
PERNYATAAN KEASLIAN SKRIPSI

Saya yang bertanda tangan dibawah ini :

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Fakultas : Ekonomi

Jurusan : Akuntansi

Judul : PENGARUH KAS, PIUTANG DAGANG, PERSEDIAAN
BARANG DAN HUTANG LANCAR TERHADAP
LIKUIDITAS PERUSAHAAN (Studi Kasus PT. Pembina
Peraga Jakarta Timur)

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

Semarang, 16 Maret 2002



(YENNY SURYANI)

LAMPIRAN



PT. PEMBINA PERAGA
NERACA
PER 31 DESEMBER 1998

AKTIVA LANCAR		HUTANG LANCAR	
Pinjaman dari Bank	35,650,060	Pinjaman Dari Bank	670,507,004
Bank Garansi	9,000,000	Hutang Dagang	577,543,294
Dana Deposito	0	Hutang Kepada Cabang	38,460,950
Hutang Dagang	2,910,553,098	Hutang Kepada Afiliasi	787,500,171
Hutang Pegawai	12,588,194	Hutang Pajak	445,990,781
Hutang Kepada Cabang	7,036,265	Hutang Lain-Lain	135,000,000
Hutang Kepada Afiliasi	705,248,922	Uang Muka Langganan	13,687,400
Hutang Sewa	0	Sewa Diterima Dimuka	22,466,665
Hutang Lain-Lain	446,184,325	Biaya Yang Masih Harus Dibayar	52,469,975
Persediaan Barang	833,279,810		
Pajak Dibayar Dimuka	26,900,939		
Sewa Dibayar Dimuka	14,400,000		
Asuransi Dibayar Dimuka	2,751,266		
Jang Muka Pembelian	181,404,334		
Investasi	1,243,579,395		
Jumlah Aktiva Lancar	6,428,575,608	Jumlah Hutang Lancar	2,743,626,240
AKTIVA TETAP		Modal Dasar Terdiri Dari 100 -	
Harga Perolehan Dan Taksiran	1,359,272,693	lbr Saham Biasa Dengan Nomi-	
Kurang : Akumulasi Penyusutan	708,645,293	nal @ Rp.5.000.000,-telah di-	
Nilai Buku	650,627,400	tempatkan dan disetor penuh -	
Konstruksi Dalam Pelaksanaan	24,452,232	sebanyak 100 lbr Saham.	500,000,000
Jumlah Aktiva Tetap	675,079,632	Laba Ditahan	3,886,190,000
AKTIVA LAIN		Jumlah Modal sendiri	4,386,190,000
Uang Muka Leasing Motor Dan			
Mobil	26,161,000		
Jumlah Aktiva Lain	26,161,000		
Selisih Pos Pembukuan	0		
JUMLAH AKTIVA	7,129,816,240	JUMLAH HUTANG DAN MODAL	7,129,816,240
		SENDIRI	

Sumber : PT. PEMBINA PERAGA

**PT. PEMBINA PERAGA
NERACA
PER DESEMBER 1999**

AKTIVA LANCAR		HUTANG LANCAR	
Cas dan Bank	34,656,571	Pinjaman Dari Bank	2,422,192,956
Bank Garansi	33,637,736	Hutang Dagang	399,443,014
Dana Deposito	0	Hutang Kepada Cabang	0
Piutang Dagang	5,188,954,918	Hutang Kepada Afiliasi	767,500,171
Piutang Pegawai	15,556,915	Hutang Pajak	357,396,806
Piutang Kepada Cabang	12,305,295	Hutang Lain-Lain	107,000,000
Piutang Kepada Afiliasi	715,298,922	Uang Muka Langganan	37,440,015
Piutang Sewa	0	Sewa Diterima Dimuka	11,458,333
Piutang Lain-Lain	384,542,575	Biaya Yang Masih Harus Dibayar	99,506,977
Persediaan Barang	811,346,280		
Pajak Dibayar Dimuka	12,250,620		
Sewa Dibayar Dimuka	10,800,000		
Asuransi Dibayar Dimuka	3,208,953		
Uang Muka Pembelian Investasi	127,620,134 1,243,578,395		
Jumlah Aktiva Lancar	8,593,757,314	Jumlah Hutang Lancar	4,221,938,272
AKTIVA TETAP			
Harga Perolehan dan Takairan	1,371,554,693	Modal Dasar terdiri dari 100 -	
Kurang : Akumulasi Penyusutan	767,075,373	lbr Saham Biasa Dengan Nomi-	
Nilai Buku	604,479,320	nal @ Rp.5.000.000,-telah di-	
Konstruksi Dalam Pelaksanaan	42,825,632	tempatkan dan disetor penuh -	
Jumlah Aktiva Tetap	647,104,952	sebanyak 100 lbr Saham.	500,000,000
		Leba Ditahan	4,552,815,994
		Jumlah Modal sendiri	5,052,815,994
AKTIVA LAIN			
Uang Muka Leasing Motor dan Mobil	33,892,000		
Jumlah Aktiva Lain	33,892,000		
Selisih Pos Pembukuan	0		
JUMLAH AKTIVA	9,274,754,266	JUMLAH HUTANG DAN MODAL SENDIRI	9,274,754,266

