

Lampiran 1

**PENERAPAN PERLAKUAN AKUNTANSI BIAYA PENELITIAN DAN PENGEMBANGAN
PADA LAPORAN LABA-RUGI**

	1997			1998		
	PERUSAHAAN	PSAK No. 20	P Invest.	PERUSAHAAN	PSAK No. 20	P Invest.
PENDAPATAN						
Penjualan Bersih	29,527,286,669.08	29,527,286,669.08	29,527,286,669.08	32,523,211,252.35	32,523,211,252.35	32,523,211,252.35
Pendapatan Lain - lain :						
Laba Penjualan Aktiva Tetap	54,916,726.48	54,916,726.48	54,916,726.48	51,986,198.06	51,986,198.06	51,986,198.06
Pendapatan Bunga	100,431,749.93	100,431,749.93	100,431,749.93	172,752,087.14	172,752,087.14	172,752,087.14
TOTAL PENDAPATAN	29,682,635,145.49	29,682,635,145.49	29,682,635,145.49	32,747,949,537.55	32,747,949,537.55	32,747,949,537.55
Harga Pokok Penjualan	19,350,827,200.74	19,671,323,224.35	19,350,827,200.74	20,186,163,521.71	20,186,163,521.71	20,186,163,521.71
LABA KOTOR	10,331,807,944.75	10,011,311,921.14	10,331,807,944.75	12,561,786,015.84	12,561,786,015.84	12,561,786,015.84
BIAYA (EXPENSE)						
Biaya administrasi & umum	577,442,696.58	577,442,696.58	577,442,696.58	743,113,243.02	743,113,243.02	743,113,243.02
Biaya Penelitian dan Pengembangan	1,281,984,094.45	0.00	0.00	0.00	0.00	0.00
Biaya Amortisasi Pengeluaran Litbang	0.00	480,744,035.42	640,992,047.23	0.00	480,744,035.42	640,992,047.23
Biaya Penjualan	789,169,379.00	789,169,379.00	789,169,379.00	1,001,318,960.78	1,001,318,960.78	1,001,318,960.78
TOTAL BIAYA	2,648,596,170.03	1,847,356,111.00	2,007,604,122.81	1,744,432,203.80	2,225,176,239.22	2,385,424,251.03
Laba Bersih Sebelum Pajak	7,683,211,774.72	8,163,955,810.14	8,324,203,821.95	10,817,353,812.04	10,336,609,776.62	10,176,361,764.82
Pajak Persero (CV New Java)	295,307,542.29	295,307,542.29	295,307,542.29	665,683,311.51	665,683,311.51	665,683,311.51
LABA BERSIH	7,387,904,232.43	7,868,648,267.85	8,028,896,279.66	10,151,670,500.53	9,670,926,465.11	9,510,678,453.31

Data yang diolah peneliti

Catatan :

