

## **BAB IX**

### **RENCANA KEUANGAN**

#### 9.1. Permodalan

Seperti yang telah disebutkan pada bab sebelumnya, usaha restoran Kid's Fantasy didirikan oleh 2 orang, yaitu Elysabeth K.P. dan Magdiel. Besarnya modal yang diperlukan sebesar Rp 375.000.000,00 dan akan ditanggung oleh 2 orang tersebut dengan pembagian 50%:50%, sebesar Rp 162.500.000,00.

#### 9.2. Biaya-biaya yang dikeluarkan Kid's Fantasy

##### a. Biaya sewa tempat.

- Lantai dasar = US\$ 52.00 /m2/ bulan (belum termasuk PPN 10%)
- Kurs yang berlaku US\$1.00=Rp 4.500,00
- Jangka waktu sewa 3 tahun
- Luas toko 10x15
- Cara pembayaran :20% dilunasi pada waktu sewa dan 80% diangsur selama 18 bulan.
- Service charge sebesar US\$ 7.00/m2/bulan (belum termasuk PPN 4%), dibayar di muka setiap bulan dengan jaminan 3 bulan, dilunasi setelah konfirmasi.

- b. Bunga deposito 15 % per tahun.
- c. Biaya lain-lain merupakan biaya iuran, keamanan dan biaya lainnya.
- d. Biaya gaji tiap tahunnya diasumsikan naik sebesar 15%.
- e. Biaya-biaya yang dikeluarkan diasumsikan naik 20 % per tahunnya.
- f. Pajak penghasilan
  - Rp. 0 – Rp 25.000.000 sebesar 10%
  - Rp. 25.000.000 – Rp 50.000.000 sebesar 15%
  - Rp. 50.000.000 – ke atas sebesar 30%
- g. Perhitungan penyusutan menggunakan metode *straight line*.

## 9.2 Laporan Keuangan

## Daftar Harga Menu Paket "Kid's Fantasy"

Paket A	Rp	7,750
Paket B	Rp	9,000
Paket C	Rp	8,500
Paket D	Rp	10,000

## Daftar Harga Makanan Non Paket "Kid's Fantasy"

Nasi Putih	Rp	1,000
Aneka Angsio	Rp	5,500
Bistik Ayam Saos Inggris	Rp	6,500
Tempura Udang	Rp	7,000
Sup Rollade Ayam Udang	Rp	6,750
Sup Jagung	Rp	4,000
Sup Ayam Makaroni	Rp	4,500
Capcai Kuah	Rp	5,000

## Daftar Harga Minuman dan Dessert

Jus Jeruk	Rp	2,500
Jus Apel	Rp	2,500
Jus Tomat	Rp	2,500
Jus Semangka	Rp	2,500
Jus Sirsat	Rp	2,500
Es Kopyor Sintetis	Rp	3,000
Es Puding "Kid's Fantasy"	Rp	4,000
Air Mineral	Rp	1,000
Puding Coklat saos Vanili	Rp	2,500
Puding Almond Komplit	Rp	2,500
Puding Fantasy	Rp	3,000
Es krim (per scope)	Rp	3,000
Coctail es krim	Rp	4,000
Special "Kid's Fantasy" es krim	Rp	6,000
Susu (coklat/strawberry/vanila)	Rp	2,500

Daftar Gaji per Bulan (dalam rupiah)

Jabatan	Jumlah Orang	Tahun Pertama		Jumlah Orang	Tahun Kedua		Jumlah Orang	Tahun Ketiga	
		Gaji	Total		Gaji	Total		Gaji	Total
Manajer	2	1,000,000	2,000,000	2	1,200,000	2,400,000	2	1,440,000	2,880,000
Asisten manajer	1	750,000	750,000	1	900,000	900,000	1	1,080,000	1,080,000
Koki	1	1,000,000	1,000,000	2	1,200,000	2,400,000	3	1,440,000	4,320,000
Pembantu koki	2	400,000	800,000	3	480,000	1,440,000	5	576,000	2,880,000
Pelayan full-timer	6	300,000	1,800,000	7	360,000	2,520,000	9	432,000	3,888,000
Pelayan part-timer	4	175,000	700,000	4	210,000	840,000	6	252,000	1,512,000
Kasir	2	450,000	900,000	2	540,000	1,080,000	2	648,000	1,296,000
Petugas kebersihan dapur	2	325,000	650,000	3	390,000	1,170,000	4	468,000	1,872,000
Petugas kebersihan restoran	2	325,000	650,000	3	390,000	1,170,000	4	468,000	1,872,000
Total			9,250,000			13,920,000			21,600,000

Rincian Biaya Promosi

Uraian	Tahun pertama			Tahun kedua			Tahun ketiga		
	Banyaknya	Harga satuan	Total	Banyaknya	Harga satuan	Total	Banyaknya	Harga satuan	Total
Brosur	2000	Rp 84	Rp 168,000	3000	Rp 101	Rp 302,400	3000	Rp 121	Rp 362,880
Mainan	1000	Rp 3,500	Rp 3,500,000	1200	Rp 4,200	Rp 5,040,000	1440	Rp 5,040	Rp 7,257,600
Balon	500	Rp 1,000	Rp 500,000	600	Rp 1,200	Rp 720,000	720	Rp 1,440	Rp 1,036,800
Iklan Jawa Post			Rp 1,375,000			Rp 1,650,000			Rp 1,980,000
Iklan Surabaya Post			Rp 935,000			Rp 1,122,000			Rp 1,346,400
Iklan Radio Suara Surabaya			Rp 1,600,000			Rp 1,920,000			Rp 2,304,000
Iklan Radio Kids			Rp 1,200,000			Rp 1,440,000			Rp 1,728,000
Spanduk			Rp 120,000			Rp 144,000			Rp 172,800
Total			Rp 9,398,000			Rp 12,338,400			Rp 16,188,480