Sumber : PT. PEMBINA PERAGA

PT. PEMBINA PERAGA
NERACA
PER 31 DESEMBER 2000

AKTIVA LANCAR		HUTANG LANCAR	
Pinjaman Bank	36,120,298	Pinjaman Dari Bank	2,399,500,000
Garansi	33,637,736	Hutang Dagang	225,368,429
Deposito	0	Hutang Kepada Cabang	55,345,260
Hutang Dagang	4,787,376,337	Hutang Kepada Afiliasi	787,500,171
Hutang Pegawai	7,164,770	Hutang Pajak	338,069,108
Hutang Kepada Cabang	8,983,335	Hutang Lain-Lain	252,000,000
Hutang Kepada Afiliasi	615,298,922	Uang Muka Langganan	2,109,770
Hutang Sewa	28,363,095	Sewa Diterima Dimuka	4,750,000
Hutang Lain-Lain	375,169,242	Biaya Yang Masih Harus Dibayar	156,863,816
Stok Barang	1,625,359,736		
Hutang Dibayar Dimuka	4,718,985		
Hutang Dibayar Dimuka	7,200,000		
Hutang Dibiaya Dimuka	2,292,609		
Hutang Muka Pembelian	87,223,679		
Hutang Dibiaya	1,290,838,475		
Jumlah Aktiva Lancar	8,909,757,219	Jumlah Hutang Lancar	4,221,506,554
AKTIVA TETAP		MODAL	
Perolehan Dan Takslan	1,448,072,325	Modal Dasar Terdiri Dari 100 -	
Hutang : Akumulasi Penyusutan	832,701,311	lbr Saham Biasa Dengan Nomi-	
Buku	615,371,014	nal @ Rp.5.000.000,-telah di-	
Hutang Dalam Pelaksanaan	0	tempatkan dan disetor penuh -	
Jumlah Aktiva Tetap	615,371,014	sebanyak 100 lbr Saham.	500,000,000
		Laba Ditahan	4,803,621,679
		Jumlah Modal sendiri	5,303,621,679
AKTIVA LAIN			
Hutang Muka Leasing Motor Dan	0		
Hutang Aktiva Lain	0		
Hutang Pos Pemoukuan	0		
Jumlah Aktiva	9,525,128,233	Jumlah Hutang Dan Modal	9,525,128,233
		SENDIRI	

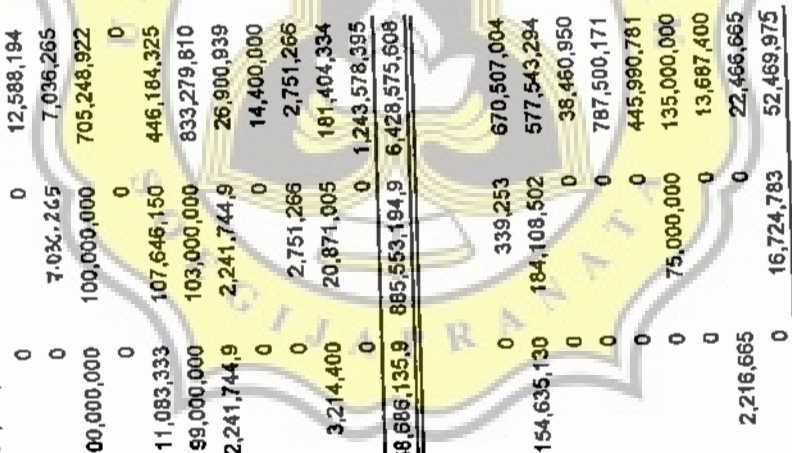
Lampiran 4

PT PEMBINA PERAGA

PERINCIAN AKTIVA LANCAR DAN HUTANG LANCAR 1998

	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September
AKTIVA LANCAR									
Kas dan Bank	4,206,075	3,400,958	1,850,000	3,883,737	4,050,000	2,000,000	5,270,037	2,500,000	1,000,000
Bank Garansi	3,100,000	1,100,000	1,500,000	1,000,000	2,300,000	0	0	0	0
Dana Deposito	0	0	0	0	0	0	0	0	0
Piutang Dagang	1,835,013,687	(23,444,260)	68,663,070	(10,409,116)	62,113,828	83,351,050	(110,313,317)	63,075,450	56,898,311
Piutang Pegawai	3,313,491	241,378	625,000	1,784,000	0	0	0	0	1,959,850
Piutang Kepada Cabang	0	0	0	0	0	0	0	0	0
Piutang Kepada Afiliasi	23,506,305	25,842,617	32,600,000	60,000,000	2,000,000	65,000,000	50,000,000	50,000,000	99,250,000
Piutang Sewa	0	0	0	0	0	0	0	0	0
Piutang Lain-Lain	30,696,875	15,000,000	35,000,000	81,641,750	0	98,250,000	5,116,217	0	61,750,000
Persediaan Barang	42,900,000	44,825,000	49,822,000	51,718,965	54,299,600	65,140,000	71,651,460	73,300,665	82,093,020
Pajak Dibayar Dimuka	2,241,744,9	2,241,744,9	2,241,744,9	2,241,744,9	2,241,744,9	2,241,744,9	2,241,744,9	2,241,744,9	2,241,744,9
Sewa Dibayar Dimuka	14,400,000	0	0	0	0	0	0	0	0
Asuransi Dibayar Dimuka	0	0	0	0	0	0	0	0	0
Utang Muka Pembelian	15,262,973	53,831,200	27,673,454	31,820,000	5,454,970	0	0	2,553,710	0
Investasi	1,243,578,395	0	0	0	0	0	0	0	0
Jumlah Aktiva Lancar	3,218,219,545,9	123,198,637,9	219,975,268,9	223,682,080,9	132,460,142,9	315,982,794,9	23,966,141,9	193,671,569,9	305,192,925,9
HUTANG LANCAR									
Pinjaman Dari Bank	417,042,662	0	0	0	0	0	0	0	0
Hutang Dagang	85,874,200	7,575,815	75,185,855	21,427,162	8,610,603	20,016,700	11,144,975	8,964,352	0
Hutang Kepada Cabang	38,460,950	0	0	0	0	0	0	0	0
Hutang Kepada Afiliasi	787,500,171	0	0	0	0	0	0	0	0
Hutang Pajak	0	0	445,990,781	0	0	0	0	0	0
Hutang Lain-Lain	30,000,000	0	10,000,000	0	20,000,000	0	0	0	0
Utang Muka Langganan	0	0	0	13,687,400	0	0	0	0	0
Sewa Diterima Dimuka	0	0	0	17,500,000	0	0	0	2,750,000	0
Biaya Yang Masih Harus Dibayar	9,560,142	0	16,068,109	0	3,062,250	0	4,914,800	0	2,139,900
Jumlah Hutang Lancar	1,368,438,125	7,575,815	547,244,736	52,614,562	31,672,853	20,016,700	16,059,775	11,714,352	2,139,900

