

LAMPIRAN – LAMPIRAN

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.277 ^a	.077	-.039	13.02087

a. Predictors: (Constant), Cost Volume Profit Analysis

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	112.810	1	112.810	.665	.438 ^b
	Residual	1356.345	8	169.543		
	Total	1469.156	9			

a. Dependent Variable: Perencanaan Laba Jangka Pendek

b. Predictors: (Constant), Cost Volume Profit Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	69.376	13.374		5.187	.001
	Cost Volume Profit Analysis	.519	.636	.277	.816	.438

a. Dependent Variable: Perencanaan Laba Jangka Pendek

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	73.4387	86.0043	79.7550	3.54040	10
Residual	-12.49697	23.06221	.00000	12.27620	10
Std. Predicted Value	-1.784	1.765	.000	1.000	10
Std. Residual	-.960	1.771	.000	.943	10

a. Dependent Variable: Perencanaan Laba

T_{tabel}

d.f	$t_{0.10}$	$t_{0.05}$	$t_{0.025}$	$t_{0.01}$	$t_{0.005}$	d.f
1	3,078	6,314	12,706	31,821	63, 657	1
2	1,886	2,920	4,303	6,965	9,925	2
3	1,638	2,353	3,182	4,541	5,841	3
4	1,533	2,132	2,776	3,747	4,604	4
5	1,476	2,015	2,571	3,365	4,032	5
6	1,440	1,943	2,447	3,143	3,707	6
7	1,415	1,895	2,365	2,998	3,499	7
8	1,397	1,860	2,306	2,896	3,355	8
9	1,383	1,833	2,262	2,821	3,250	9
10	1,372	1,812	2,228	2,764	3,169	10
11	1,363	1,796	2,201	2,718	3,106	11
12	1,356	1,782	2,179	2,681	3,055	12
13	1,350	1,771	2,160	2,650	3,012	13
14	1,345	1,761	2,145	2,624	2,977	14
15	1,341	1,753	2,131	2,602	2,947	15
16	1,337	1,746	2,120	2,583	2,921	16
17	1,333	1,740	2,110	2,567	2,898	17
18	1,330	1,734	2,101	2,552	2,878	18
19	1,328	1,729	2,093	2,539	2,861	19
20	1,325	1,725	2,086	2,528	2,845	20
21	1,323	1,721	2,080	2,518	2,831	21
22	1,321	1,717	2,074	2,508	2,819	22
23	1,319	1,714	2,069	2,500	2,807	23
24	1,318	1,711	2,064	2,492	2,797	24
25	1,316	1,708	2,060	2,485	2,787	25
26	1,315	1,706	2,056	2,479	2,779	26
27	1,314	1,703	2,052	2,473	2,771	27
28	1,313	1,701	2,048	2,467	2,763	28
29	1,311	1,699	2,045	2,462	2,756	29
30	1,310	1,697	2,042	2,457	2,750	30
31	1,309	1,696	2,040	2,453	2,744	31
32	1,309	1,694	2,037	2,449	2,738	32
33	1,308	1,692	2,035	2,445	2,733	33
34	1,307	1,691	2,032	2,441	2,728	34
35	1,306	1,690	2,030	2,438	2,724	35
36	1,306	1,688	2,028	2,434	2,719	36
37	1,305	1,687	2,026	2,431	2,715	37
38	1,304	1,686	2,024	2,429	2,712	38
39	1,303	1,685	2,023	2,426	2,708	39

F_{tabel}

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

Laporan Keuangan

Bagian dari catatan laporan keuangan PT Guna Timur Raya Tbk

Tanggal 31 Desember 2015 - 2017

20. PENDAPATAN

Rinciannya sebagai berikut:

	2017	2016	2015	
Pendapatan	35.853.339.031	34.765.732.373	34.846.140.260	Revenue
Potongan Pendapatan	(39.158.681)	(38.129.372)	(25.331.307)	Deduction of Revenue
Total	35.814.180.350	34.727.603.001	34.820.808.953	Total

20. REVENUE

The details are as follows:

21. BEBAN LANGSUNG

Rinciannya sebagai berikut:

