

LAMPIRAN

Lampiran 1 Product Line Income Statement Using Physical Measure Method for the year 2022.

Product Line Income Statement Using Physical Measure Method for the year 2022						
	Strawberry	Blueberry	Nanas	Vanilla Cheese	Vanilla Moocha	Pandan Cheese
Revenues	Rp4.410.000	Rp3.360.000	Rp22.660.000	Rp14.700.000	Rp4.410.000	Rp14.700.000
Production Cost :						
Joint Cost Allocated	Rp1.529.262	Rp1.165.152	Rp7.500.666	Rp5.097.540	Rp1.529.262	Rp5.097.540
Separable Cost	Rp147.000	Rp112.000	Rp1.133.000	Rp1.890.000	Rp457.800	Rp1.960.000
Cost of Goods Sold	Rp1.676.262	Rp1.277.152	Rp8.633.666	Rp6.987.540	Rp1.987.062	Rp7.057.540
Gross Margin	Rp2.733.738	Rp2.082.848	Rp14.026.334	Rp7.712.460	Rp2.422.938	Rp7.642.460
Gross Margin Percentage	61,99%	61,99%	61,90%	52,47%	54,94%	51,99%
	Moocha messes	Marble	Martabak	Black Point	Nutella	Total
Revenues	Rp7.560.000	Rp5.460.000	Rp25.145.000	Rp7.770.000	Rp1.680.000	Rp111.855.000
Production Cost :						
Joint Cost Allocated	Rp2.621.592	Rp1.893.372	Rp7.791.954	Rp2.694.414	Rp582.576	Rp37.503.330
Separable Cost	Rp784.800	Rp182.000	Rp5.718.080	Rp1.387.500	Rp240.000	Rp14.012.180
Cost of Goods Sold	Rp3.406.392	Rp2.075.372	Rp13.510.034	Rp4.081.914	Rp822.576	Rp51.515.510
Gross Margin	Rp4.153.608	Rp3.384.628	Rp11.634.966	Rp3.688.086	Rp857.424	Rp60.339.490
Gross Margin Percentage	54,94%	61,99%	46,27%	47,47%	51,04%	53,94%

Lampiran 2 Product Line Income Statement Using Sales Value at Splitoff Method for the year 2022.

Product Line Income Statement Using Sales Value at Splitoff Method for the year 2022						
	Strawberry	Blueberry	Nanas	Vanilla Cheese	Vanilla Moocha	Pandan Cheese
Revenues	Rp4.410.000	Rp3.360.000	Rp22.660.000	Rp14.700.000	Rp4.410.000	Rp14.700.000
Production Cost :						
Joint Cost Allocated	Rp1.478.608	Rp1.126.558	Rp7.597.563	Rp4.928.693	Rp1.478.608	Rp4.928.693
Separable Cost	Rp147.000	Rp112.000	Rp1.133.000	Rp1.890.000	Rp457.800	Rp1.960.000
Cost of Goods Sold	Rp1.625.608	Rp1.238.558	Rp8.730.563	Rp6.818.693	Rp1.936.408	Rp6.888.693
Gross Margin	Rp2.784.392	Rp2.121.442	Rp13.929.437	Rp7.881.307	Rp2.473.592	Rp7.811.307
Gross Margin Percentage	63,14%	63,14%	61,47%	53,61%	56,09%	53,14%
	Moocha messes	Marble	Martabak	Black Point	Nutella	Total
Revenues	Rp7.560.000	Rp5.460.000	Rp25.145.000	Rp7.770.000	Rp1.680.000	Rp111.855.000
Production Cost :						
Joint Cost Allocated	Rp2.534.756	Rp1.830.657	Rp8.430.747	Rp2.605.166	Rp563.279	Rp37.503.330
Separable Cost	Rp784.800	Rp182.000	Rp5.718.080	Rp1.387.500	Rp240.000	Rp14.012.180
Cost of Goods Sold	Rp3.319.556	Rp2.012.657	Rp14.148.827	Rp3.992.666	Rp803.279	Rp51.515.510
Gross Margin	Rp4.240.444	Rp3.447.343	Rp10.996.173	Rp3.777.334	Rp876.721	Rp60.339.490
Gross Margin Percentage	56,09%	63,14%	43,73%	48,61%	52,19%	53,94%

Lampiran 3 Product Line Income Statement Using Net Realizable Value Method for the year 2022.

