

	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
AKTIVA												
Aktiva lancar	43,014	27,580	127,957	142,810	205,862	236,634	122,762	212,635	52,464	100,259		
- Kas di tangan & dibank	16,095	-	14,258	17,184	2,797	15,646	54,427	86,931	32,473	69,555		
- Deposito	-	-	-	-	-	-	-	-	-	-		
- Piutang dagang	14,696	12,528	102,588	112,880	73,725	71,153	34,398	65,560	1,732	4,305		
- Persediaan	10,217	11,792	5,883	9,453	78,175	91,678	14,948	20,619	16,529	24,508		
- Pengh ymih diterima	-	-	-	-	-	-	-	-	-	-		
Investasi	300	300	-	-	-	-	-	-	-	-		
Aktiva Tetap	185,410	191,180	81,610	186,353	370,827	362,104	175,478	166,578	36,190	43,738		
Aktiva lain	11,731	701	7,278	11,855	976	703	7,385	6,850	46,194	42,777		
TOTAL AKTIVA	250,455	219,761	216,845	341,018	577,464	599,441	305,625	386,063	134,848	186,774		
PASIVA												
Hutang Lancar	253,014	114,226	110,762	201,240	310,613	497	49,833	101,416	40,160	73,879		
Hutang Jangka Panjang	6,746	15,049	17,037	10,878	183,973	665,183	67,486	67,179	32,899	30,087		
Hak Minoritas	1	1	3,182	5,126	-	-	238	608	-	-		
Modal	(9,306)	90,485	85,864	123,774	82,878	(66,239)	188,088	216,860	61,788	83,008		
Paid-up capital	76,000	76,000	13,162	13,162	85,190	85,190	16,013	16,013	44,828	44,828		
Paid-up cap in ex of par	4,750	4,750	8,624	8,624	286	286	19,016	19,016	-	-		
Rev of fixed assets	-	-	106	106	-	-	-	-	-	-		
Laba ditahan	(90,056)	9,735	63,972	101,882	(2,598)	(151,715)	153,039	181,831	17,163	38,382		
TOTAL PASIVA	250,455	219,761	216,845	341,018	577,464	599,441	305,625	386,063	134,848	186,774		

	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
LAPORAN R-L										
Penjualan	76,420	108,987	410,793	550,584	504,673	460,595	211,618	259,053	349,450	422,898
Biaya Penjualan	61,323	91,678	359,501	478,251	478,643	446,671	112,704	129,143	175,914	202,234
Laba kotor	15,097	17,318	51,292	72,333	26,030	13,924	98,915	129,910	173,536	220,464
Biaya Usaha	34,236	47,561	22,748	20,800	3,574	6,592	55,553	61,179	148,603	188,179
Laba Usaha	(19,139)	(30,242)	28,544	51,533	22,456	7,332	43,362	68,731	24,933	32,285
Pedpt/Biaya diluar Ush	14,944	130,485	(1,861)	4,181	(6,047)	(157,209)	10,975	(18,157)	(8,208)	921
Laba sebelum pajak	(4,195)	100,223	26,683	55,694	16,408	(149,877)	54,337	50,574	16,725	33,205
Laba setelah pajak	263	98,791	17,844	38,465	(1,546)	(148,264)	57,020	34,396	12,243	26,128