Sumber : PT. PEMBINA PERAGA



Oktober	November	Desember	Jumlah
2,500,000	2,500,000	2,489,253	35,650,060
0	0	0	9,000,000
0	0	0	0
195,440,226	150,646,658	539,517,511	2,910,553,098
4,664,475	0	0	12,588,194
0	0	7,036,265	7,036,265
97,050,000	100,000,000	100,000,000	705,248,922
0	0	0	0
0	11,083,333	107,646,150	446,184,325
95,428,100	99,000,000	103,000,000	833,279,810
2,241,744,9	2,241,744,9	2,241,744,9	26,900,939
0	0	0	14,400,000
0	0	2,751,266	2,751,266
20,722,622	3,214,400	20,871,005	181,404,334
0	0	0	1,243,578,395
418,047,167,9	368,686,135,9	885,563,194,9	6,428,575,608
253,125,089	0	339,253	670,507,004
0	154,635,130	184,108,502	577,543,294
0	0	0	38,460,950
0	0	0	787,500,171
0	0	0	445,990,781
0	0	75,000,000	135,000,000
0	0	0	13,687,400
0	2,216,665	0	22,466,665
0	0	16,724,783	52,469,975
253,125,089	156,851,795	276,172,538	2,743,634,240

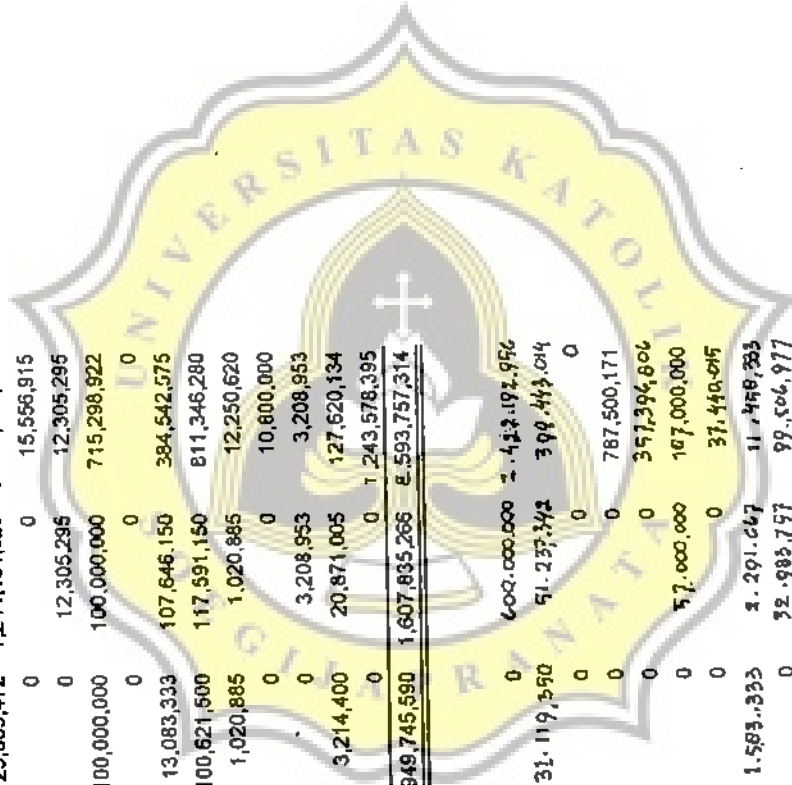
Lampiran 5

PT PEMBINA PERAGA

PERINCIAN AKTIVA LANCAR DAN HUTANG LANCAR 1999

	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus	September
AKTIVA LANCAR									
Kas dan Bank	5,643,637	8,921,270	1,000,000	2,000,000	1,791,664	2,300,000	1,500,000	3,000,000	3,000,000
Bank Garansi	10,135,000	2,729,369	7,985,000	5,180,484	4,615,000	2,992,883	0	0	0
Dana Deposito	0	0	0	0	0	0	0	0	0
Piutang Dagang	625,704,633	147,152,100	467,460,000	117,950,200	175,120,000	210,203,349	291,925,829	671,208,048	204,053,000
Piutang Pegawai	4,547,491	426,418	1,196,461	1,664,000	1,098,200	0	0	0	1,952,850
Piutang Kepada Cabang	0	0	0	0	0	0	0	0	0
Piutang Kepada Afiliasi	23,506,305	25,842,617	32,600,000	60,000,000	12,050,000	65,000,000	50,000,000	50,000,000	99,250,000
Piutang Sewa	0	0	0	0	0	0	0	0	0
Piutang Lain-Lain	30,696,875	15,000,000	35,000,000	0	0	98,250,000	5,116,217	0	61,750,000
Persediaan Barang	35,250,600	38,000,000	41,900,000	42,432,670	53,256,200	62,500,460	63,700,000	74,550,000	86,463,700
Pajak Dibayar Dimuka	1,020,885	1,020,885	1,020,885	1,020,885	1,020,885	1,020,885	1,020,885	1,020,885	1,020,885