Product Line Income Statement Using Net Realizable Value Method for the year 2022						
	Strawberry	Blueberry	Nanas	Vanilla Cheese	Vanilla Moocha	Pandan Cheese
Revenues	Rp4.410.000	Rp3.360.000	Rp22.660.000	Rp14.700.000	Rp4.410.000	Rp14.700.000
Cost Of Goods Sold :						
Joint Cost	Rp1.634.016	Rp1.244.964	Rp8.251.338	Rp4.910.096	Rp1.514.885	Rp4.883.265
Seperable Cost	Rp147.000	Rp112.000	Rp1.133.000	Rp1.890.000	Rp457.800	Rp1.960.000
Production Cost	Rp1.781.016	Rp1.356.964	Rp9.384.338	Rp6.800.096	Rp1.972.685	Rp6.843.265
Gross Margin	Rp2.628.984	Rp2.003.036	Rp13.275.662	Rp7.899.904	Rp2.437.315	Rp7.856.735
Gross Margin Percentage	59,61%	59,61%	58,59%	53,74%	55,27%	53,45%
	Moocha messes	Marble	Martabak	Black Point	Nutella	Total
Revenues	Rp7.560.000	Rp5.460.000	Rp25.145.000	Rp7.770.000	Rp1.680.000	Rp111.855.000
Cost Of Goods Sold :						
Joint Cost	Rp2.596.946	Rp2.023.067	Rp7.446.374	Rp2.446.424	Rp551.955	Rp37.503.330
Seperable Cost	Rp784.800	Rp182.000	Rp5.718.080	Rp1.387.500	Rp240.000	Rp14.012.180
Production Cost	Rp3.381.746	Rp2.205.067	Rp13.164.454	Rp3.833.924	Rp791.955	Rp51.515.510
Gross Margin	Rp4.178.254	Rp3.254.933	Rp11.980.546	Rp3.936.076	Rp888.045	Rp60.339.490
Gross Margin Percentage	55,27%	59,61%	47,65%	50,66%	52,86%	53,94%

Lampiran 4 Product Line Income Statement Using Constant Gross Margin Percentage NRV Method For the year 2022.

Product Line Income Statement Using Constant Gross Margin Percentage NRV Method For the year 2022						
	Strawberry	Blueberry	Nanas	Vanilla Cheese	Vanilla Moocha	Pandan Cheese
Revenues	Rp4.410.000	Rp3.360.000	Rp22.660.000	Rp14.700.000	Rp4.410.000	Rp14.700.000
Cost of Goods Sold						
Joint Costs	Rp1.884.053	Rp1.435.469	Rp9.303.203	Rp4.880.176	Rp1.573.253	Rp4.810.176
Seperable Costs	Rp147.000	Rp112.000	Rp1.133.000	Rp1.890.000	Rp457.800	Rp1.960.000
Production Costs	Rp2.031.053	Rp1.547.469	Rp10.436.203	Rp6.770.176	Rp2.031.053	Rp6.770.176
Gross Margin	Rp2.378.947	Rp1.812.531	Rp12.223.797	Rp7.929.824	Rp2.378.947	Rp7.929.824
Gorss Margin Percentage	53,94%	53,94%	53,94%	53,94%	53,94%	53,94%
	Moocha messes	Marble	Martabak	Black Point	Nutella	Total
Revenues	Rp7.560.000	Rp5.460.000	Rp25.145.000	Rp7.770.000	Rp1.680.000	Rp111.855.000
Cost of Goods Sold						
Joint Costs	Rp2.697.005	Rp2.332.637	Rp5.862.605	Rp2.191.021	Rp533.734	Rp37.503.330
Seperable Costs	Rp784.800	Rp182.000	Rp5.718.080	Rp1.387.500	Rp240.000	Rp14.012.180
Production Costs	Rp3.481.805	Rp2.514.637	Rp11.580.685	Rp3.578.521	Rp773.734	Rp51.515.510
Gross Margin	Rp4.078.195	Rp2.945.363	Rp13.564.315	Rp4.191.479	Rp906.266	Rp60.339.490
Gorss Margin Percentage	53,94%	53,94%	53,94%	53,94%	53,94%	53,94%

Lampiran 5 Perbandingan Biaya Produksi Dengan Menggunakan Metode lokasi Biaya Bersama.