	2017	2016	2015	
Pengangkutan	11.627.189.005	13.458.349.453	13.600.998.729	Freight Costs
Sewa Kendaraan	8.876.190.624	6.578.917.809	7.618.347.348	Vehicle Rentals
Penyusutan	2.824.116.834	2.810.116.834	2.432.884.282	Depreciation
Pemeliharaan	1.235.295.600	1.495.946.250	2.364.390.148	Maintenance
Perbaikan Kendaraan	1.146.814.836	1.078.772.250	1.080.038.331	Vehicle Repairs
Lain-lain	526.135.719	673.033.412	859.275.350	Others
Total	26.235.742.618	26.095.136.008	27.955.934.188	Total

21. DIRECT COSTS

The details are as follows:

22. BEBAN USAHA

Rinciannya sebagai berikut:

	2017	2016	2015	
Gaji dan Tunjangan	3.027.078.000	2.980.666.000	2.890.136.960	Salaries and Wages
Biaya Katering dan Makanan Karyawan	723.332.400	509.789.350	127.070.300	Employee Meal Expenses
Beban Kantor	558.012.159	599.269.331	501.433.943	Office Expenses
Pajak dan Perijinan	553.300.345	447.410.894	271.619.841	Taxes and Licences
Penyusutan	470.490.202	254.258.977	77.178.625	Depreciation
Transportasi	386.070.500	273.604.050	375.815.763	Transportation
Cadangan Imbalan Kerja	264.322.923	155.634.003	182.211.755	Provision for Employee Benefits
Telepon, Air dan Listrik	197.052.700	189.989.655	198.078.161	Telephone, Water and Electricity
Pemeliharaan	83.198.000	96.419.450	198.332.150	Maintenance
Jasa Profesional	59.137.700	113.582.250	26.600.000	Professional Fees
Lain-lain	210.070.945	54.365.597	18.911.870	Others
Total	6.532.065.874	5.674.989.557	4.867.389.368	Total

22. OPERATING EXPENSES

The details are as follows:

Tanggal 31 Desember 2017-2018

20. PENDAPATAN

Rinciannya sebagai berikut:

	2018	2017	
Pendapatan	38.470.982.236	35.853.339.031	Revenue
Potongan Pendapatan	-	(39.158.681)	Deduction of Revenue
Total	38.470.982.236	35.814.180.350	Total

20. REVENUE

The details are as follows:

21. BEBAN LANGSUNG

Rinciannya sebagai berikut:

	2018
Pengangkutan	13.485.658.875
Sewa Kendaraan	8.710.490.535
Penyusutan	3.312.741.832
Pemeliharaan dan Perbaikan	2.424.034.150
Lain-lain	839.180.534
Total	28.772.105.926

21. DIRECT COSTS

The details are as follows:

	2017	
Freight Costs	11.627.189.005	
Vehicle Rentals	8.876.190.624	
Depreciation	2.824.116.834	
Maintenance and Repairs	2.382.110.436	
Others	526.135.719	
Total	26.235.742.618	Total

22. BEBAN USAHA

Rinciannya sebagai berikut:

	2018
Gaji dan Tunjangan	3.400.790.000
Beban Kantor	1.126.276.820
Penyusutan	664.523.235
Biaya Katering dan Makanan Karyawan	480.813.900
Pajak dan Perijinan	440.669.118
Jasa Profesional	425.908.000
Cadangan Imbalan Kerja	296.402.353
Telepon, Air dan Listrik	164.813.550
Pemeliharaan	130.138.600
Transportasi	33.432.150
Lain-lain	39.696.131
Total	7.203.463.857

22. OPERATING EXPENSES

The details are as follows:

	2017	
Salaries and Wages	3.027.078.000	
Office Expenses	558.012.159	
Depreciation	470.490.202	
Employee Meal Expenses	723.332.400	
Taxes and Licences	553.300.345	
Professional Fees	59.137.700	
Provision for Employee Benefits	264.322.923	
Telephone, Water and Electricity	197.052.700	
Maintenance	83.198.000	
Transportation	386.070.500	
Others	210.070.945	
Total	6.532.065.874	Total

Tanggal 31 Desember 2019-2020**16. PENDAPATAN**

Akun ini merupakan pendapatan atas jasa pengangkutan darat untuk tahun yang berakhir pada tanggal-tanggal 31 Desember 2020 dan 2019 masing-masing sebesar Rp 42.839.805.962 dan Rp 49.805.015.656.