Sewa Dibayar Dimuka	10,800,000	0	0	0	0	0	0	0	0
Asuransi Dibayar Dimuka	0	0	0	0	0	0	0	0	0
Uang Muka Pembelian	22,653,973	5,023,454	5,606,000	31,820,000	5,454,970	0	0	2,553,710	9,700,000
Investasi	1,243,578,395	0	0	0	0	0	0	0	0
Jumlah Aktiva Lancar	2,913,537,799	244,116,113	593,768,366	262,068,239	254,406,919	442,267,577	413,262,931	802,332,643	467,192,435
HUTANG LANCAR									
Pinjaman Dari Bank	500,000,000	0	250,000,000	0	0	329,000,000	0	422,000,000	0
Hutang Dagang	103,196,200	6,691,300	30,429,730	19,743,006	4,257,665	5,000,000	5,670,613	100,300,600	12,680,004
Hutang Kepada Cabang	0	0	0	0	0	0	0	0	0
Hutang Kepada Afiliasi	767,500,171	0	0	0	0	0	0	0	0
Hutang Pajak	0	0	357,396,806	0	0	0	0	0	0
Hutang Lain-Lain	30,000,000	0	0	0	20,000,000	0	0	0	0
Uang Muka Langganan	1,440,015	0	36,000,000	0	0	0	0	0	0
Sewa Diterima Dimuka	0	2,333,333	0	2,500,000	0	0	0	2,750,000	0
Biaya Yang Masih Harus Dibayar	35,786,445	0	15,242,900	0	5,019,650	0	6,314,900	0	3,588,600
Jumlah Hutang Lancar	1,457,922,831	9,024,633	688,069,436	22,243,006	29,277,315	334,000,000	11,985,513	525,050,600	16,268,604

Sumber : PT. PEMBINA PERAGA



Oktober	November	Desember	Jumlah
2,500,000	2,000,000	1,000,000	34,656,571
0	0	0	33,637,736
0	0	0	0
304,180,459	729,805,472	1,244,191,628	5,188,954,918
4,664,475	0	0	15,556,915
0	0	12,305,296	12,305,296
97,050,000	100,000,000	100,000,000	715,298,922
0	0	0	0
18,000,000	13,083,333	107,646,150	384,542,575
95,080,000	100,621,600	117,591,150	811,346,280
1,020,885	1,020,885	1,020,885	12,250,620
0	0	0	10,800,000
0	0	3,208,953	3,208,953
20,722,622	3,214,400	20,871,005	127,620,134
0	0	0	1,243,578,395
543,218,441	949,745,590	1,607,835,266	8,593,757,314
321,192,956	0	600,000,000	1,412,192,956
39,117,204	31,119,350	51,237,342	398,443,014
0	0	0	0
0	0	0	787,500,171
0	0	0	357,396,606
0	0	57,000,000	167,000,000
0	0	0	37,440,015
0	1,583,333	1,291,067	11,458,333
572,685	0	32,983,757	99,506,977
3,500,082,845	32,702,603	743,512,600	221,938,272