	Strawberry	Blueberry	Nanas	Vanila Cheese
Biaya Produksi (Joint cost + Separable Cost)				
1. Physical Method	Rp1.676.262	Rp1.277.152	Rp8.633.666	Rp6.987.540
2. Sales Value at Split off point	Rp1.676.262	Rp1.277.152	Rp8.633.666	Rp6.987.540
3. NRV Method	Rp1.781.016	Rp1.356.964	Rp9.384.338	Rp6.800.096
4. Constants Gross Margin %	Rp2.031.053	Rp1.547.469	Rp10.436.203	Rp6.770.176
	Vanila Mocha	Pandan Cheese	Mocha Messes	Marble
Biaya Produksi (Joint cost + Separable Cost)				
1. Physical Method	Rp1.987.062	Rp7.057.540	Rp3.406.392	Rp2.075.372
2. Sales Value at Split off point	Rp1.987.062	Rp7.057.540	Rp3.406.392	Rp2.075.372
3. NRV Method	Rp1.972.685	Rp6.843.265	Rp3.381.746	Rp2.205.067
4. Constants Gross Margin %	Rp2.031.053	Rp6.770.176	Rp3.481.805	Rp2.514.637
	Martabak	Black Point	Nutella	Total
Biaya Produksi (Joint cost + Separable Cost)				
1. Physical Method	Rp13.510.034	Rp4.081.914	Rp822.576	Rp51.515.510
2. Sales Value at Split off point	Rp13.510.034	Rp4.081.914	Rp822.576	Rp51.515.510
3. NRV Method	Rp13.164.454	Rp3.833.924	Rp791.955	Rp51.515.510
4. Constants Gross Margin %	Rp11.580.685	Rp3.578.521	Rp773.734	Rp51.515.510

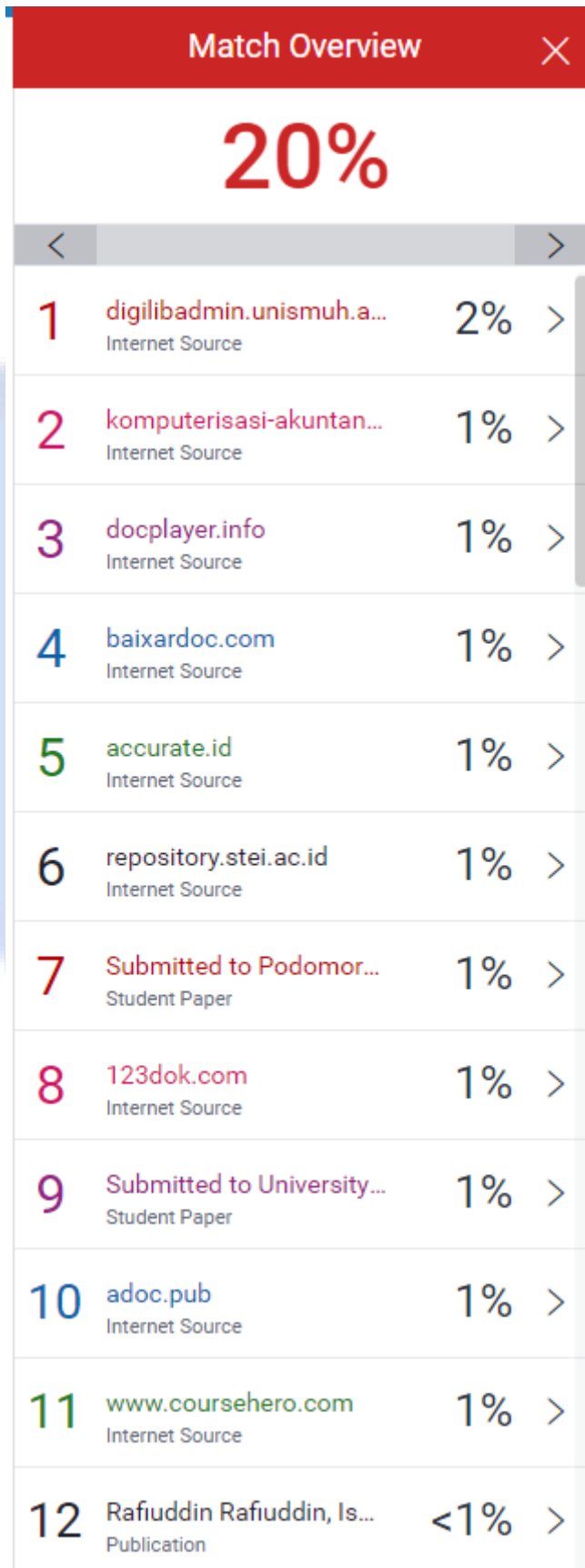
Lampiran 6 Perbandingan *Gross Margin* Dengan Menggunakan Metode Alokasi Biaya Bersama.