16. REVENUE

This account represents revenue from land transportation services for the years ended December 31, 2020 and 2019 amounting to Rp 42,839,805,962 and Rp 49,805,015,656, respectively.

17. BEBAN LANGSUNG

Rinciannya sebagai berikut:

	2020
Pengangkutan	21.882.632.750
Sewa Kendaraan	5.909.326.635
Penyusutan	6.409.353.997
Pemeliharaan dan Perbaikan	4.739.152.438
Asuransi	552.013.731
Lain-lain	711.332.628
Total	40.203.812.179

17. DIRECT COSTS

The details are as follows:

	2019	
Freight Costs	18.757.435.080	
Vehicle Rentals	7.604.880.840	
Depreciation	5.878.418.638	
Maintenance and Repairs	2.476.605.160	
Insurance	448.707.851	
Others	759.122.332	
Total	35.925.169.901	Total

18. BEBAN USAHA

Rinciannya sebagai berikut:

	2020
Gaji dan Tunjangan	3.960.300.000
Biaya Katering dan Makanan Karyawan	872.502.000
Beban Kantor	927.552.850
Penyusutan	742.258.535
Jasa Profesional	700.549.128
Cadangan Imbalan Kerja	470.310.371
Pajak Penghasilan Pasal 21	286.249.800
Pajak dan Perijinan	351.375.000
Telepon, Air dan Listrik	159.419.175

18. OPERATING EXPENSES

The details are as follows:

	2019	
Salaries and Wages	3.978.561.000	
Employee Meal Expenses	428.383.650	
Office Expenses	973.035.225	
Depreciation	629.716.765	
Professional Fees	661.952.850	
Provision for Employee Benefits	350.749.678	
Income Tax Article 21	248.771.130	
Taxes and Licences	395.608.400	
Telephone, Water and Electricity	156.383.000	

18. BEBAN USAHA (Lanjutan)

	2020
Asuransi	119.663.961
Pemeliharaan	110.872.250
Transportasi	18.819.500
Lain-lain	60.720.150
Total	8.780.592.720

18. OPERATING EXPENSES (Continued)

	2019	
	102.926.214	Insurance
	111.831.100	Maintenance
	33.815.700	Transportation
	62.511.060	Others
Total	8.134.245.772	Total

Tanggal 31 Desember 2021-2022**16. PENDAPATAN**

Akun ini merupakan pendapatan atas jasa pengangkutan darat untuk tahun yang berakhir pada tanggal-tanggal 31 Desember 2022 dan 2021 masing-masing sebesar Rp 38.815.826.593 dan Rp 39.606.222.648.

16. REVENUE

This account represents revenue from land transportation services for the years ended December 31, 2022 and 2021 amounting to Rp 38,815,826,593 and Rp 39,606,222,648, respectively.

17. BEBAN LANGSUNG

Rinciannya sebagai berikut:

	2022
Upah Langsung	11.002.381.500
Pengangkutan	7.095.836.850
Penyusutan	6.287.702.159
Pemeliharaan dan Perbaikan	4.138.100.645
Sewa Kendaraan	2.246.386.700
Asuransi	469.475.375
Pajak Penghasilan Pasal 21	378.872.786
Lain-lain	1.124.769.104
Total	32.743.525.119

17. DIRECT COSTS

The details are as follows:

	2021	
	-	Direct Labor
	18.731.068.700	Freight Costs
	6.491.859.848	Depreciation
	3.856.021.745	Maintenance and Repairs
	3.823.300.085	Vehicle Rentals
	490.818.044	Insurance
	-	Income Tax Article 21
	1.043.242.962	Others
Total	34.436.311.384	Total

18. BEBAN USAHA

Rinciannya sebagai berikut:

	2022
Gaji dan Tunjangan	4.436.700.000
Beban Kantor	1.231.303.255
Biaya Katering dan Makanan	
Karyawan	835.054.250
Jasa Profesional	643.076.410
Penyusutan	504.650.982
Cadangan Imbalan Kerja	404.863.165
Pajak Penghasilan Pasal 21	334.694.670
Pemeliharaan	158.359.450
Telepon, Air dan Listrik	151.940.600
Asuransi	137.080.632
Pajak dan Perijinan	73.928.900
Biaya Pengiriman	39.854.950
Penyusutan Aset Hak Guna	14.500.000
Transportasi	9.831.000
Lain-lain	116.077.040
Total	9.091.915.304