	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
ANALISA RASIO										
X1=(AL-HL)/TA	(0.8386)	(0.3943)	0.0792	(0.1713)	(0.1817)	0.3939	0.2386	0.2881	0.0912	0.1423
X2=Lb Dhtv/TII Ak	(0.3596)	0.0443	0.2950	0.2988	(0.0045)	(0.2531)	0.5007	0.4710	0.1273	0.2055
X3=EBIT/Tot Ak	(0.0167)	0.4561	0.1231	0.1633	0.0284	(0.2500)	0.1778	0.1310	0.1240	0.1778
X4=Ni Psr Shm/Tot Hut	0.0183	0.0367	0.0658	0.0397	0.0006	0.0004	0.1618	0.1124	-	-
X5=Penjualan/Tot Ak	0.3051	0.4980	1.8944	1.6145	0.8739	0.7684	0.8924	0.6710	2.5914	2.2632
PERH Z-AL TMAN										
0.717 X1	(0.6012)	(0.2827)	0.0568	(0.1229)	(0.1302)	0.2824	0.1711	0.2066	0.0654	0.1020
0.847 X2	(0.3046)	0.0375	0.2499	0.2530	(0.0038)	(0.2144)	0.4241	0.3989	0.1078	0.1741
3.107 X3	(0.0520)	1.4170	0.3823	0.5074	0.0883	(0.7768)	0.5524	0.4070	0.3854	0.5524
0.42 X4	0.0077	0.0154	0.0277	0.0167	0.0002	0.0002	0.0679	0.0472	-	-
0.998 X5	0.3045	0.4950	1.8906	1.6113	0.8722	0.7668	0.8910	0.6697	2.5883	2.2588
Z-AL TMAN	(0.64561)	1.6822	2.6073	2.2658	0.8266	0.0583	1.0086	1.7904	3.1448	3.0871

AKTIVA	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
	Aktiva lancar	241,952	410,623	54,198	58,396	43,530	68,999	144,522	241,294	22,663
- Kas ditangan & dibank	110,915	193,679	8,831	7,052	-	-	-	-	-	-
- Deposito	-	-	-	-	-	-	-	-	-	-
- Piutang dagang	38,455	79,531	20,832	24,808	25,566	36,004	28,212	20,302	28,212	20,302
- Persediaan	79,076	111,931	21,503	24,957	7,591	10,287	77,537	80,233	77,537	80,233
- Pengh ymh diterima	-	-	-	-	-	-	-	-	-	-
Investasi	155	155	-	-	-	-	20,974	23,926	20,974	23,926
Aktiva Tetap	122,043	125,953	61,404	56,444	21,915	23,304	513,241	602,189	513,241	602,189
Aktiva lain	24,833	6,025	61,911	26,670	6,562	506,325	50,931	87,620	50,931	87,620
TOTAL AKTIVA	388,983	642,656	177,511	141,510	72,007	598,628	729,668	935,029	729,668	935,029
PASIVA										
Hutang Lancar	51,984	73,419	348,270	437,027	63,501	68,250	89,139	89,286	89,139	89,286
Hutang Jangka Panjang	6,802	11,436	4,160	13,810	482	179,654	432,241	437,028	432,241	437,028
Hak Minoritas	43	56	927	804	7,814	8,998	433	613	433	613
Modal	330,154	457,745	(175,846)	(310,131)	9,210	341,726	207,855	408,102	207,855	408,102
Paid-up capital	88,025	91,762	37,800	37,800	22,500	360,000	100,000	170,193	100,000	170,193
Paid-up cap in ax of par	77,360	105,013	1,829	1,929	600	(452)	-	168,176	-	168,176
Rev of fixed assets	1,145	1,145	-	-	-	-	-	-	-	-
Laba ditahan	163,624	259,825	(215,575)	(349,380)	(13,890)	(17,922)	107,855	69,723	107,855	69,723
TOTAL PASIVA	388,983	642,656	177,511	141,510	71,007	598,628	729,668	935,029	729,668	935,029
LAPORAN R-L										
Penjualan	428,771	595,404	156,879	173,669	66,949	94,321	566,310	366,076	566,310	366,076
Biaya Penjualan	254,718	362,462	130,519	142,417	47,769	68,977	586,279	556,278	586,279	556,278
Laba kotor	174,053	222,942	26,356	31,252	19,180	25,344	110,031	110,398	110,031	110,398
Biaya Usaha	51,915	63,627	31,187	35,062	15,522	22,483	26,602	19,873	26,602	19,873
Laba Usaha	122,138	159,315	(4,831)	(3,810)	3,658	2,861	83,430	90,525	83,430	90,525
Pedp/Biaya diluar Ush	2,366	28,981	(793)	(122,273)	(4,468)	(6,495)	(8,238)	(127,752)	(8,238)	(127,752)
Laba sebelum pajak	124,503	188,176	(5,624)	(126,083)	(810)	(3,634)	75,181	(37,228)	75,181	(37,228)
Laba setelah pajak	86,816	131,411	(4,237)	(134,284)	(1,933)	(3,933)	71,235	1,748	71,235	1,748
ANALISA RASIO										
X1=(AL-HL)/TA	0.4884	0.6214	(1.6567)	(2.8756)	(0.1385)	0.0013	0.0759	0.1626	0.0759	0.1626
X2=Lb Dlh/TI AK	0.4206	0.4788	(1.2144)	(2.4723)	(0.1929)	(0.0296)	0.1478	0.0746	0.1478	0.0746
X3=EBIT/Of AK	0.3201	0.3468	(0.0317)	(0.8910)	(0.0112)	(0.0061)	0.1030	(0.0398)	0.1030	(0.0398)
X4=Nf Pst Shtm/Of Hut	1.3150	1.2367	0.0055	0.0043	0.0097	(0.0018)	-	0.3192	-	0.3192
X5=Penjualan/Of Ak	1.1023	1.0768	0.8837	1.2273	0.9298	0.1576	0.9543	0.7130	0.9543	0.7130
PERH Z-AL TMAN										
0.717 X1	0.3502	0.4455	(1.1878)	(1.9184)	(0.0693)	0.0079	0.0647	0.1169	0.0647	0.1169
0.847 X2	0.3563	0.4055	(1.0286)	(2.0341)	(0.1634)	(0.0252)	0.1657	0.1277	0.1657	0.1277
3.107 X3	0.9945	1.0774	(0.0964)	(2.7683)	(0.0350)	(0.0198)	0.1201	(0.1277)	0.1201	(0.1277)
0.42 X4	0.5623	0.5194	0.0023	0.0016	0.0041	(0.0007)	-	0.1340	-	0.1340
0.998 X5	1.1001	1.0766	0.8820	1.2248	0.9279	0.1572	0.9524	0.7116	0.9524	0.7116
Z-AL TMAN	3.3533	3.5245	(1.4306)	(5.5542)	0.6344	0.1133	1.4522	0.9016	1.4522	0.9016