Lampiran 6

PT PEMBINA PERAGA

PERINCIAN AKTIVA LANCAR DAN HUTANG LANCAR 2000

	Januari	Februari	Maret	April	Mei	Juni	Juli	Agustus
AKTIVA LANCAR								
Kas dan Bank	8,685,137	2,734,081	4,551,080	2,500,000	1,700,000	2,400,000	2,000,000	2,750,000
Bank Garansi	10,135,000	2,729,369	7,985,000	5,180,484	4,615,000	2,992,883	0	0
Dana Deposito	0	0	0	0	0	0	0	0
Piutang Dagang	429,626,229	66,750,000	912,120,439	99,357,539	99,000,000	248,700,744	363,608,020	265,419,258
Piutang Pegawai	2,770,741	306,416	636,761	728,405	0	0	0	0
Piutang Kepada Cabang	0	0	0	0	0	0	0	0
Piutang Kepada Afiliasi	23,506,305	25,842,617	32,600,000	60,000,000	12,050,000	65,000,000	0	0
Piutang Sewa	0	12,500,000	0	10,823,095	5,040,000	0	0	0
Piutang Lain-Lain	25,656,875	15,000,000	35,000,000	0	0	98,250,000	5,116,217	0
Persediaan Barang	71,500,000	82,900,000	93,400,000	97,599,300	104,600,770	112,000,382	118,241,000	132,967,584
Pajak Dibayar Dimuka	393,248,75	393,248,75	393,248,75	393,248,75	393,248,75	393,248,75	393,248,75	393,248,75
Sewa Dibayar Dimuka	7,200,000	0	0	0	0	0	0	0
Asuransi Dibayar Dimuka	0	0	0	0	0	0	0	0
Uang Muka Pembelian	15,262,973	5,045,004	0	31,820,000	5,454,970	0	3,150,000	2,553,710
Investasi	1,290,838,475	0	0	0	0	0	0	0
Jumlah Aktiva Lancar	1,885,574,983,75	214,200,737,75	1,086,686,548,75	308,402,071,75	232,853,388,75	529,737,257,75	492,708,485,75	404,083,800,75
HUTANG LANCAR								
Pinjaman Dari Bank	498,500,000	0	250,000,000	0	0	422,000,000	0	329,000,000
Hutang Dagang	64,186,200	11,549,775	30,429,730	28,479,462	8,934,762	0	27,910,512	7,225,000
Hutang Kepada Cabang	55,345,260	0	0	0	0	0	0	0
Hutang Kepada Afiliasi	787,500,171	0	0	0	0	0	0	0
Hutang Pajak	0	0	338,069,108	0	0	0	0	0
Hutang Lain-Lain	15,000,000	50,000,000	0	0	50,000,000	0	75,000,000	0
Uang Muka Langganan	0	0	1,149,370	0	0	960,400	0	0
Sewa Diterima Dimuka	0	0	0	0	0	0	0	4,750,000
Biaya Yang Masih Harus Dibayar	105,888,200	10,763,000	8,599,400	0	2,414,550	0	7,641,150	0
Jumlah Hutang Lancar	1,526,419,831	72,312,775	628,247,608	28,479,462	61,349,312	422,960,400	110,551,662	340,975,000

Sumber : PT. PEMBINA PERAGA

September	Oktober	November	Desember	Jumlah
3,000,000	2,750,000	2,000,000	1,050,000	36,120,298
0	0	0	0	33,637,736
0	0	0	0	0
155,083,742	155,250,000	71,750,000	1,920,510,366	4,787,376,337
739,925	1,982,500	0	0	7,164,770
0	0	0	8,983,335	8,983,335
97,250,000	99,050,000	100,000,000	100,000,000	615,298,922
0	0	0	0	28,363,095
61,750,000	18,000,000	6,750,000	107,646,150	375,169,242
135,000,000	221,161,400	225,150,000	230,849,300	1,625,369,736
393,248,75	393,248,75	393,248,75	393,248,75	4,718,985
0	0	0	0	7,200,000
0	0	0	2,292,609	2,292,609
0	20,722,622	3,214,400	0	87,223,679
0	0	0	0	1,290,838,475
453,216,915,75	519,309,770,75	411,257,648,75	2,371,725,008,75	8,909,757,219
0	300,000,000	0	600,000,000	2,389,500,000
26,572,850	8,866,288	8,116,750	2,097,100	225,368,429
0	0	0	0	55,345,260
0	0	0	0	787,500,171
0	0	0	0	338,069,108
50,000,000	5,000,000	0	7,000,000	252,000,000
0	0	0	0	2,108,770,
0	0	0	0	4,750,000
7,020,000	8,041,144	0	6,496,372	156,863,816
83,582,860	321,907,432	9,116,750	615,593,472	4,221,506,554

**PT. PEMBINA PERAGA
LAPORAN RUGI LABA
(TAHUN 1998, 1999, 2000)**

	Tahun 1998	Tahun 1999	Tahun 2000
Penjualan bersih	4,166,024,726	5,384,192,019	3,020,472,807
Harga pokok penjualan	-1,442,771,465	-2,259,401,772	-961,779,000
Laba kotor penjualan	2,723,253,261	3,104,790,247	2,058,693,807
Biaya operasional	-1,286,168,143	-1,697,286,499	-920,009,626
Laba (rugi) operasional	1,437,085,118	1,407,503,748	1,138,684,181
Pendapatan (biaya) lain-lain			
Pendapatan	55,833,966	32,441,247	41,869,123
Biaya	-380,786,098	-423,597,311	-803,929,175
Jumlah pendapatan/biaya bersih	-324,952,132	-391,156,064	-762,060,052
Laba (rugi) sebelum pajak	1,112,132,986	1,016,347,684	376,624,129
Taksiran pajak penghasilan	-383,246,545	-349,721,689	-125,818,445
Laba (rugi) bersih	728,886,441	666,625,995	250,805,684
Laba ditahan :			
Saldo awal tahun	3,157,303,559	3,886,190,000	4,552,815,995
Mutasi tahun berjalan :			
Deviden			
Laba bersih tahun berjalan	728,886,441	666,625,995	250,805,684
saldo akhir tahun	3,886,190,000	4,552,815,995	4,803,621,679

Sumber : PT. Pembina Peraga

Perhitungan Modal Kerja
Tahun 1998, 1999, 2000
(perbulan)