18. OPERATING EXPENSES

The details are as follows:

	2021	
	4.203.200.000	Salaries and Wages
	1.189.095.625	Office Expenses
	814.812.000	Employee Meal Expenses
	580.145.350	Professional Fees
	556.950.373	Depreciation
	492.895.325	Provision for Employee Benefits
	316.090.800	Income Tax Article 21
	158.522.125	Maintenance
	150.656.450	Telephone, Water and Electricity
	129.589.285	Insurance
	132.223.300	Taxes and Licences
	41.413.600	Shipping Expenses
	-	Depreciation of Right-of-Use Assets
	15.931.000	Transportation
	17.238.300	Others
Total	8.798.763.533	Total

Tanggal 31 Desember 2023-2024**19. PENDAPATAN**

Akun ini merupakan pendapatan atas jasa pengangkutan darat untuk tahun yang berakhir pada tanggal-tanggal 31 Desember 2024 dan 2023 masing-masing sebesar Rp 50.871.938.032 dan Rp 43.374.041.037.

Seluruh pendapatan dilakukan dengan pihak ketiga.

Rincian pelanggan dengan nilai pendapatan melebihi 10% dari total pendapatan sebagai berikut:

	2024	%
PT Standard Toyo		
Polymer	13.638.915.759	25%
PT Niagara Air Biru	12.194.186.700	22%
PT Asahimas Chemicals	10.675.527.390	20%
Jumlah	36.508.629.849	67%

19. REVENUE

This account represents revenue from land transportation services for the years ended December 31, 2024 and 2023 amounting to Rp 50,871,938,032 and Rp 43,374,041,037, respectively.

All revenue was made with third parties.

The details of customers whose revenue value exceeded 10% of the total revenue are as follows:

	2023	%	
	13.651.079.314	31,47%	PT Standard Toyo
	-	-	Polymer
	10.331.542.821	23,82%	PT Niagara Air Biru
			PT Asahimas Chemicals
Total	23.982.622.135	55,29%	Total

20. BEBAN LANGSUNG

Akun ini terdiri dari :

	2024	2023	
Pengangkutan	15.743.406.688	14.527.388.234	<i>Freight Costs</i>
Sewa Kendaraan	9.764.037.630	4.523.010.525	<i>Vehicle Rentals</i>
Penyusutan (Catatan 9)	5.712.372.536	5.849.295.609	<i>Depreciation (Note 9)</i>
Upah Langsung	5.263.749.280	4.545.113.640	<i>Direct Labor</i>
Pemeliharaan dan Perbaikan	5.157.928.820	4.600.864.359	<i>Maintenance and Repairs</i>
Asuransi	571.704.414	574.512.080	<i>Insurance</i>
Lain-lain (Masing-masing dibawah Rp 500 juta)	871.572.663	1.059.839.545	<i>Others (Each Below Rp 500 millions)</i>
Jumlah Beban Langsung	43.084.772.031	35.680.023.992	<i>Total Direct Cost</i>

21. BEBAN UMUM DAN ADMINISTRASI

Akun ini terdiri dari :

	2024	2023	
Gaji dan Tunjangan	4.936.676.650	4.809.685.000	<i>Salaries and Wages</i>
Beban Kantor	2.488.412.774	1.438.321.760	<i>Office Expenses</i>
Biaya Makanan Karyawan	745.463.450	941.332.900	<i>Employee Meal Expenses</i>
Penyusutan (Catatan 9)	657.511.341	658.027.385	<i>Depreciation (Note 9)</i>
Jasa Profesional	550.760.000	751.385.144	<i>Professional Fees</i>
Pajak Penghasilan Pasal 21	523.825.951	623.737.610	<i>Income Tax Article 21</i>
Pemeliharaan	307.941.668	296.340.138	<i>Maintenance</i>
Asuransi	171.305.768	141.064.676	<i>Insurance</i>
Telepon, Air dan Listrik	150.392.061	102.938.100	<i>Telephone, Water and Electricity</i>
Penyusutan Aset Hak Guna	129.499.992	33.276.678	<i>Depreciation of Right-of-Use Assets</i>
Cadangan Imbalan Kerja	(493.479.944)	444.320.317	<i>Provision for Employee Benefits</i>
Lain-lain	185.457.996	253.371.516	<i>Others</i>
Jumlah	10.353.767.707	10.493.801.224	<i>Total</i>