	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
AKTIVA												
Aktiva lancar	4,536,885	5,270,983	524,223	546,609	171,146	173,909	318,957	168,435	32,977	38,161	32,977	38,161
- Kas ditangan & dibank	1,775,873	1,428,038	219,373	152,147	94,019	60,113	16,978	24,239	9,657	11,712	9,657	11,712
- Deposito										637		637
- Piutang dagang	78,640	830,387	175,756	191,552	13,003	42,748	39,284	35,617	1,027	11,328	1,027	11,328
- Persediaan	1,348,653	1,970,598	69,434	113,481	52,658	60,105	241,162	104,915	7,248		7,248	
- Pengh ymth diterima												
Investasi	25,804	26,269	-	-	-	-	101,130	106,565	7,465	7,465		7,465
Aktiva Tetap	4,987,343	5,203,971	774,936	742,830	236,228	254,834	236,757	232,107	38,493	35,429	38,493	35,429
Aktiva lain	1,087,648	2,053,397	5,590	22,600	3,330	4,884	15,731	27,261	56,262	66,266	56,262	66,266
TOTAL AKTIVA	10,637,680	12,554,630	1,304,749	1,312,039	410,704	433,607	672,575	534,368	135,197	147,321	135,197	147,321
PASIVA												
Hutang Lancar	5,114,267	4,041,984	77,022	114,280	146,825	201,964	372,448	1,197,218	155,440	127,889	155,440	127,889
Hutang jangka Panjang	2,590,911	4,820,185	603,152	595,362	16,157	16,534	557,348	146,802	22,688	19,646	22,688	19,646
Hak Minoritas	525,787	633,768	4,816	6,031	-	-	19,748	10,112	7,805	3,190	7,805	3,190
Modal	2,406,715	3,058,713	619,759	596,386	247,722	215,109	(276,969)	(819,764)	(50,736)	(3,404)	(50,736)	(3,404)
Paid-up capital	915,600	915,600	383,292	383,292	21,070	21,070	180,000	180,000	62,000	110,404	62,000	110,404
Paid-up cap in ex of par	963,760	963,760	64,212	64,212	1,802	1,802	2,932	2,127	5,900	5,900	5,900	5,900
Rev of fixed assets							422	422				
Laba ditahan	527,355	1,179,353	172,255	148,882	224,850	192,237	(460,323)	(1,002,313)	(118,636)	(119,708)	(118,636)	(119,708)
TOTAL PASIVA	10,637,680	12,554,630	1,304,749	1,312,039	410,704	433,607	672,575	534,368	135,197	147,321	135,197	147,321