PSAK No. 20 : Pernyataan Standar Akuntansi Keuangan No. 20

P Invest. : Pendekatan Investasi

**PENERAPAN PERLAKUAN AKUNTANSI BIAYA PENELITIAN DAN PENGEMBANGAN
PADA NERACA**

	1997			1998		
	PERUSAHAAN	PSAK No. 20	P. INVESTASI	PERUSAHAAN	PSAK No. 20	P. INVESTASI
AKTIVA						
Aktiva Lancar						
Kas dan setara kas	8,623,162,298.99	8,623,162,298.99	8,623,162,298.99	8,899,620,660.13	8,899,620,660.13	8,899,620,660.13
Piutang usaha	2,586,948,689.70	2,586,948,689.70	2,586,948,689.70	2,669,886,198.04	2,669,886,198.04	2,669,886,198.04
Piutang Lain - lain	2,802,527,747.17	2,802,527,747.17	2,802,527,747.17	2,892,376,714.54	2,892,376,714.54	2,892,376,714.54
Persediaan	4,311,581,149.49	4,311,581,149.49	4,311,581,149.49	4,449,810,330.06	4,449,810,330.06	4,449,810,330.06
Uang muka pembelian	3,233,685,862.12	3,233,685,862.12	3,233,685,862.12	3,337,357,747.55	3,337,357,747.55	3,337,357,747.55
	21,557,905,747.47	21,557,905,747.47	21,557,905,747.47	22,249,051,650.32	22,249,051,650.32	22,249,051,650.32
Aktiva Tetap Berwujud	8,328,201,563.66	8,328,201,563.66	8,328,201,563.66	9,373,830,813.26	9,373,830,813.26	9,373,830,813.26
Aktiva Tetap Tak Berwujud	1,431,465,976.69	1,431,465,976.69	1,431,465,976.69	1,339,607,198.48	1,339,607,198.48	1,339,607,198.48
Invest. Litbang	0.00	961,488,070.84	1,281,984,094.45	0.00	480,744,035.42	640,992,047.22
Amortisasi Invest. Litbang	0.00	-480,744,035.42	-640,992,047.23	0.00	-480,744,035.42	-640,992,047.22
Aktiva lain - lain	9,759,667,540.35	10,240,411,575.77	10,400,659,587.57	10,713,438,011.74	10,713,438,011.74	10,713,438,011.74
	0.00	0.00	0.00	7,375,664,838.75	7,375,664,838.75	7,375,664,838.75
JUMLAH AKTIVA	31,317,573,287.82	31,708,317,323.24	31,958,565,335.04	40,338,154,500.81	40,338,154,500.81	40,338,154,500.81
KEWAJIBAN & EKUITAS						
Hutang Lancar :						
Hutang Bank	965,615,625.00	965,615,625.00	965,615,625.00	2,354,990,625.00	2,354,990,625.00	2,354,990,625.00
Hutang Usaha	563,275,781.25	563,275,781.25	563,275,781.25	1,177,495,312.50	1,177,495,312.50	1,177,495,312.50
Hutang Pajak	80,467,968.75	80,467,968.75	80,467,968.75	117,749,531.25	117,749,531.25	117,749,531.25
Hutang Lain - lain	0.00	0.00	0.00	274,748,906.25	274,748,906.25	274,748,906.25
	1,609,359,375.00	1,609,359,375.00	1,609,359,375.00	3,924,984,375.00	3,924,984,375.00	3,924,984,375.00
Hutang Jangka Panjang	15,783,387,580.03	15,783,387,580.03	15,783,387,580.03	20,026,379,215.54	20,026,379,215.54	20,026,379,215.54
JUMLAH KEWAJIBAN	17,392,746,955.03	17,392,746,955.03	17,392,746,955.03	23,951,363,590.54	23,951,363,590.54	23,951,363,590.54
Modal Saham	6,175,000,000.00	6,175,000,000.00	6,175,000,000.00	6,175,000,000.00	6,175,000,000.00	6,175,000,000.00
Selisih Penilaian Aktiva Tetap	470,402,907.49	470,402,907.49	470,402,907.49	470,402,907.49	470,402,907.49	470,402,907.49
Laba Ditahan	7,279,423,425.30	7,760,167,460.72	7,920,415,472.52	9,741,388,002.78	9,741,388,002.78	9,741,388,002.78
JUMLAH MODAL	13,924,826,332.79	14,405,570,368.21	14,565,818,380.01	16,386,790,910.27	16,386,790,910.27	16,386,790,910.27
JUMLAH KEWAJIBAN & EKUITAS	31,317,573,287.82	31,798,317,323.24	31,958,565,335.04	40,338,154,500.81	40,338,154,500.81	40,338,154,500.81

Data yang diolah peneliti

Lampiran II

Perhitungan-perhitungan:

- Biaya Litbang perusahaan tahun 1997

Rp (320.496.023,61 + 512.793.637,78 + 44.869.443,31 + 19.229.761,42 +
384.595.228,34)

Rp 1.281.984.094,45-

- Investasi Litbang menurut PSAK No. 20

Rp. (512.793.637,78 + 44.869.443,31 + 19.229.761,42 + 384.595.228,34)