20. DIRECT COST*This account consist of :***21. GENERAL AND ADMINISTRATIVE EXPENSES***This account consist of :*

REKAPITULASI LAPORAN KEUANGAN

BAGIAN DARI CATATAN LAPORAN KEUANGAN PT GUNA TIMUR RAYA TBK

Keterangan	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Pendapatan Jasa	Rp 34.820.808.953,00	Rp 34.727.603.001,00	Rp 35.814.180.350,00	Rp 38.470.982.236,00	Rp 49.805.015.656,00	Rp 42.839.805.962,00	Rp 39.606.222.648,00	Rp 38.815.826.593,00	Rp 43.374.041.037,00	Rp 50.871.938.032,00
Biaya Variabel										
Beban Oprasional										
Pengangkutan	Rp 13.600.998.729,00	Rp 13.458.349.453,00	Rp 11.627.189.005,00	Rp 13.485.658.875,00	Rp 18.757.435.080,00	Rp 21.882.632.750,00	Rp 18.731.068.700,00	Rp 7.095.836.850,00	Rp 14.527.388.234,00	Rp 15.743.406.688,00
Sewa Kendaraan	Rp 7.618.347.348,00	Rp 6.578.917.809,00	Rp 8.876.190.624,00	Rp 8.710.490.535,00	Rp 7.604.880.840,00	Rp 5.909.326.635,00	Rp 3.823.300.085,00	Rp 2.246.386.700,00	Rp 4.523.010.525,00	Rp 9.764.037.630,00
Biaya Makan Karyawan	Rp 127.070.300,00	Rp 509.789.350,00	Rp 723.332.400,00	Rp 480.813.900,00	Rp 428.383.650,00	Rp 872.502.000,00	Rp 814.812.000,00	Rp 835.054.250,00	Rp 941.332.900,00	Rp 745.463.450,00
Transport	Rp 375.815.763,00	Rp 273.604.050,00	Rp 386.070.500,00	Rp 33.432.150,00	Rp 33.815.700,00	Rp 18.819.500,00	Rp 15.931.000,00	Rp 1.166.077.040,00		
Upah & Jasa Prof										
Upah Langsung								Rp 11.002.381.500,00	Rp 4.545.113.640,00	Rp 5.263.749.280,00
Jasa Profesional	Rp 26.600.000,00	Rp 113.582.250,00	Rp 59.137.700,00	Rp 425.908.000,00	Rp 661.952.850,00	Rp 700.549.128,00	Rp 580.145.350,00	Rp 643.076.410,00	Rp 751.385.144,00	Rp 550.760.000,00
Beban Pemeliharaan										
Perbaikan Kendaraan	Rp 1.080.038.331,00	Rp 1.078.772.250,00	Rp 1.146.814.836,00	Rp 2.424.032.150,00	Rp 2.476.605.160,00	Rp 4.739.152.438,00	Rp 3.856.021.745,00	Rp 4.138.100.645,00	Rp 4.600.864.359,00	Rp 5.157.928.840,00
TOTAL BIAYA VARIABEL	Rp 22.828.870.471,00	Rp 22.013.015.162,00	Rp 22.818.735.065,00	Rp 25.560.335.610,00	Rp 29.963.073.280,00	Rp 34.122.982.451,00	Rp 27.821.278.880,00	Rp 27.126.913.395,00	Rp 29.889.094.802,00	Rp 37.225.345.888,00
Biaya Tetap										
Beban SDM Kantor										
Gaji dan tunjangan	Rp 2.890.134.960,00	Rp 2.980.666.000,00	Rp 3.027.078.000,00	Rp 3.400.790.000,00	Rp 3.978.561.000,00	Rp 3.960.300.000,00	Rp 4.203.200.000,00	Rp 4.436.700.000,00	Rp 4.809.685.000,00	Rp 4.936.676.650,00
Cadangan Imbalan Kerja	Rp 182.211.755,00	Rp 155.634.003,00	Rp 264.322.923,00	Rp 296.402.353,00	Rp 350.749.678,00	Rp 470.310.371,00	Rp 492.895.325,00	Rp 404.863.165,00	Rp 444.320.317,00	-Rp 493.479.944,00
Beban Kapasitas										
Penyusutan	Rp 77.178.625,00	Rp 254.258.977,00	Rp 470.490.202,00	Rp 664.523.235,00	Rp 629.716.765,00	Rp 742.258.535,00	Rp 556.950.373,00	Rp 504.650.982,00	Rp 658.027.385,00	Rp 657.511.341,00
Asuransi					Rp 102.926.214,00	Rp 119.663.961,00	Rp 129.589.285,00	Rp 137.080.632,00	Rp 141.064.676,00	Rp 171.305.768,00
Pajak	Rp 271.619.841,00	Rp 447.410.894,00	Rp 553.300.345,00	Rp 440.669.118,00	Rp 248.771.130,00	Rp 286.249.800,00	Rp 316.090.800,00	Rp 334.694.670,00	Rp 623.737.610,00	Rp 523.825.951,00
Beban Umum & Fasilitas										
Beban Kantor	Rp 501.433.943,00	Rp 599.269.331,00	Rp 558.012.159,00	Rp 1.126.276.820,00	Rp 973.035.225,00	Rp 927.552.850,00	Rp 1.189.095.625,00	Rp 1.231.303.256,00	Rp 1.438.321.760,00	Rp 2.488.412.774,00
Pemeliharaan (Tetap)	Rp 2.364.390.148,00	Rp 1.495.946.250,00	Rp 1.235.295.600,00	Rp 130.138.600,00	Rp 111.831.100,00	Rp 110.872.250,00	Rp 158.522.125,00	Rp 158.359.450,00	Rp 296.340.138,00	Rp 307.941.668,00
TOTAL BIAYA TETAP	Rp 6.286.969.272,00	Rp 5.933.185.455,00	Rp 6.108.499.229,00	Rp 6.058.800.126,00	Rp 6.395.591.112,00	Rp 6.617.207.767,00	Rp 7.046.343.533,00	Rp 7.207.652.155,00	Rp 8.411.496.886,00	Rp 8.592.194.208,00