	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
LAPORAN R-L												
Penjualan	11,548,599	12,702,239	544,110	684,558	407,248	508,249	1,183,420	1,083,057	114,369	137,219	114,369	137,219
Biaya Penjualan	7,866,872	8,961,596	421,486	502,612	246,983	275,858	1,159,531	1,193,858	51,244	57,413	51,244	57,413
Laba kotor	3,681,727	3,740,643	122,624	181,946	160,265	232,391	23,889	(110,801)	63,025	79,806	63,025	79,806
Biaya Usaha	1,396,690	1,344,312	81,449	91,540	77,047	86,445	69,524	45,563	56,038	69,352	56,038	69,352
Laba Usaha	2,285,037	2,396,331	41,175	90,406	83,218	145,946	(45,635)	(156,363)	6,987	10,454	6,987	10,454
PedpsiBiaya diluar Ush	(184,399)	(1,277,384)	16,228	(120,738)	5,995	(12,149)	(218,323)	(423,141)	8,383	(20,994)	8,383	(20,994)
Laba sebelum pajak	2,100,637	1,118,947	56,404	(30,332)	89,213	133,798	(263,957)	(579,504)	(1,397)	(10,540)	(1,397)	(10,540)
Laba setelah pajak	1,385,399	646,172	45,364	(23,379)	62,319	93,723	(278,949)	(542,272)	27,934	(1,073)	27,934	(1,073)

	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
ANALISA RASIO												
X1=(AL-HL)/TA	(0.0543)	0.0979	0.3427	0.3295	0.0592	(0.0647)	(0.0785)	(1.9252)	(0.9058)	(0.6091)	(0.9058)	(0.6091)
X2=Lb Dlt/TH AK	0.0496	0.0939	0.1320	0.1135	0.5475	0.4433	(0.8844)	(1.8757)	(0.8775)	(0.8128)	(0.8775)	(0.8128)
X3=EBIT/ot AK	0.1975	0.0881	0.0432	(0.0231)	0.2172	0.3086	(0.3925)	(1.0845)	(0.0103)	(0.0715)	(0.0103)	(0.0715)
X4=NI Pcr Shm/Tot Huf	0.1171	0.1015	0.0937	0.0897	0.0111	0.0082	0.0031	0.0016	0.0317	0.0391	0.0317	0.0391
X5=Penjualan/Tot AK	1.0856	1.0118	0.4170	0.5218	0.9916	1.1721	1.7585	2.0268	0.8459	0.9314	0.8459	0.9314
PERH Z-AL TMAN	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000	1999	2000
0.717 X1	(0.0389)	0.0702	0.2458	0.2363	0.0425	(0.0404)	(0.0570)	(1.3804)	(0.6495)	(0.4367)	(0.6495)	(0.4367)
0.847 X2	0.0420	0.0796	0.1118	0.0961	0.4637	0.3755	(0.5797)	(1.5887)	(0.7432)	(0.6282)	(0.7432)	(0.6282)
3.107 X3	0.6135	0.2769	0.1343	(0.0718)	0.6749	0.9587	(1.2194)	(3.3694)	(0.0321)	(0.2223)	(0.0321)	(0.2223)
0.42 X4	0.0492	0.0426	0.0394	0.0377	0.0046	0.0035	0.0013	0.0007	0.0133	0.0184	0.0133	0.0184
0.996 X5	1.0635	1.0097	0.4162	0.5207	0.9696	1.1698	1.7580	2.0227	0.8443	0.9296	0.8443	0.9296

