$4x + 12y = 28 \quad \ldots (1)$

$2x + y = 21 \quad \ldots (2)$

$4x + 12y = 28 \mid \times 2 \mid \quad 8x + 24y = 56$

$2x + y = 21 \mid \times 4 \mid \quad 8x + 4y = 84$ $-$

$20y = -28$

$y = \frac{-28}{20}$

$y = -\frac{7}{5} = -1,4$

$2x + y = 21$

$2x + \left(-\frac{7}{5}\right) = 21$

$2x = 21 + \frac{7}{5}$

$2x = \frac{105+7}{5} :$

$x = \frac{112}{5} : 2$

$x = \frac{112}{5} \times \frac{1}{2}$

$x = \frac{56}{5} = 11,2$

$x = 11,2$

$y = -1,4$

Lisa = 3 buah / jam
Muri = 4 buah / jam
Jumlah jam kerja = 16 jam
Jumlah tas = 55 buah

$L + M = 16$ jam (total jam kerja)
$3L + 4M = 55$ buah (total tas)

$$\begin{array}{l|l|l} L + M = 16 & \times 3 & 3L + 3M = 48 \\ 3L + 4M = 55 & \times 1 & 3L + 4M = 55 \\ \hline & & -M = -7 \\ & & M = 7 \end{array}$$

$L + M = 16$
$L + 7 = 16$
$L = 16 - 7$
$L = 9$

Mata, jam kerja Lisa sebanyak 9 jam dan jam kerja Muri sebanyak 7 jam.