PERHITUNGAN BEP

A	B	C	D	E	F	G	H	I
NO	Tahun	B.Tetap	Kons	B. Variabel	Pendapatan	E/F(Rasio Biaya Variabel)	D-G (Rasio Margin Kontribusi)	C/H(BEP Rp)
1	2015	Rp 6.286.969.272,00	1	Rp 22.828.870.471,00	Rp 34.820.808.953,00	0,66	0,34	Rp 18.255.376.830,22
2	2016	Rp 5.933.185.455,00	1	Rp 22.013.015.162,00	Rp 34.727.603.001,00	0,63	0,37	Rp 16.205.425.737,87
3	2017	Rp 6.108.499.229,00	1	Rp 22.818.735.065,00	Rp 35.814.180.350,00	0,64	0,36	Rp 16.834.428.390,67
4	2018	Rp 6.058.800.126,00	1	Rp 25.560.335.610,00	Rp 38.470.982.236,00	0,66	0,34	Rp 18.053.936.318,68
5	2019	Rp 6.395.591.112,00	1	Rp 29.963.073.280,00	Rp 49.805.015.656,00	0,60	0,40	Rp 16.053.494.634,06
6	2020	Rp 6.617.207.767,00	1	Rp 34.122.982.451,00	Rp 42.839.805.962,00	0,80	0,20	Rp 32.521.009.102,78
7	2021	Rp 7.046.343.533,00	1	Rp 27.821.278.880,00	Rp 39.606.222.648,00	0,70	0,30	Rp 23.680.982.813,01
8	2022	Rp 7.207.652.155,00	1	Rp 27.126.913.395,00	Rp 38.815.826.593,00	0,70	0,30	Rp 23.934.729.555,44
9	2023	Rp 8.411.496.886,00	1	Rp 29.889.094.802,00	Rp 43.374.041.037,00	0,69	0,31	Rp 27.055.399.758,96
10	2024	Rp 8.592.194.208,00	1	Rp 37.225.345.888,00	Rp 50.871.938.032,00	0,73	0,27	Rp 32.030.089.761,31