Keterangan :

Promosi setiap bulan: brosur, mainan, balon, spanduk

Promosi tidak rutin:

Iklan Jawa Post : Januari, Mei, Juni, September

Iklan Surabaya Post: April, Oktober

Iklan radio SS: Februari, Juli, Desember

Iklan radio Kids: Maret, Agustus, Nopember

Kid's Fantasy  
Daftar Inventaris dan Penyusutan

Inventaris					Depresiasi		
Uraian	Jumlah	Satuan	Harga Satuan	Total	Tahun	Bulan	Biaya/bulan
Piring makan 10 " merk Sango	20	lz	Rp 105,000	Rp 2,100,000	2	24	Rp 87,500
Mangkok sup merk Sango	10	lz	Rp 190,000	Rp 1,900,000	2	24	Rp 79,167
Lepek kecap merek Sango	4	lz	Rp 40,200	Rp 160,800	2	24	Rp 6,700
Tempat garam dan merica	20	biji	Rp 8,600	Rp 172,000	2	24	Rp 7,167
Tempat gula	8	biji	Rp 16,200	Rp 129,600	2	24	Rp 5,400
Tempat tusuk gigi	20	biji	Rp 7,000	Rp 140,000	2	24	Rp 5,833
Gelas minuman	15	lz	Rp 22,000	Rp 330,000	2	24	Rp 13,750
Gelas juice	3	lz	Rp 29,000	Rp 87,000	2	24	Rp 3,625
Sendok makan	15	lz	Rp 31,800	Rp 477,000	2	24	Rp 19,875
Garpu makan	15	lz	Rp 31,500	Rp 472,500	2	24	Rp 19,688
Pisau makan	5	lz	Rp 30,500	Rp 152,500	2	24	Rp 6,354
Sendok gelas	1	lz	Rp 20,000	Rp 20,000	2	24	Rp 833
Sendok the	5	lz	Rp 16,800	Rp 84,000	2	24	Rp 3,500
Garpu buah	10	lz	Rp 16,200	Rp 162,000	2	24	Rp 6,750
Pemasrah es batu	1	biji	Rp 350,000	Rp 350,000	3	36	Rp 9,722
Rice cooker "Rinnai"	1	biji	Rp 1,850,000	Rp 1,850,000	3	36	Rp 51,389
Kulkas	2	biji	Rp 1,550,000	Rp 3,100,000	5	60	Rp 51,667
Freezer	1	biji	Rp 4,750,000	Rp 4,750,000	5	60	Rp 79,167
Fryer 8 liter	2	biji	Rp 3,000,000	Rp 6,000,000	5	60	Rp 100,000
Kompor	5	biji	Rp 275,000	Rp 1,375,000	5	60	Rp 22,917
Kompor "Rinnai" 2 burner	1	biji	Rp 233,000	Rp 233,000	5	60	Rp 3,883
Cash Register	1	biji	Rp 3,500,000	Rp 3,500,000	5	60	Rp 58,333
Meja Kasir	1	biji	Rp 750,000	Rp 750,000	7	84	Rp 8,929
Kursi kasir	1	biji	Rp 250,000	Rp 250,000	7	84	Rp 2,976
Safety box	1	biji	Rp 1,800,000	Rp 1,800,000	7	84	Rp 21,429
Serving Dish	1	set	Rp 10,000,000	Rp 10,000,000	5	60	Rp 166,667
Meja kursi	25	set	Rp 500,000	Rp 12,500,000	7	84	Rp 148,810
Wastafel	2	biji	Rp 125,000	Rp 250,000	7	84	Rp 2,976
Mainan huruf puzzle	5	set	Rp 131,000	Rp 655,000	4	48	Rp 13,646
Mainan Blocks	5	set	Rp 110,000	Rp 550,000	4	48	Rp 11,458
Kemah	1	biji	Rp 199,900	Rp 199,900	4	48	Rp 4,165
Sega pico	1	biji	Rp 2,925,000	Rp 2,925,000	5	60	Rp 48,750
Prusutan Capsule	1	biji	Rp 13,000,000	Rp 13,000,000	7	84	Rp 154,762
TV 14" merk "Konka"	1	biji	Rp 900,000	Rp 900,000	5	60	Rp 15,000
TV 28" merk "Sanyo"	1	biji	Rp 3,000,000	Rp 3,000,000	5	60	Rp 50,000
VCD+Speaker+kaset	1	set	Rp 2,500,000	Rp 2,500,000	5	60	Rp 41,667
Kalkulator	1	biji	Rp 30,000	Rp 30,000	5	60	Rp 500
Pesawat telepon	1	biji	Rp 50,000	Rp 50,000	5	60	Rp 833
Baki bon	5	biji	Rp 5,350	Rp 26,750	3	36	Rp 743
Dandang air	3	biji	Rp 103,000	Rp 309,000	5	60	Rp 5,150
Entong nasi	3	biji	Rp 1,500	Rp 4,500	3	36	Rp 125
Irus	5	biji	Rp 5,500	Rp 27,500	3	36	Rp 764
Sutil	5	biji	Rp 30,000	Rp 150,000	3	36	Rp 4,167
Penggorengan	8	biji	Rp 14,500	Rp 116,000	3	36	Rp 3,222
Baskom	20	biji	Rp 1,500	Rp 30,000	3	36	Rp 833
Telenan	3	biji	Rp 50,000	Rp 150,000	3	36	Rp 4,167
Pisau biasa	3	biji	Rp 26,400	Rp 79,200	3	36	Rp 2,200
Pisau buah	2	biji	Rp 15,950	Rp 31,900	3	36	Rp 886
Pisau daging	3	biji	Rp 22,550	Rp 67,650	3	36	Rp 1,879
Tempat bumbu	10	biji	Rp 21,500	Rp 215,000	3	36	Rp 5,972