LAMPIRAN 2 : PERKUTUNGAN RATA-RATA INDUSTRI PERUSAHAAN MAKANAN DAN MINUMAN TAHUN 1999

1. RASIO MODAL KERJA BERSIH TERHADAP TOTAL AKTIVA

(0.8385) ± 0.0793 ± (0.1817) ± 0.2386 ± 0.0912 ± (0.0543) ± 0.3427 ± 0.0592 ± (0.0795) ± (0.9058) ± 0.4824 ± (1.6567) ± (0.1385) ± 0.0759

14

(2.4796) ± -0.1771

14

2. RASIO LABA DITAHAN TERHADAP TOTAL AKTIVA

(0.3596) ± 0.2950 ± (0.0045) ± 0.5007 ± 0.1273 ± 0.0496 ± 0.1320 ± 0.5475 ± (0.6844) ± (0.8775) ± 0.4206 ± (1.2144) ± (0.1929) ± 0.1478

14

(1.1128) ± -0.0795

14

3. RETURN OF INVESTMEN

(0.0167) ± 0.1231 ± 0.0284 ± 0.1778 ± 0.1248 ± 0.1975 ± 0.0432 ± 0.2172 ± (0.3925) ± (0.0103) ± 0.3201 ± (0.0317) ± (0.0112) ± 0.1030

14

0.8719 ± 0.0623

14

4. RASIO ANTARA NILAI PASAR SAHAM BIASA & PREFEREN TERHADAP NILAI BUKU TOTAL HUTANG

0.0183 ± 0.0658 ± 0.0006 ± 0.1618 ± - ± 0.1171 ± 0.0937 ± 0.0111 ± 0.0031 ± 0.0317 ± 1.3150 ± 0.0055 ± 0.0097 ± -