PERHITUNGAN LABA JANGKA PENDEK

1. Menghitung *Marfin of safety*

A	B	C	D
Tahun	Pendapatan	Titik Impas Penjualan	Margin Of Safety
			B-C
2015	Rp 34.820.808.953,00	Rp 18.255.376.830,22	Rp 16.565.432.122,78
2016	Rp 34.727.603.001,00	Rp 16.205.425.737,87	Rp 18.522.177.263,13
2017	Rp 35.814.180.350,00	Rp 16.834.428.390,67	Rp 18.979.751.959,33
2018	Rp 38.470.982.236,00	Rp 18.053.936.318,68	Rp 20.417.045.917,32
2019	Rp 49.805.015.656,00	Rp 16.053.494.634,06	Rp 33.751.521.021,94
2020	Rp 42.839.805.962,00	Rp 32.521.009.102,78	Rp 10.318.796.859,22
2021	Rp 39.606.222.648,00	Rp 23.680.982.813,01	Rp 15.925.239.834,99
2022	Rp 38.815.826.593,00	Rp 23.934.729.555,44	Rp 14.881.097.037,56
2023	Rp 43.374.041.037,00	Rp 27.055.399.758,96	Rp 16.318.641.278,04
2024	Rp 50.871.938.032,00	Rp 32.030.089.761,31	Rp 18.841.848.270,69

2. Menghitung Margin Kontribusi

A	B	C	D	E	F
Tahun	Konstanta	B. Variabel	Pendapatan	Rasio B. Variabel	Rasio Margin Kontribusi
				C/D	B-E
2015	1	Rp 22.828.870.471,00	Rp 34.820.808.953,00	Rp 0,66	Rp 0,34
2016	1	Rp 22.013.015.162,00	Rp 34.727.603.001,00	Rp 0,63	Rp 0,37
2017	1	Rp 22.818.735.065,00	Rp 35.814.180.350,00	Rp 0,64	Rp 0,36
2018	1	Rp 25.560.335.610,00	Rp 38.470.982.236,00	Rp 0,66	Rp 0,34
2019	1	Rp 29.963.073.280,00	Rp 49.805.015.656,00	Rp 0,60	Rp 0,40
2020	1	Rp 34.122.982.451,00	Rp 42.839.805.962,00	Rp 0,80	Rp 0,20
2021	1	Rp 27.821.278.880,00	Rp 39.606.222.648,00	Rp 0,70	Rp 0,30
2022	1	Rp 27.126.913.395,00	Rp 38.815.826.593,00	Rp 0,70	Rp 0,30
2023	1	Rp 29.889.094.802,00	Rp 43.374.041.037,00	Rp 0,69	Rp 0,31
2024	1	Rp 37.225.345.888,00	Rp 50.871.938.032,00	Rp 0,73	Rp 0,27