## Lanjutan daftar Inventaris

Uraian	Inventaris				Depresiasi		
	Jumlah	Satuan	Harga Satuan	Total	Tahun	Bulan	Biaya/bulan
Baki	5	biji	Rp 12,300	Rp 61,500	3	36	Rp 1,708
Blender	2	biji	Rp 80,000	Rp 160,000	3	36	Rp 4,444
Ember cuci piring	2	biji	Rp 46,000	Rp 92,000	3	36	Rp 2,556
Juicer	1	biji	Rp 45,000	Rp 45,000	3	36	Rp 1,250
Teko	3	biji	Rp 20,000	Rp 60,000	3	36	Rp 1,667
Tempat air	3	biji	Rp 63,000	Rp 189,000	3	36	Rp 5,250
Toples	10	biji	Rp 2,500	Rp 25,000	3	36	Rp 694
Timbangan	1	biji	Rp 90,000	Rp 90,000	5	60	Rp 1,500
Cepitan	5	biji	Rp 9,000	Rp 45,000	3	36	Rp 1,250
Entong makanan	5	biji	Rp 10,500	Rp 52,500	3	36	Rp 1,458
Entong Sup	3	biji	Rp 12,000	Rp 36,000	3	36	Rp 1,000
Pel-pel-an	3	biji	Rp 25,000	Rp 75,000	3	36	Rp 2,083
Rubber mop	2	biji	Rp 34,000	Rp 68,000	3	36	Rp 1,889
Sapu	3	biji	Rp 11,500	Rp 34,500	3	36	Rp 958
Sign board anti selip	1	biji	Rp 38,000	Rp 38,000	3	36	Rp 1,056
Keset "WELCOME"	1	biji	Rp 17,500	Rp 17,500	3	36	Rp 486
Tong sampah	5	biji	Rp 20,000	Rp 100,000	3	36	Rp 2,778
<b>TOTAL</b>				<b>Rp 79,301,800</b>			<b>Rp 1,397,922</b>

## Persediaan Bahan Pendukung Pra-Operasional (dalam rupiah)

Item	Banyaknya	Satuan	Harga Satuan	Total
Bawang bombay	5	kg	3,750	18,750
Bawang daun	5	kg	4,000	20,000
Bawang Merah	15	kg	3,000	45,000
Bawang putih	15	kg	5,000	75,000
Beras	3	sak	110,000	330,000
Daging Sapi	15	kg	21,000	315,000
Daging Ayam	15	kg	14,000	210,000
Daging Udang	5	kg	20,000	100,000
Garam	15	kg	1,700	25,500
Gula	15	kg	4,000	60,000
Gula merah	5	kg	4,500	22,500
Jahe	2	kg	3,500	7,000
Jamur	10	kaleng	4,350	43,500
Kecap asin	10	jerigen	19,000	190,000
Kecap manis	10	jerigen	21,000	210,000
Keju	5	bks	9,750	48,750
Kemiri	2	kg	6,500	13,000
Kencur	2	kg	5,000	10,000
Kentang	15	kg	7,000	105,000
Ketumbar	2	kg	4,000	8,000
Kol	5	kg	1,500	7,500
Kunyit	2	kg	2,000	4,000
Lengkuas	2	kg	2,500	5,000
Madu	3	botol	13,000	39,000
Margarin	15	kg	3,250	48,750
Merica	2	kg	35,000	70,000
Minyak goreng	10	jerigen	66,000	660,000
Minyak wijen	5	bt	15,000	75,000
Macaroni	5	kg	5,000	25,000
Nanas	5	kg	800	4,000
Saos Inggris	5	bt	11,000	55,000
Saos tomat	10	jerigen	36,150	361,500
Saos tiram	5	bt	20,000	100,000
Saos kikomen	3	bt	7,500	22,500
Serai	2	kg	2,000	4,000
Sohun	10	bks	3,000	30,000
Susu	7	kotak	11,500	80,500
Telur	20	kg	7,600	152,000
Tepung maizena	10	bks	1,750	17,500
Tepung tempura	3	bks	15,000	45,000
Tepung terigu	1	sak	105,000	105,000
Tomat	10	kg	2,000	20,000
Jagung	10	kg	3,000	30,000
Sawi	15	ikat	300	4,500
Telur puyuh	100	butir	300	30,000

## Lanjutan persediaan

Sosis	5	bks	18,000	90,000
Kacang kapri	5	kaleng	5,000	25,000
Wortel	10	kg	1,500	15,000
Jeruk	10	kg	7,000	70,000
Apel	10	kg	7,000	70,000
Semangka	5	bj	7,500	37,500
Sirsat	5	bj	2,500	12,500
Agar-agar	24	bks	1,250	30,000
Air mineral	5	doz	14,000	70,000
Es krim	20	lt	11,000	220,000
Susu	100	bt	1,750	175,000
Saus puding	10	bks	5,000	50,000
Sirup	10	bt	4,350	43,500
Lap Meja	30	biji	3,000	90,000
Sabun cuci tangan	3	jerigen	25,000	75,000
Sabun cuci piring	5	jerigen	17,350	86,750
Sabun cuci stainless steel	10	biji	7,650	76,500
Cairan pembersih meja	5	jerigen	14,000	70,000
Pembersih lantai	5	jerigen	17,000	85,000
Kantong sampah 100x120 cm	20	lz	9,000	180,000
Tissue	50	bks	850	42,500
Sedotan	50	bks	500	25,000
Total				5,492,000

Cash Flow Pra Operasional  
(dalam Rupiah)