Rp. 961.488.070,80

- Investasi Litbang menurut Pendekatan Investasi

Rp (320.496.023,61 + 512.793.637,78 + 44.869.443,31 + 19.229.761,42 +
384.595.228,34)

Rp 1.281.984.094,45

- Biaya Amortisasi Pengeluaran Litbang & Amortisasi Investasi Litbang menurut
PSAK No. 20

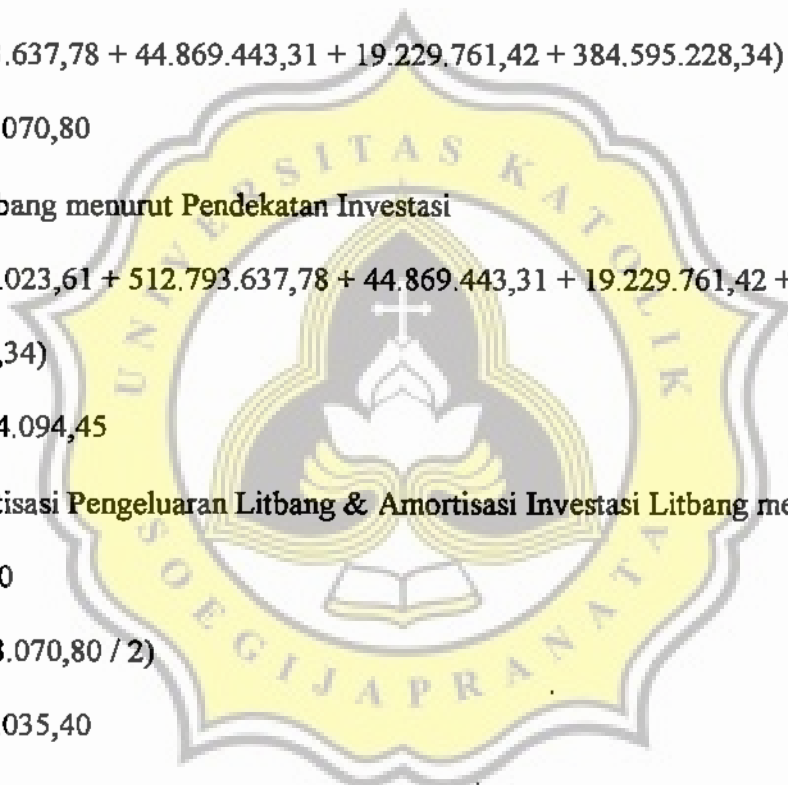
Rp. (961.488.070,80 / 2)

Rp. 480.744.035,40

- Biaya Amortisasi Pengeluaran Litbang & Amortisasi Investasi Litbang menurut
Pendekatan Investasi

Rp. (1.281.984.094,90 / 2)

Rp. 640.992.047,45



Perhitungan dalam Penerapan Perlakuan Akuntansi Biaya Litbang pada Laporan

Laba-Rugi menurut PSAK No. 20 :

– **Harga Pokok Penjualan tahun 1997**

Rp. (19.350.827.200,74 + 320.496.023,61)

Rp. 19.671.323.224,35





NEW-JAVA C.V.

Jl. Raya Karang Jati No. 99, Karang Jati
Telp. 024/922.362 & 0298/521.989 ■ Fax. 0298/521.118
e-mail : newjava@smg.mega.net.id ■ Semarang - 50552, Indonesia

SURAT KETERANGAN

Yang bertanda tangan dibawah ini ;

Nama : Dewi Nilasari
Jabatan : Office Manager
Alamat : Jl. Raya Karangjati No. 99
Kabupaten Semarang

Menerangkan :

Nama : YB Teddy Trihartadi
NIM : 94.60.113
Fakultas : Ekonomi
Jurusan : Akuntansi
Unika Soegijapranata - Semarang

Telah melakukan survey di perusahaan kami.

Demikianlah agar menjadikan maklum .

Semarang , 11 Oktober 1999

Dewi Nilasari
Office Manager