3. Menghitung Perencanaan Laba

A	B	C	D	E	F	G	H	I
Tahun	B. Variabel	B. Tetap	Pendapatan	Titik Impas Pendapatan (BEP)	Keuntungan (D-E)	Margin Kontribusi Total C+(D-E)	Rasio Margin Kontribusi (RMC)	Perencanaan Laba (G/H)
2015	Rp 22.828.870.471,00	Rp 6.286.969.272,00	Rp 34.820.808.953,00	Rp 18.255.376.830,22	Rp 16.565.432.122,78	Rp 22.852.401.394,78	0,34	Rp 66.356.169.545,02
2016	Rp 22.013.015.162,00	Rp 5.933.185.455,00	Rp 34.727.603.001,00	Rp 16.205.425.737,87	Rp 18.522.177.263,13	Rp 24.455.362.718,13	0,37	Rp 66.795.411.575,64
2017	Rp 22.818.735.065,00	Rp 6.108.499.229,00	Rp 35.814.180.350,00	Rp 16.834.428.390,67	Rp 18.979.751.959,33	Rp 25.088.251.188,33	0,36	Rp 69.140.774.557,53
2018	Rp 25.560.335.610,00	Rp 6.058.800.126,00	Rp 38.470.982.236,00	Rp 18.053.936.318,68	Rp 20.417.045.917,32	Rp 26.475.846.043,32	0,34	Rp 78.892.392.636,97
2019	Rp 29.963.073.280,00	Rp 6.395.591.112,00	Rp 49.805.015.656,00	Rp 16.053.494.634,06	Rp 33.751.521.021,94	Rp 40.147.112.133,94	0,40	Rp 100.772.772.669,29
2020	Rp 34.122.982.451,00	Rp 6.617.207.767,00	Rp 42.839.805.962,00	Rp 32.521.009.102,78	Rp 10.318.796.859,22	Rp 16.936.004.626,22	0,20	Rp 83.233.892.603,59
2021	Rp 27.821.278.880,00	Rp 7.046.343.533,00	Rp 39.606.222.648,00	Rp 23.680.982.813,01	Rp 15.925.239.834,99	Rp 22.971.583.367,99	0,30	Rp 77.201.695.940,22
2022	Rp 27.126.913.395,00	Rp 7.207.652.155,00	Rp 38.815.826.593,00	Rp 23.934.729.555,44	Rp 14.881.097.037,56	Rp 22.088.749.192,56	0,30	Rp 73.350.964.609,90
2023	Rp 29.889.094.802,00	Rp 8.411.496.886,00	Rp 43.374.041.037,00	Rp 27.055.399.758,96	Rp 16.318.641.278,04	Rp 24.730.138.164,04	0,31	Rp 79.543.960.271,33
2024	Rp 37.225.345.888,00	Rp 8.592.194.208,00	Rp 50.871.938.032,00	Rp 32.030.089.761,31	Rp 18.841.848.270,69	Rp 27.434.042.478,69	0,27	Rp 102.268.969.000,94



**GALERI INVESTASI BURSA EFEK INDONESIA
UNIVERSITAS GALUH**

Jl. Laksamana [L] R.E. Martadinata No. 150 Tlp. (0265) 772060 Ciamis 46251



SURAT KETERANGAN PENELITIAN

No : 0008/GIBEL/SK/K/VI/2026

Yang bertanda tangan di bawah ini :

Nama : Toto, S.E., M.M.
NIK : 3112770544
Jabatan : Koordinator Galeri Investasi Bursa Efek Indonesia Universitas Galuh
Fakultas : Ekonomi Universitas Galuh
Alamat : R.E.Martadinata No.150 Ciamis

Menerangkan dengan sebenarnya bahwa :

Nama : Fhadilla Azzahra Pramesti
NIM : 3403220016
Program Studi : AKUNTANSI
Semester : VIII
Alamat : Desa Wonoharjo RT 03 RW 09 Kecamatan Pangandaran Kabupaten Pangandaran

Judul Penelitian :
Pengaruh Cost Volume Profit (CVP) Analysis terhadap Perencanaan Laba Jangka Pendek (Studi Pada PT. Guna Timur Raya Tbk. Tahun 2015-2024)

Tempat Penelitian : Galeri Investasi Bursa Efek Indonesia Universitas Galuh Ciamis
Tahun Data : 2015-2024

Telah menyelesaikan penelitian dengan menggunakan data sekunder yang tersedia di Galeri Investasi Bursa Efek Indonesia Universitas Galuh :

Dimulai tanggal : 2 November 2025
s.d Tanggal : 2 November 2026

Demikian surat keterangan penelitian ini dibuat untuk digunakan sebagaimana mestinya.

Ciamis, 01 Juni 2026

Toto, S.E., M.M.
Koordinator Galeri Investasi Universitas Galuh Ciamis

DAFTAR RIWAYAT HIDUP



DATA PRIBADI

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RIWAYAT PENDIDIKAN

2009 – 2010	: TK Al- Kautsar
2010 – 2016	: SD Negeri 7 Ciamis
2016 – 2019	: SMP Negeri 1 Ciamis
2019 – 2022	: SMA Negeri 1 Pangandaran
2022 – 2026	: Universitas Galuh

PENGALAMAN MAGANG

09/10/2024 – 27/02/2025	: BKPSDM Kota Banjar
09/04/2025 – 31/07/2025	: BKPSDM Kota Banjar