URAIAN	Januari	Febuari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	Nopember	Desember	Total
<i>Kas Masuk</i>													
Modal disetor												700,000,000	700,000,000
Jumlah kas masuk												700,000,000	700,000,000
<i>Kas Keluar</i>													
Perijinan												600,000	600,000
Papan nama												750,000	750,000
Sewa dibayar dimuka												277,992,000	277,992,000
Inventaris												79,301,800	79,301,800
Persediaan awal												5,492,000	5,492,000
Biaya Pembuatan nomor meja												375,000	375,000
Biaya dekorasi												1,000,000	1,000,000
Biaya promosi												9,398,000	9,398,000
Biaya Service Charge												14,742,000	14,742,000
Deposit telp												2,000,000	2,000,000
Biaya pemasangan telp												1,000,000	1,000,000
Biaya Gas												250,000	250,000
Biaya lain-lain												4,750,000	4,750,000
Total kas keluar												397,650,800	397,650,800
Kas awal												-	-
Kas akhir												302,349,200	302,349,200

Neraca Pra-Operasional

AKTIVA		PASSIVA	
<i>Aktiva Lancar</i>		<i>Hutang lancar</i>	
KAS	Rp 302,349,200	Hutang pajak	Rp -
Sewa dibayar di muka	Rp 277,992,000		
Persediaan	Rp 5,492,000		
<i>Aktiva Tetap</i>		<i>Modal</i>	
Inventaris	Rp 79,301,800		Rp 700,000,000
<i>Aktiva Lain-Lain</i>			
Biaya pra operasional	Rp 34,865,000		
<b>Total Aktiva</b>	<b>Rp 700,000,000</b>	<b>Total Passiva</b>	<b>Rp 700,000,000</b>

Asumsi Penjualan  
Tahun Pertama  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	Nopember	Desember
<u>Penjualan Makanan</u>												
Rata-rata harga paket	8,813	8,813	8,813	8,813	8,813	8,813	8,813	8,813	8,813	8,813	8,813	8,813
Jumlah	7,250	7,150	7,100	7,150	7,100	7,200	7,250	7,150	7,100	7,150	7,150	7,250
Total	63,894,250	63,012,950	62,572,300	63,012,950	62,572,300	63,453,600	63,894,250	63,012,950	62,572,300	63,012,950	63,012,950	63,894,250
Rata-rata harga non-paket	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032	5,032
Jumlah	2,900	2,860	2,840	2,860	2,840	2,880	2,900	2,860	2,840	2,860	2,860	2,900
Total	14,592,800	14,391,520	14,290,880	14,391,520	14,290,880	14,492,160	14,592,800	14,391,520	14,290,880	14,391,520	14,391,520	14,592,800
Total penj.makanan	78,487,050	77,404,470	76,863,180	77,404,470	76,863,180	77,945,760	78,487,050	77,404,470	76,863,180	77,404,470	77,404,470	78,487,050
<u>Penjualan Minuman+Dessert</u>												
Rata-rata harga minuman	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375	2,375
Jumlah	10,150	10,010	9,940	10,010	9,940	10,080	10,150	10,010	9,940	10,010	10,010	10,150
Total	24,106,250	23,773,750	23,607,500	23,773,750	23,607,500	23,940,000	24,106,250	23,773,750	23,607,500	23,773,750	23,773,750	24,106,250
Rata-rata harga dessert	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572	3,572
Jumlah	2,030	2,002	1,988	2,002	1,988	2,016	2,030	2,002	1,988	2,002	2,002	2,030
Total	7,251,160	7,151,144	7,101,136	7,151,144	7,101,136	7,201,152	7,251,160	7,151,144	7,101,136	7,151,144	7,151,144	7,251,160
Total penj.minuman+dessert	31,357,410	30,924,894	30,708,636	30,924,894	30,708,636	31,141,152	31,357,410	30,924,894	30,708,636	30,924,894	30,924,894	31,357,410
<b>Total Penjualan</b>	<b>109,844,460</b>	<b>108,329,364</b>	<b>107,571,816</b>	<b>108,329,364</b>	<b>107,571,816</b>	<b>109,086,912</b>	<b>109,844,460</b>	<b>108,329,364</b>	<b>107,571,816</b>	<b>108,329,364</b>	<b>108,329,364</b>	<b>109,844,460</b>

Asumsi Penjualan  
Tahun Kedua  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	November	Desember
<b>Penjualan Makanan</b>												
Rata-rata harga paket	10,576	10,576	10,576	10,576	10,576	10,576	10,576	10,576	10,576	10,576	10,576	10,576
Jumlah	9,425	9,295	9,230	9,295	9,230	9,360	9,425	9,295	9,230	9,295	9,295	9,425
Total	99,675,030	98,300,202	97,612,788	98,300,202	97,612,788	98,987,616	99,675,030	98,300,202	97,612,788	98,300,202	98,300,202	99,675,030
Rata-rata harga non-paket	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038	6,038
Jumlah	3,770	3,718	3,692	3,718	3,692	3,744	3,770	3,718	3,692	3,718	3,718	3,770
Total	22,764,768	22,450,771	22,293,773	22,450,771	22,293,773	22,607,770	22,764,768	22,450,771	22,293,773	22,450,771	22,450,771	22,764,768
Total penj.makanan	122,439,798	120,750,973	119,906,561	120,750,973	119,906,561	121,595,386	122,439,798	120,750,973	119,906,561	120,750,973	120,750,973	122,439,798
<b>Penjualan Minuman+Dessert</b>												
Rata-rata harga minuman	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850
Jumlah	13,195	13,013	12,922	13,013	12,922	13,104	13,195	13,013	12,922	13,013	13,013	13,195
Total	37,605,750	37,087,050	36,827,700	37,087,050	36,827,700	37,346,400	37,605,750	37,087,050	36,827,700	37,087,050	37,087,050	37,605,750
Rata-rata harga dessert	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286	4,286
Jumlah	2,639	2,603	2,584	2,603	2,584	2,621	2,639	2,603	2,584	2,603	2,603	2,639
Total	11,311,810	11,155,785	11,077,772	11,155,785	11,077,772	11,233,797	11,311,810	11,155,785	11,077,772	11,155,785	11,155,785	11,311,810
Total penj.minuman+dessert	48,917,560	48,242,835	47,905,472	48,242,835	47,905,472	48,580,197	48,917,560	48,242,835	47,905,472	48,242,835	48,242,835	48,917,560
<b>Total Penjualan</b>	<b>171,357,358</b>	<b>168,993,808</b>	<b>167,812,033</b>	<b>168,993,808</b>	<b>167,812,033</b>	<b>170,175,583</b>	<b>171,357,358</b>	<b>168,993,808</b>	<b>167,812,033</b>	<b>168,993,808</b>	<b>168,993,808</b>	<b>171,357,358</b>