	Strawberry	Blueberry	Nanas	Vanila Cheese
Gross Margin				
1. Physical Method	Rp2.733.738	Rp2.082.848	Rp14.026.334	Rp7.712.460
2. Sales Value at Split off point	Rp2.733.738	Rp2.082.848	Rp14.026.334	Rp7.712.460
3. NRV Method	Rp2.628.984	Rp2.003.036	Rp13.275.662	Rp7.899.904
4. Constants Gross Margin %	Rp2.378.947	Rp1.812.531	Rp12.223.797	Rp7.929.824
	Vanila Mocha	Pandan Cheese	Mocha Messes	Marble
Gross Margin				
1. Physical Method	Rp2.422.938	Rp7.642.460	Rp4.153.608	Rp3.384.628
2. Sales Value at Split off point	Rp2.422.938	Rp7.642.460	Rp4.153.608	Rp3.384.628
3. NRV Method	Rp2.437.315	Rp7.856.735	Rp4.178.254	Rp3.254.933
4. Constants Gross Margin %	Rp2.378.947	Rp7.929.824	Rp4.078.195	Rp2.945.363
	Martabak	Black Point	Nutella	Total
Gross Margin				
1. Physical Method	Rp11.634.966	Rp3.688.086	Rp857.424	Rp60.339.490
2. Sales Value at Split off point	Rp11.634.966	Rp3.688.086	Rp857.424	Rp60.339.490
3. NRV Method	Rp11.980.546	Rp3.936.076	Rp888.045	Rp60.339.490
4. Constants Gross Margin %	Rp13.564.315	Rp4.191.479	Rp906.266	Rp60.339.490

Lampiran 7 Perbandingan Persentase *Gross Margin* Dengan Menggunakan Metode Alokasi Biaya Bersama.

	Strawberry	Blueberry	Nanas	Vanila Cheese
% Gross Margin				
1. Physical Method	61,99%	61,99%	61,90%	52,47%
2. Sales Value at Split off point	61,99%	61,99%	61,90%	52,47%
3. NRV Method	59,61%	59,61%	58,59%	53,74%
4. Constants Gross Margin %	53,94%	53,94%	53,94%	53,94%
	Vanila Mocha	Pandan Cheese	Mocha Messes	Marble
% Gross Margin				
1. Physical Method	54,94%	51,99%	54,94%	61,99%
2. Sales Value at Split off point	54,94%	51,99%	54,94%	61,99%
3. NRV Method	55,27%	53,45%	55,27%	59,61%
4. Constants Gross Margin %	53,94%	53,94%	53,94%	53,94%
	Martabak	Black Point	Nutella	Total
% Gross Margin				
1. Physical Method	46,27%	47,47%	51,04%	53,94%
2. Sales Value at Split off point	46,27%	47,47%	51,04%	53,94%
3. NRV Method	47,65%	50,66%	52,86%	53,94%
4. Constants Gross Margin %	53,94%	53,94%	53,94%	53,94%

Lampiran 8 Hasil Uji Turnitin



The image shows a screenshot of the Turnitin Match Overview interface. At the top, a red header bar contains the text "Match Overview" and a close button (X). Below the header, the similarity score "20%" is displayed in large red font. A horizontal bar with left and right arrow icons is positioned below the score. The main content is a list of 12 sources, each with a colored number, the source name, the source type, and the percentage match. The sources are numbered 1 through 12. The first source, "digilibadmin.unismuh.a...", has a 2% match, while all other sources have a 1% match, except for the last one, "Rafiuddin Rafiuddin, Is...", which has a match of less than 1%.

Rank	Source Name	Source Type	Match Percentage
1	digilibadmin.unismuh.a...	Internet Source	2%
2	komputerisasi-akuntan...	Internet Source	1%
3	docplayer.info	Internet Source	1%
4	baixardoc.com	Internet Source	1%
5	accurate.id	Internet Source	1%
6	repository.stei.ac.id	Internet Source	1%
7	Submitted to Podomor...	Student Paper	1%
8	123dok.com	Internet Source	1%
9	Submitted to University...	Student Paper	1%
10	adoc.pub	Internet Source	1%
11	www.coursehero.com	Internet Source	1%
12	Rafiuddin Rafiuddin, Is...	Publication	<1%