Aktiva Lancar - Hutang Lancar = Modal Kerja			
Bulan	Tahun 1998	Tahun 1999	Tahun 2000
Januari	3,218,219,545.90	2,013,537,794.00	1,885,574,983.75
	1,368,438,125	1,457,922,831	1,526,419,831
	1,849,781,420.90	555,614,963.00	359,155,152.75
Februari	123,138,637.90	244,116,113	214,200,737.75
	7,575,815	9,024,633	72,312,775
	115,562,822.90	235,091,480.00	141,887,962.75
Maret	219,975,268.90	593,768,366	1,086,686,548.75
	547,244,736	689,069,436	628,247,608
	-327,269,467.10	-95,301,070.00	458,438,940.75
April	223,682,080.90	262,068,239	308,402,071.75
	52,614,562	22,243,006	28,479,462
	171,067,518.90	239,825,233.00	279,922,609.75
Mei	132,460,142.90	254,406,919	232,853,388.75
	31,672,853	29,277,315	61,349,312
	100,787,289.90	225,129,604.00	171,504,076.75
Juni	315,982,794.90	442,267,577	529,737,257.75
	20,016,700	334,000,000	422,000,400
	295,966,094.90	108,267,577.00	106,776,857.75
Juli	23,966,141.90	413,262,931	492,708,485.75
	16,059,775	11,985,513	110,551,662
	7,906,366.90	401,277,418.00	382,156,823.75
Agustus	193,671,569.90	802,332,643	404,083,800.75
	11,714,352	525,050,600	340,975,000
	181,957,217.90	277,282,043.00	63,108,800.75
September	305,192,925.90	467,197,431	453,216,915.75
	2,139,900	16,266,604	83,592,850
	303,053,025.90	450,930,831.00	369,624,065.75
Oktober	418,047,167.90	543,218,441	519,309,770.75
	253,125,089	350,882,845	321,907,432
	164,922,078.90	192,335,596.00	197,402,338.75
November	368,686,135.90	949,745,590	411,257,648.75
	156,851,795	32,702,683	9,116,750
	211,834,340.90	917,042,907.00	402,140,898.75
Desember	885,553,194.90	1,607,835,266	2,371,725,008.75
	276,172,538	743,512,806	615,593,472
	609,380,656.90	864,322,460.00	1,756,131,536.75

Rasio Likuiditas (Pertahun)
Tahun 1998, 1999, 2000

	Tahun 1998	Tahun 1999	Tahun 2000
Aktiva Lancar	6.428.575,608	8.593.757,314	8.909.757,219
Hutang Lancar	2.743.626,240	4.221.938,272	4.221.506,554
Rasio Lancar :	2.343	2.035	2.11
Aktiva Lancar - Persediaan	6.428.575,608-833.279,810	8.593.757,314-811.346,280	8909757219-1.625.369,736
Hutang Lancar	2.743.626,240	4.221.938,272	4.221.506,554
Rasio Cepat :	2.039	1.843	1.725
Kas dan Bank	35.650,060	34.656,571	36.120,298
Hutang Lancar	2.743.626,240	4.221.938,272	4.221.506,554
Rasio Kas :	0.013	0.008	0.008

Sumber : PT. Pembina Peraga

Rasio Likuiditas	Januari	Februari	Maret
1998			
Rasio Lancar =	3.218.219.545,9 = 2,352	123.138.637,9 = 16,254	219.975.268,9 = 0,402
Aktiva Lancar	1.368.438.125	7.575.815	547.244.736
Kewajiban Lancar			
Rasio Cepat =	3.218.219.545,9 - 42.900.000 1.368.438.125 = 2,320	123.138.637,9 - 44.925.000 7.575.815 = 10,324	219.975.268,9 - 49.822.000 547.244.736 = 0,311
Aktiva Lancar - Persediaan			
Kewajiban Lancar			
Rasio Kas =	4.206.075 = 0,003	3.400.958 = 0,449	1.850.000 = 0,003
Kas dan Bank	1.368.438.125	7.575.815	547.244.736
Kewajiban Lancar			
1999			
Rasio Lancar =	2.013.537.794 = 1,381	244.116.113 = 27,050	593.768.366 = 0,862
Aktiva Lancar	1.457.922.831	9.024.633	689.069.436
Kewajiban Lancar			
Rasio Cepat =	2.013.537.794 - 35.250.600 1.457.922.831 = 1,357	244.116.113,9 - 38.000.000 9.024.633 = 22,839	593.768.366 - 41.900.000 689.069.436 = 0,800
Aktiva Lancar - Persediaan			
Kewajiban Lancar			
Rasio Kas =	5.643.637 = 0,009	8.921.270 = 0,988	1.000.000 = 0,001
Kas dan Bank	1.457.922.831	9.024.633	689.069.436
Kewajiban Lancar			
2000			
Rasio Lancar =	1.885.574.983,75 = 1,235	214.200.737,75 = 2,962	1.086.686.548,75 = 1,730
Aktiva Lancar	1.526.419.831	72.312.775	628.247.608
Kewajiban Lancar			
Rasio Cepat =	1.885.574.983,75 - 71.500.000 1.526.419.831 = 1,188	214.200.737,75 - 82.900.000 72.312.775 = 1,816	1.086.686.548,75 - 93.400.000 628.247.608 = 1,581
Aktiva Lancar - Persediaan			
Kewajiban Lancar			
Rasio Kas =	8.685.137 = 0,006	2.734.081 = 0,038	4.551.080 = 0,007
Kas dan Bank	1.526.419.831	72.312.775	628.247.608
Kewajiban Lancar			