Asumsi Penjualan  
Tahun Ketiga  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	Nopember	Desember
<u>Penjualan Makanan</u>												
Rata-rata harga paket	12,691	12,691	12,691	12,691	12,691	12,691	12,691	12,691	12,691	12,691	12,691	12,691
Jumlah	13,195	13,013	12,922	13,013	12,922	13,104	13,195	13,013	12,922	13,013	13,013	13,195
Total	167,460,384	165,150,586	163,995,686	165,150,586	163,995,686	166,306,485	167,460,384	165,150,586	163,995,686	165,150,586	165,150,586	167,460,384
Rata-rata harga non-paket	7,246	7,246	7,246	7,246	7,246	7,246	7,246	7,246	7,246	7,246	7,246	7,246
Jumlah	5,278	5,205	5,169	5,205	5,169	5,242	5,278	5,205	5,169	5,205	5,205	5,278
Total	38,242,277	37,714,797	37,451,057	37,714,797	37,451,057	37,978,537	38,242,277	37,714,797	37,451,057	37,714,797	37,714,797	38,242,277
Total penj.makanan	205,702,661	202,865,383	201,446,744	202,865,383	201,446,744	204,284,022	205,702,661	202,865,383	201,446,744	202,865,383	202,865,383	205,702,661
<u>Penjualan Minuman+Dessert</u>												
Rata-rata harga minuman	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420	3,420
Jumlah	18,473	18,218	18,091	18,218	18,091	18,346	18,473	18,218	18,091	18,218	18,218	18,473
Total	63,177,660	62,306,244	61,870,536	62,306,244	61,870,536	62,741,952	63,177,660	62,306,244	61,870,536	62,306,244	62,306,244	63,177,660
Rata-rata harga dessert	5,143	5,143	5,143	5,143	5,143	5,143	5,143	5,143	5,143	5,143	5,143	5,143
Jumlah	3,695	3,644	3,618	3,644	3,618	3,669	3,695	3,644	3,618	3,644	3,644	3,695
Total	19,002,067	18,739,969	18,608,921	18,739,969	18,608,921	18,871,018	19,002,067	18,739,969	18,608,921	18,739,969	18,739,969	19,002,067
Total penj.minuman	82,179,727	81,046,213	80,479,457	81,046,213	80,479,457	81,612,970	82,179,727	81,046,213	80,479,457	81,046,213	81,046,213	82,179,727
<b>Total Penjualan</b>	<b>287,882,388</b>	<b>283,911,596</b>	<b>281,926,200</b>	<b>283,911,596</b>	<b>281,926,200</b>	<b>285,896,992</b>	<b>287,882,388</b>	<b>283,911,596</b>	<b>281,926,200</b>	<b>283,911,596</b>	<b>283,911,596</b>	<b>287,882,388</b>

Asumsi HPP  
Tahun Pertama  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni
HPP makanan	39,243,525	38,702,235	38,431,590	38,702,235	38,431,590	38,972,880
HPP minuman	7,231,875	7,132,125	7,082,250	7,132,125	7,082,250	7,182,000
HPP desert	3,625,580	3,575,572	3,550,568	3,575,572	3,550,568	3,600,576
Total HPP	50,100,980	49,409,932	49,064,408	49,409,932	49,064,408	49,755,456

	Juli	Agustus	September	Oktober	Nopember	Desember
HPP makanan	39,243,525	38,702,235	38,431,590	38,702,235	38,702,235	39,243,525
HPP minuman	7,231,875	7,132,125	7,082,250	7,132,125	7,132,125	7,231,875
HPP desert	3,625,580	3,575,572	3,550,568	3,575,572	3,575,572	3,625,580
Total HPP	50,100,980	49,409,932	49,064,408	49,409,932	49,409,932	50,100,980

Asumsi HPP  
Tahun Kedua  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni
HPP makanan	61,219,899	60,375,487	59,953,281	60,375,487	59,953,281	60,797,693
HPP minuman	11,281,725	11,126,115	11,048,310	11,126,115	11,048,310	11,203,920
HPP desert	5,655,905	5,577,893	5,538,886	5,577,893	5,538,886	5,616,899
Total HPP	78,157,529	77,079,494	76,540,477	77,079,494	76,540,477	77,618,512

	Juli	Agustus	September	Oktober	Nopember	Desember
HPP makanan	61,219,899	60,375,487	59,953,281	60,375,487	60,375,487	61,219,899
HPP minuman	11,281,725	11,126,115	11,048,310	11,126,115	11,126,115	11,281,725
HPP desert	5,655,905	5,577,893	5,538,886	5,577,893	5,577,893	5,655,905
Total HPP	78,157,529	77,079,494	76,540,477	77,079,494	77,079,494	78,157,529

Asumsi HPP  
Tahun Ketiga  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni
HPP makanan	102,851,331	101,432,692	100,723,372	101,432,692	100,723,372	102,142,011
HPP minuman	18,953,298	18,691,873	18,561,161	18,691,873	18,561,161	18,822,586
HPP desert	9,501,034	9,369,985	9,304,461	9,369,985	9,304,461	9,435,509
Total HPP	131,305,662	129,494,549	128,588,993	129,494,549	128,588,993	130,400,105