14

1.8333 ± 0.1310

14

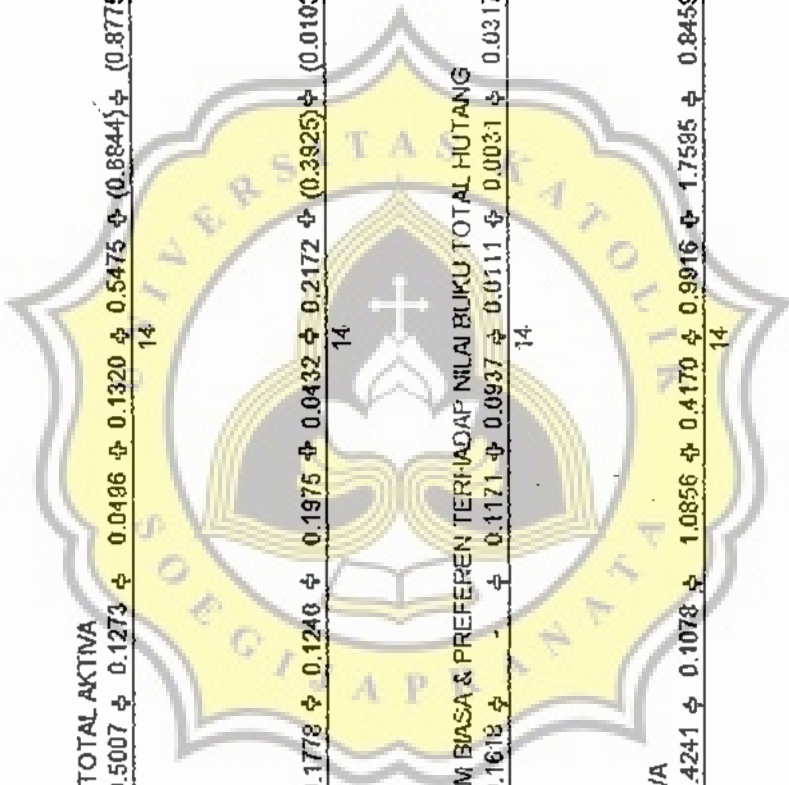
5. RASIO PERPUTARAN TOTAL AKTIVA

(0.3046) ± 0.2499 ± (0.0038) ± 0.4241 ± 0.1078 ± 1.0856 ± 0.4170 ± 0.9916 ± 1.7595 ± 0.8459 ± 1.1023 ± 0.8837 ± 0.9298 ± 0.9543

14

0.4432 ± 0.6745

14



LAMPIRAN 3 : PERHITUNGAN RATA-RATA INDUSTRI PERUSAHAAN MAKANAN DAN MINUMAN TAHUN 2000

1. RASIO MODAL KERJA BERSIH TERHADAP TOTAL AKTIVA
 (0.3943) ± (0.1713) ± 0.3939 ± 0.2881 ± 0.1423 ± 0.0979 ± 0.3295 ± (0.0647) ± (1.9252) ± (0.6091) ± 0.6214 ± (2.6756) ± 0.0013 ± 0.1626

(3.8033) ± -0.2717
 14

2. RASIO LABA DITAHAN TERHADAP TOTAL AKTIVA
 0.0443 ± 0.2988 ± (0.2531) ± 0.4710 ± 0.2065 ± 0.0939 ± 0.1135 ± 0.4433 ± (1.8757) ± (0.8126) ± 0.4788 ± (2.4723) ± (0.0298) ± 0.0746

(3.2198) ± -0.2300
 14

3. RETURN OF INVESTMENT
 0.4561 ± 0.1633 ± (0.2500) ± 0.1310 ± 0.1778 ± 0.0891 ± (0.0231) ± 0.3086 ± (1.0845) ± (0.0715) ± 0.3468 ± (0.8910) ± (0.0061) ± (0.0398)

(0.6934) ± -0.0495
 14

4. RASIO ANTARA NILAI PASAR SAHAM BIASA & PREFEREN TERHADAP NILAI BUKU TOTAL HUTANG
 0.0367 ± 0.0397 ± 0.0004 ± 0.1124 ± - ± 0.1016 ± 0.0837 ± 0.0082 ± 0.0016 ± 0.0391 ± 1.2367 ± 0.0043 ± (0.0415) ± 5

1.6687 ± 0.1192
 14

5. RASIO PERPUTARAN TOTAL AKTIVA
 0.4960 ± 1.6145 ± 0.7684 ± 0.6710 ± 2.2632 ± 1.0118 ± 0.5218 ± 1.1721 ± 2.0268 ± 0.9314 ± 1.0788 ± 1.2273 ± 0.1576 ± 0.7130

14.6535 ± 1.0467
 14

PERNYATAAN KEASLIAN SKRIPSI

Saya yang bertanda tangan dibawah ini :

N a m a : RIRIN DWI HANDAYANI

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Jurusan : AKUNTANSI

Fakultas : Ekonomi

Judul Skripsi : ANALISIS PENILAIAN KINERJA KEUANGAN DENGAN
ANALISIS RASIO DAN ANALISIS MODEL SKOR-Z (Studi
Kasus : Perusahaan-perusahaan Barang Konsumsi Makanan dan
Minuman yang Terdaftar di Bursa Efek Jakarta)

Menyatakan bahwa skripsi ini adalah hasil karya saya sendiri, apabila di kemudian hari ditemukan adanya bukti plagiasi, manipulasi data/atau pemalsuan data maupun bentuk-bentuk kecurangan yang lain. Saya bersedia untuk menerima sanksi dari Fakultas Ekonomi Universitas Katolik Soegijapranata Semarang.