Sumber : data sekunder yang diolah

Rasio Likuiditas		April	Mei	Juni
1998				
Rasio Lancar =	Aktiva Lancar	223.682.080,9	132.460.142,9	315.982.794,9
	Kewajiban Lancar	52.614.562	31.672.853	20.016.700
				= 15,786
Rasio Cepat =	Aktiva Lancar - Persediaan	223.682.080,9 - 51.719.965	132.460.142,75 - 54.299.600	315.982.794,9 - 65.140.000
	Kewajiban Lancar	52.614.562	31.672.853	20.016.700
		= 3,268	= 2,468	= 12,532
Rasio Kas =	Kas dan Bank	3.883.737	4.050.000	2.000.000
	Kewajiban Lancar	52.614.562	31.672.853	20.016.700
		= 0,074	= 0,128	= 0,100
1999				
Rasio Lancar =	Aktiva Lancar	262.068.239	254.406.919	442.267.577
	Kewajiban Lancar	22.243.006	29.277.315	334.000.000
		= 11,782	= 8,689	= 1,324
Rasio Cepat =	Aktiva Lancar - Persediaan	262.068.239 - 42.432.670	254.406.919 - 53.256.200	442.267.577 - 62.500.460
	Kewajiban Lancar	22.243.006	29.277.315	334.000.000
	Kas dan Bank	9.874	6.870	1.137
		= 0,090	= 0,061	= 0,007
Rasio Kas =	Kas dan Bank	2.000.000	1.791.664	2.300.000
	Kewajiban Lancar	22.243.006	29.277.315	334.000.000
2000				
Rasio Lancar =	Aktiva Lancar	308.402.071,75	232.853.988,75	529.737.257,75
	Kewajiban Lancar	28.479.462	61.349.312	422.960.400
		= 10,829	= 3,795	= 1,252
Rasio Cepat =	Aktiva Lancar - Persediaan	308.402.071,75 - 97.599.300	232.853.988,75 - 140.600.770	529.737.257,75 - 112.000.382
	Kewajiban Lancar	28.478.462	61.349.312	422.960.400
		= 7,402	= 1,504	= 0,988
Rasio Kas =	Kas dan Bank	2.500.000	1.700.000	2.400.000
	Kewajiban Lancar	28.479.462	61.349.312	422.960.400
		= 0,088	= 0,028	= 0,006

Sumber : data sekunder yang diolah

Rasio Likuiditas		Juli	Agustus	September
1998				
Rasio Lancar =	Aktiva Lancar	23.966.141,9	193.671.569,9	305.192.925,9
	Kewajiban Lancar	= 1,492	= 16,533	= 142,620
		16.059.775	11.714.352	2.139.900
Rasio Cepat =	Aktiva Lancar - Persediaan	23.966.141,9 - 71.651.160	193.671.569,9 - 73.300.665	305.192.925,9 - 82.093.020
	Kewajiban Lancar	16.059.775	11.714.352	2.139.900
		= - 2,969	= 10,275	= 104,257
Rasio Kas =	Kas dan Bank	5.270.037	2.500.000	1.000.000
	Kewajiban Lancar	= 0,328	= 0,213	= 0,467
		16.059.775	11.714.352	2.139.900
1999				
Rasio Lancar =	Aktiva Lancar	413.262.931	802.352.643	467.197.435
	Kewajiban Lancar	= 34,430	= 1,528	= 28,721
		11.985.513	525.050.600	16.266.604
Rasio Cepat =	Aktiva Lancar - Persediaan	413.262.931 - 63.700.000	802.352.643 - 74.550.000	467.197.435 - 86.463.700
	Kewajiban Lancar	11.985.513	525.050.000	16.266.604
	Kas dan Bank	= 29,165	= 1,386	= 23,406
		1.500.000	3.000.000	3.000.000
Rasio Kas =	Kas dan Bank	11.985.513	525.050.600	16.266.604
	Kewajiban Lancar	= -0,125	= 0,006	= 0,184
		110.551.662	340.975.000	83.592.850
2000				
Rasio Lancar =	Aktiva Lancar	492.708.485,75	404.083.800,75	453.216.915,75
	Kewajiban Lancar	= 4,45	= 1,185	= 5,422
		110.551.662	340.975.000	83.592.850
Rasio Cepat =	Aktiva Lancar - Persediaan	492.708.485,75 - 118.241.000	404.083.800,75 - 132.967.584	453.216.915,75 - 135.000.000
	Kewajiban Lancar	110.551.662	340.975.000	83.592.850
		= 3,387	= 0,795	= 3,807
Rasio Kas =	Kas dan Bank	2.000.000	2.750.000	3.000.000
	Kewajiban Lancar	= 0,018	= 0,008	= 0,036
		110.551.662	340.975.000	83.592.850