	Juli	Agustus	September	Oktober	Nopember	Desember
HPP makanan	102,851,331	101,432,692	100,723,372	101,432,692	101,432,692	102,851,331
HPP minuman	18,953,298	18,691,873	18,561,161	18,691,873	18,691,873	18,953,298
HPP desert	9,501,034	9,369,985	9,304,461	9,369,985	9,369,985	9,501,034
Total HPP	131,305,662	129,494,549	128,588,993	129,494,549	129,494,549	131,305,662

Asumsi Persediaan  
Tahun Pertama  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni
Persediaan Awal	5,492,000	5,010,098	4,940,993	4,906,441	4,940,993	4,906,441
Pembelian	49,619,078	49,340,827	49,029,856	49,444,484	49,029,856	49,824,561
Tersedia	55,111,078	54,350,925	53,970,849	54,350,925	53,970,849	54,731,002
Terpakai	50,100,980	49,409,932	49,064,408	49,409,932	49,064,408	49,755,456
Persediaan Akhir	5,010,098	4,940,993	4,906,441	4,940,993	4,906,441	4,975,546

	Juli	Agustus	September	Oktober	Nopember	Desember
Persediaan Awal	4,975,546	5,010,098	4,940,993	4,906,441	4,940,993	4,940,993
Pembelian	50,135,532	49,340,827	49,029,856	49,444,484	49,409,932	50,170,085
Tersedia	55,111,078	54,350,925	53,970,849	54,350,925	54,350,925	55,111,078
Terpakai	50,100,980	49,409,932	49,064,408	49,409,932	49,409,932	50,100,980
Persediaan Akhir	5,010,098	4,940,993	4,906,441	4,940,993	4,940,993	5,010,098

Asumsi Persediaan  
Tahun Kedua  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni
Persediaan Awal	5,010,098	7,815,753	7,707,949	7,654,048	7,707,949	7,654,048
Pembelian	80,963,184	76,971,691	76,486,575	77,133,396	76,486,575	77,726,315
Tersedia	85,973,282	84,787,443	84,194,524	84,787,443	84,194,524	85,380,363
Terpakai	78,157,529	77,079,494	76,540,477	77,079,494	76,540,477	77,618,512
Persediaan Akhir	7,815,753	7,707,949	7,654,048	7,707,949	7,654,048	7,761,851

	Juli	Agustus	September	Oktober	Nopember	Desember
Persediaan Awal	7,761,851	7,815,753	7,707,949	7,654,048	7,707,949	7,707,949
Pembelian	78,211,431	76,971,691	76,486,575	77,133,396	77,079,494	78,265,332
Tersedia	85,973,282	84,787,443	84,194,524	84,787,443	84,787,443	85,973,281
Terpakai	78,157,529	77,079,494	76,540,477	77,079,494	77,079,494	78,157,529
Persediaan Akhir	7,815,753	7,707,949	7,654,048	7,707,949	7,707,949	7,815,752

Asumsi Persediaan  
Tahun Ketiga  
(dalam rupiah)

	Januari	Februari	Maret	April	Mei	Juni
Persediaan Awal	7,815,752	13,130,566	12,949,455	12,858,899	12,949,455	12,858,899
Pembelian	136,620,476	129,313,438	128,498,438	129,585,105	128,498,438	130,581,217
Tersedia	144,436,228	142,444,004	141,447,893	142,444,004	141,447,893	143,440,116
Terpakai	131,305,662	129,494,549	128,588,993	129,494,549	128,588,993	130,400,105
Persediaan Akhir	13,130,566	12,949,455	12,858,899	12,949,455	12,858,899	13,040,011

	Juli	Agustus	September	Oktober	Nopember	Desember
Persediaan Awal	13,040,011	13,130,566	12,949,455	12,858,899	12,949,455	12,949,455
Pembelian	131,396,218	129,313,438	128,498,438	129,585,105	129,494,549	131,486,773
Tersedia	144,436,228	142,444,004	141,447,893	142,444,004	142,444,004	144,436,228
Terpakai	131,305,662	129,494,549	128,588,993	129,494,549	129,494,549	131,305,662
Persediaan Akhir	13,130,566	12,949,455	12,858,899	12,949,455	12,949,455	13,130,566

Aliran Kas  
Tahun Pertama  
(dalam rupiah)

Uraian	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	November	Desember
<i>Aliran Kas Masuk</i>												
Pendapatan	109,844,460	108,329,364	107,571,816	108,329,364	107,571,816	109,086,912	109,844,460	108,329,364	107,571,816	108,329,364	108,329,364	109,844,460
Bunga bank	-	-	-	-	-	-	-	-	-	-	-	-
Jumlah kas masuk	109,844,460	108,329,364	107,571,816	108,329,364	107,571,816	109,086,912	109,844,460	108,329,364	107,571,816	108,329,364	108,329,364	109,844,460
<i>Aliran Kas Keluar</i>												
Pembelian	49,619,078	49,340,827	49,029,856	49,444,484	49,029,856	49,824,561	50,135,532	49,340,827	49,029,856	49,444,484	49,409,932	50,170,085
Biaya gaji karyawan	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000	9,250,000
THR	-	-	-	-	-	-	-	-	-	-	-	8,250,000
Biaya sewa	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000	61,776,000
Service Charge	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000
Biaya promosi	5,663,000	5,768,000	5,368,000	5,103,000	5,663,000	5,663,000	5,768,000	5,368,000	5,663,000	5,103,000	5,368,000	5,768,000
Biaya utilitas	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Biaya lain-lain	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Setor bank	-	-	-	-	-	-	-	-	-	-	-	-
Pajak	-	-	-	-	-	-	-	-	-	-	-	-
Jumlah kas keluar	133,222,078	133,048,827	132,337,856	132,487,484	132,632,856	133,427,561	133,843,532	132,648,827	132,632,856	132,487,484	132,717,932	143,128,085
Saldo Awal	302,349,200	278,971,582	254,252,119	229,486,079	205,327,959	180,266,919	155,926,270	131,927,198	107,607,735	82,546,695	58,388,575	34,000,007
Saldo Akhir	278,971,582	254,252,119	229,486,079	205,327,959	180,266,919	155,926,270	131,927,198	107,607,735	82,546,695	58,388,575	34,000,007	716,382