Semarang, 26 April 2002



(Ririn Dwi Handayani)



BUKU KONSULTASI SKRIPSI

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NIM : 96.60.0331

JUDUL :

ANALISIS PENYALINAN KINERJA KEU-

ANGAN DENGAN ANALISIS RASIO DAN

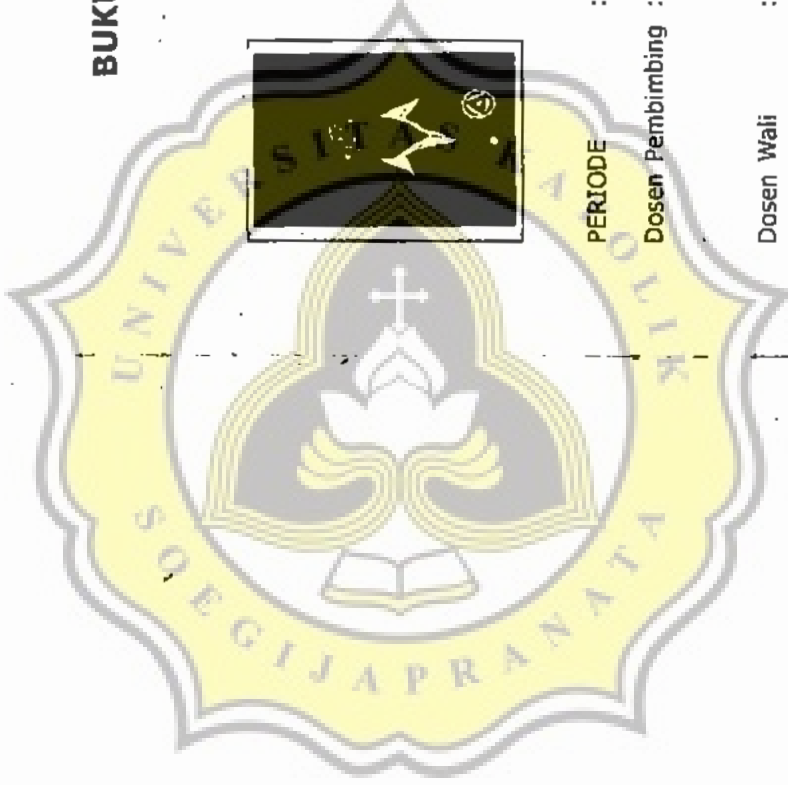
ANALISIS DEBF - Z ALTMAN

PERIODE :

Dosen Pembimbing : I. R. BOWO HARCAHYO, SE, MPA

II. MONICA PALUPI, SE, MM

Dosen Wali : MONICA PALUPI, SE, MM



JURUSAN AKUNTANSI
FAKULTAS EKONOMI UNIKA SOEGIJAPRANATA
SEMARANG



CATATAN KONSULTASI

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Pembahasan topik I Penelitian & data pendukung / prasurevey	I	LBM.. benarkan dr mgp memilih in- dustri part aud 0.	<i>fe</i>
	II		
	III		
	IV		
	V		
	VI		



CATATAN KONSULTASI

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Latar Belakang Penelitian Perumusan Masalah Tujuan & Manfaat	I	Manfaat by pe- null	R.
	II		
	III	Kuasai konsep mga. beta misl 1 dan 2	Joni
	IV		
	V		
	VI		

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MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Landasan Teori Kerangka Pikir Definisi Operasional	I	Puat pembuatnya atr. ratio 3 altman - 2	R
	II	tambah. loken yg hrs dipilis keri alasan	R
	III	Literatur yg bone.	Joni
	IV		
	V		
	VI		

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MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Kesimpulan & Saran	I	Per Bab V	<i>[Signature]</i>
	II	Acc Skripsi	<i>[Signature]</i>
	III		
	IV		
	V		
	VI		

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MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Kelengkapan Ujian Kata Pengantar Daftar Isi Lampiran Daftar Pustaka	I		
	II		
	III		
	IV		
	V		
	VI		