466
02	Rp 238,952,355	Rp 24,956,460	Rp 263,908,815	0.683013455	Rp 180,253,272
03	Rp 295,660,046	Rp 24,956,460	Rp 320,616,506	0.56447393	Rp 180,979,659
				Total	Rp 516,399,397
				Total Investment	Rp 518,000,000
				NPV	Rp (1,600,603)

IRR Actual = 20.82%
IRR Estimate = 16.00%

Payback Periode

Initial Investment	Rp 518,000,000
Net CF Thn 01	Rp 187,751,424
Net CF Thn 02	Rp 263,908,815
	Rp 66,339,761

$$=(66.339.761 / 320.616.506) \times 12 \text{ bulan}$$

$$= 2,48$$

$$= 2 \text{ bulan } 14 \text{ hari}$$

jadi payback periodenya adalah 2 tahun **2 bulan dan 14 hari**

Tabel 10.35.
FENG HAI RESTAURANT
Analisis Rasio

	Rasio-rasio	Thn01	Thn02	Thn03
1	Net Profit Margin	12.89%	15.84%	16.35%
2	Total Asset Turnover	2.211883084	2.450205332	2.761804014
3	Current <i>Ratio</i>	8.278182261	5.686108324	4.957100753
4	Inventory Turnover	64.2522147	62.12748723	61.27378994
5	ROA	28.52%	38.82%	45.17%
6	ROE	30.94%	44.41%	53.48%
7	Fixed Asset Turnover	6.601037403	9.011897501	12.60794276
8	Labor Cost Percentage	12.69%	1169%	10.72%