Aliran Kas  
Tahun Kedua  
(dalam rupiah)

Uraian	Januari	Febuari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	Nopember	Desember
<i>Aliran Kas Masuk</i>												
Pendapatan	171.357.358	168.993.808	167.812.033	168.993.808	167.812.033	170.175.583	171.357.358	168.993.808	167.812.033	168.993.808	168.993.808	171.357.358
Bunga bank	-	-	-	-	-	-	625.000	1.250.000	2.000.000	2.750.000	3.625.000	4.500.000
Jumlah kas masuk	171.357.358	168.993.808	167.812.033	168.993.808	167.812.033	170.175.583	171.982.358	170.243.808	169.812.033	171.743.808	172.618.808	175.857.358
<i>Aliran Kas Keluar</i>												
Pembelian	80.963.184	76.971.691	76.486.575	77.133.396	76.486.575	77.726.315	78.211.431	76.971.691	76.486.575	77.133.396	77.079.494	78.265.332
Biaya gaji karyawan	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000	13.920.000
THR	-	-	-	-	-	-	-	-	-	-	-	13.920.000
Biaya sewa	61.776.000	61.776.000	61.776.000	61.776.000	61.776.000	61.776.000	-	-	-	-	-	-
Service Charge	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000	4.914.000
Biaya promosi	7.856.400	8.126.400	7.646.400	7.328.400	7.856.400	7.856.400	8.126.400	7.646.400	7.856.400	7.328.400	7.646.400	8.126.400
Biaya utilitas	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000	1.800.000
Biaya lain-lain	600.000	600.000	600.000	600.000	600.000	600.000	600.000	600.000	600.000	600.000	600.000	600.000
Setor bank	-	-	-	-	-	-	50.000.000	50.000.000	60.000.000	60.000.000	70.000.000	70.000.000
Pajak	-	-	-	-	-	-	-	-	-	-	-	-
Jumlah kas keluar	171.829.584	168.108.091	167.142.975	167.471.796	167.352.975	168.592.715	157.571.831	155.852.091	165.576.975	165.695.796	175.959.894	191.545.732
Saldo Awal	716.382	244.156	1.129.873	1.798.931	3.320.943	3.780.002	5.362.869	19.773.396	34.165.113	38.400.172	44.448.184	41.107.098
Saldo Akhir	244.156	1.129.873	1.798.931	3.320.943	3.780.002	5.362.869	19.773.396	34.165.113	38.400.172	44.448.184	41.107.098	25.418.723

Aliran Kas  
Tahun Ketiga  
(dalam rupiah)

Uraian	Januari	Febuari	Maret	April	Mei	Juni	Juli	Agustus	September	Oktober	Nopember	Desember
<i>Aliran Kas Masuk</i>												
Pendapatan	287,882,388	283,911,596	281,926,200	283,911,596	281,926,200	285,896,992	287,882,388	283,911,596	281,926,200	283,911,596	283,911,596	287,882,388
Bunga bank	5,750,000	7,000,000	8,250,000	9,500,000	11,125,000	12,625,000	14,500,000	16,000,000	17,500,000	19,375,000	20,875,000	22,375,000
Jumlah kas masuk	293,632,388	290,911,596	290,176,200	293,411,596	293,051,200	298,521,992	302,382,388	299,911,596	299,426,200	303,286,596	304,786,596	310,257,388
<i>Aliran Kas Keluar</i>												
Pembelian	136,620,476	129,313,438	128,498,438	129,585,105	128,498,438	130,581,217	131,396,218	129,313,438	128,498,438	129,585,105	129,494,549	131,486,773
Biaya gaji karyawan	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000	21,600,000
THR	-	-	-	-	-	-	-	-	-	-	-	21,600,000
Biaya sewa	-	-	-	-	-	-	-	-	-	-	-	-
Service Charge	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000	4,914,000
Biaya promosi	10,810,080	11,134,080	10,558,080	10,176,480	10,810,080	10,810,080	11,134,080	10,558,080	10,810,080	10,176,480	10,558,080	11,134,080
Biaya utilitas	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000	2,160,000
Biaya lain-lain	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000	720,000
Setor bank	100,000,000	100,000,000	100,000,000	100,000,000	130,000,000	120,000,000	150,000,000	120,000,000	120,000,000	150,000,000	120,000,000	120,000,000
Pajak	-	-	70,245,679	-	-	-	-	-	-	-	-	-
Jumlah kas keluar	276,824,556	269,841,518	338,696,197	269,155,585	298,702,518	290,785,297	321,924,298	289,265,518	288,702,518	319,155,585	289,446,629	313,614,853
Saldo Awal	25,418,723	42,226,555	63,296,633	14,776,636	39,032,647	33,381,330	41,118,025	21,576,115	32,222,193	42,945,875	27,076,886	42,416,853
Saldo Akhir	42,226,555	63,296,633	14,776,636	39,032,647	33,381,330	41,118,025	21,576,115	32,222,193	42,945,875	27,076,886	42,416,853	39,059,388

