FINAL PAPER

VARIANCE ANALYSIS FOR COST OF SALES PERCENTAGE AND REVENUE IN FOOD AND BEVERAGE DEPARTMENT AT ABC HOTEL

Written to fulfill one of the academic requirements for achieving a Bachelor of Economics degree in Accounting

By:

NAME : DANIEL ANDHIKA KURNIADI
NPM : 01220080065

DEPARTMENT OF ACCOUNTING
BUSINESS SCHOOL
UNIVERSITY OF PELITA HARAPAN
KARAWACI
2012
STATEMENT OF ORIGINALITY OF FINAL PAPER

I, a student of the Department of Accounting, Business School, University of Pelita Harapan,

Name : Daniel Andhika Kurniadi
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Hereby state that the final paper I have written entitled “VARIANCE ANALYSIS FOR COST OF SALES PERCENTAGE AND REVENUE IN FOOD AND BEVERAGE DEPARTMENT AT ABC HOTEL”

1. Was written and completed by myself using lecture materials, field research and textbooks as well as journals listed in the references section.

2. Is not a duplicate of published final paper that was used for achieving Bachelor Degree from other institutions, except for the review of literature, which is stated on the reference part.

3. Is not a translated paper from collected books or journals that are sited in the reference of my final paper.

If I am verified to not fulfill what are stated above, this final paper will be withdrawn.

Karawaci, 2 February 2012

In all sincerity,

(Daniel Andhika Kurniadi)
UNIVERSITY OF PELITA HARAPAN
BUSINESS SCHOOL

AGREEMENT OF MENTORING GUIDANCE FOR FINAL PAPER

VARIANCE ANALYSIS FOR COST OF SALES PERCENTAGE AND
REVENUE IN FOOD AND BEVERAGE DEPARTMENT AT ABC HOTEL

By:

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Department : Accounting

Has been checked and recommended for final and comprehensive oral defense
towards a Bachelor’s Degree in Economics at the University of Pelita Harapan,
Karawaci-Tangerang, Banten.

Karawaci, 2 February 2012

Agreed:

Supervisor

(Serdwill Butarbutar, SE., MBA)
Head of Accounting Department

Co-Supervisor

(Sahat M. Simanjuntak, BA, MBA)
Act. Dean of Business School

(Dr. Kim Sung Suk)

(Ferdinand Butarbutar, SE., MBA)
FINAL PAPER EXAMINATION COMMITTEE

On 18 January 2012 a comprehensive exam was held to fulfill one of the academic requirements to achieve a Bachelor of Economics degree in Accounting from Universitas Pelita Harapan, on behalf of:

Name : Daniel Andhika Kurniadi
NPM : 01220080065
Department : Accounting

Involved in the final examination of this Final Paper entitled “VARIANCE ANALYSIS FOR COST OF SALES PERCENTAGE AND REVENUE IN FOOD AND BEVERAGE DEPARTMENT AT ABC HOTEL” were members of the Examination Committee composed of the following:

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<td>1. Ferdinand Butarbutar, SE., MBA</td>
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