Laba Rugi  
Tahun Pertama

	Tahun 1		Tahun 2		Tahun 3	
Pendapatan	Rp	1,302,982,560	Rp	2,032,652,794	Rp	3,414,880,735
HPP	Rp	594,301,280	Rp	927,109,999	Rp	1,557,556,817
Laba Kotor	Rp	708,681,280	Rp	1,105,542,795	Rp	1,857,323,918
<u>Biaya - Biaya</u>						
Biaya Gaji Karyawan	Rp	120,250,000	Rp	180,960,000	Rp	280,800,000
Biaya Sewa	Rp	741,312,000	Rp	370,656,000	Rp	-
Service Charge	Rp	58,968,000	Rp	58,968,000	Rp	58,968,000
Biaya Promosi	Rp	66,266,000	Rp	93,400,800	Rp	128,669,760
Biaya Utilitas	Rp	18,000,000	Rp	21,600,000	Rp	25,920,000
Biaya lain-lain	Rp	6,000,000	Rp	7,200,000	Rp	8,640,000
Biaya penyusutan	Rp	16,775,064	Rp	16,775,064	Rp	16,775,064
Biaya uang muka sewa	Rp	92,664,000	Rp	92,664,000	Rp	92,664,000
Biaya Pra-operasional	Rp	34,865,000	Rp	-	Rp	-
Total Biaya	Rp	1,155,100,064	Rp	842,223,864	Rp	612,436,824
Laba sebelum pajak	Rp	(446,418,784)	Rp	263,318,931	Rp	1,244,887,094
Pajak	Rp	-	Rp	70,245,679	Rp	364,716,128
Bunga Deposito	Rp	-	Rp	14,750,000	Rp	164,875,000
Laba bersih	Rp	(446,418,784)	Rp	207,823,252	Rp	1,045,045,966

NERACA  
TAHUN PERTAMA

AKTIVA		PASSIVA	
<i>Aktiva Lancar</i>		<i>Hutang lancar</i>	
KAS	Rp 716,382	Hutang pajak	Rp -
Bank	Rp -		
Persediaan	Rp 5,010,098		
Sewa dimuka	Rp 185,328,000		
<i>Aktiva Tetap</i>		<i>Modal</i>	
Inventaris	Rp 79,301,800	Modal	Rp 700,000,000
Ak. Peny .Inv	Rp (16,775,064)	Laba Tahun berjalan	Rp (446,418,784)
<b>Total Aktiva</b>	<b>Rp 253,581,216</b>	<b>Total Passiva</b>	<b>Rp 253,581,216</b>

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TAHUN KEDUA

AKTIVA		PASSIVA	
<i>Aktiva Lancar</i>		<i>Hutang lancar</i>	
KAS	Rp 25,418,723	Hutang pajak	Rp 70,245,679
Bank	Rp 360,000,000		
Persediaan	Rp 7,815,753		
Sewa dimuka	Rp 92,664,000		
<i>Aktiva Tetap</i>		<i>Modal</i>	
Inventaris	Rp 79,301,800	Modal	Rp 700,000,000
Ak. Peny .Inv	Rp (33,550,129)	Laba Tahun berjalan	Rp (446,418,784)
		Laba tahun ini	Rp 207,823,252
<b>Total Aktiva</b>	<b>Rp 531,650,147</b>	<b>Total Passiva</b>	<b>Rp 531,650,147</b>

NERACA  
TAHUN KETIGA

AKTIVA		PASSIVA	
<i>Aktiva Lancar</i>		<i>Hutang lancar</i>	
KAS	Rp 39,059,388	Hutang pajak	Rp 364,716,128
Bank	Rp 1,790,000,000		
Persediaan	Rp 13,130,566		
Sewa dimuka	Rp -		
<i>Aktiva Tetap</i>		<i>Modal</i>	
Inventaris	Rp 79,301,800	Modal	Rp 700,000,000
Ak. Peny .Inv	Rp (50,325,192)	Laba Tahun berjalan	Rp (238,595,532)
		Laba tahun ini	Rp 1,045,045,966
<b>Total Aktiva</b>	<b>Rp 1,871,166,562</b>	<b>Total Passiva</b>	<b>Rp 1,871,166,562</b>

## Analisa

## Payback Period

Modal	(700,000,000)
Keuntungan tahun 1	(446,418,784)
Akumulasi	(1,146,418,784)
Keuntungan tahun 2	207,823,252
Akumulasi	(938,595,532)
Keuntungan tahun 3	1,045,045,966
Akumulasi	106,450,434

$$\text{Payback period} = 2 + \frac{106,450,434}{1,045,045,966} = 2,1 \text{ tahun} = 26 \text{ bulan}$$

## Net Present Value

Tahun	Laba Bersih	Penyusutan	Net Cash Flow
1	-446,118,784	16,475,064	-429,643,720
2	207,823,252	32,950,128	240,773,380
3	1,045,045,966	49,425,192	1,094,471,158

	Tahun 1	Tahun 2	Tahun 3	Jumlah
DF 15 %	0.86960	1.62570	2.28320	
Net cash flow	Rp (429,643,720)	Rp 240,983,380	Rp 1,094,681,157	
PV net cash flow	Rp (373,618,179)	Rp 391,766,681	Rp 2,499,376,018	Rp 2,517,524,520
Investasi				Rp 700,000,000
				Rp 1,817,524,520

NPV proyek ini positif, maka proyek ini bisa diterima.

Tahun	0	1	2	3
Net cash flow	(700,000,000)	Rp (373,618,179)	Rp 391,766,681	Rp 2,499,376,018

$$\text{IRR} = 0.07$$

$$\text{Net profit margin Tahun pertama} = \frac{\text{EBIT}}{\text{Sales}} = \frac{(446,418,784)}{1,302,982,560} = -0.343$$

$$\text{Net profit margin Tahun kedua} = \frac{\text{EBIT}}{\text{Sales}} = \frac{263,318,931}{2,032,652,794} = 0.13$$

$$\text{Net profit margin Tahun ketiga} = \frac{\text{EBIT}}{\text{Sales}} = \frac{1,244,887,094}{3,414,880,735} = 0.365$$