Sumber : data sekunder yang diolah

Rasio Likuiditas		Oktober	November	Desember
1998				
Rasio Lancar =	Aktiva Lancar	418.047.167,9	361.686.135,9	885.553.194,9
	Kewajiban Lancar	= 1,651	= 2,350	= 3,206
		253.125.089	156.851.795	276.172.538
Rasio Cepat =	Aktiva Lancar – Persediaan	418.047.167,9 – 95.428.100,7	361.686.135,9 – 99.000.000	885.553.194,9 – 103.000.000
	Kewajiban Lancar	253.125.089	156.851.795	276.172.538
		= 1,274	= 1,719	= 2,833
Rasio Kas =	Kas dan Bank	2.500.000	2.500.000	2.489.253
	Kewajiban Lancar	= 0,016	= 0,016	= 0,009
		253.125.089	156.851.795	276.172.538
1999				
Rasio Lancar =	Aktiva Lancar	543.218.441	949.745.590	1.607.835.266
	Kewajiban Lancar	= 1,545	= 29,042	= 2,162
		350.882.845	32.702.683	743.512.806
Rasio Cepat =	Aktiva Lancar – Persediaan	543.218.441 – 95.080.000	949.745.590 – 100.621.500	1.607.835.266 – 117.591.150
	Kewajiban Lancar	350.882.845	32.702.683	743.512.806
	Kas dan Bank	= 1,277	= 25,965	= 2,004
		2.500.000	2.000.000	1.000.000
Rasio Kas =	Kewajiban Lancar	= 0,007	= 0,061	= 0,001
		350.882.845	32.702.683	743.512.806
2000				
Rasio Lancar =	Aktiva Lancar	519.309.770,75	411.257.648,75	2.371.725.008,75
	Kewajiban Lancar	= 1,613	= 45,110	= 3,853
		321.907.432	9.116.750	615.593.472
Rasio Cepat =	Aktiva Lancar – Persediaan	519.309.770,75 – 221.161.500	411.257.648,75 – 225.150.000	2.371.725.008,75 – 230.849.300
	Kewajiban Lancar	321.907.432	9.116.750	615.593.472
		= 0,926	= 20,414	= 3,478
Rasio Kas =	Kas dan Bank	2.750.000	2.000.000	1.050.000
	Kewajiban Lancar	= 0,008	= 0,219	= 0,002
		321.907.432	9.116.750	615.593.472

Sumber : data sekunder yang diolah

TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)
1998

Bulan	X1	X2	X3	X4	(Rasio Lancar) Y
Januari	4	1835	42	1368	2.352
Februari	3	-23	44	7	16
Maret	1	68	49	547	0.402
April	3	-10	51	52	4.251
Mei	4	62	54	31	4.182
Juni	2	83	65	20	15.786
Juli	5	-110	71	16	1.492
Agustus	2	63	73	11	16.533
September	1	56	82	2	142.62
Oktober	2	195	95	253	1.651
November	2	150	99	156	2.35
Desember	2	539	103	276	3.206
Jumlah	31	2908	828	2739	211.079

Sumber : data sekunder yang diolah

TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)
1998

Bulan	X1	X2	X3	X4	(Rasio Cepat) Y
Januari	4	1835	42	1368	2.32
Februari	3	-23	44	7	10.324
Maret	1	68	49	547	0.311
April	3	-10	51	52	3.268
Mei	4	62	54	31	2.468
Juni	2	83	65	20	12.532
Juli	5	-110	71	16	-2.969
Agustus	2	63	73	11	10.275
September	1	56	82	2	104.257
Oktober	2	195	95	253	1.274
November	2	150	99	156	1.719
Desember	2	539	103	276	2.833
Jumlah	31	2908	828	2739	148.612

Sumber : data sekunder yang diolah

**TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)**

1998

Bulan	X1	X2	X3	X4	(Rasio Kas) Y
Januari	4	1835	42	1368	0.003
Februari	3	-23	44	7	0.449
Maret	1	68	49	547	0.003
April	3	-10	51	52	0.074
Mei	4	62	54	31	0.128
Juni	2	83	65	20	0.1
Juli	5	-110	71	16	0.328
Agustus	2	63	73	11	0.213
September	1	56	82	2	0.467
Oktober	2	195	95	253	0.01
November	2	150	99	156	0.016
Desember	2	539	103	276	0.009
Jumlah	31	2908	828	2739	1.8

Sumber : data sekunder yang diolah

**TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)**

1999

Bulan	X1	X2	X3	X4	(Rasio Lancar) Y
Januari	5	625	35	1457	1.381
Februari	8	147	38	9	27.05
Maret	1	467	41	689	0.862
April	2	117	42	22	11.782
Mei	1	175	53	29	8.689
Juni	2	210	62	334	1.324
Juli	1	291	63	11	34.48
Agustus	3	671	74	525	1.528
September	3	204	86	16	28.721
Oktober	2	304	95	350	1.548
November	2	729	100	32	29.042
Desember	1	1244	117	743	2.162
Jumlah	31	5184	806	4217	148.569

Sumber : data sekunder yang diolah

TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)

1999

Bulan	X1	X2	X3	X4	(Rasio Cepat) Y
Januari	5	625	35	1457	1.357
Februari	8	147	38	9	22.839
Maret	1	467	41	689	0.8
April	2	117	42	22	9.894
Mei	1	175	53	29	6.87
Juni	2	210	62	334	1.137
Juli	1	291	63	11	29.165
Agustus	3	671	74	525	1.386
September	3	204	86	16	23.406
Oktober	2	304	95	350	1.277
November	2	729	100	32	25.965
Desember	1	1244	117	743	2.004
Jumlah	31	5184	806	4217	126.1

Sumber : data sekunder yang diolah

TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)

1999

Bulan	X1	X2	X3	X4	(Rasio Kas) Y
Januari	5	625	35	1457	0.009
Februari	8	147	38	9	0.988
Maret	1	467	41	689	0.001
April	2	117	42	22	0.09
Mei	1	175	53	29	0.061
Juni	2	210	62	334	0.007
Juli	1	291	63	11	0.125
Agustus	3	671	74	525	0.006
September	3	204	86	16	0.184
Oktober	2	304	95	350	0.007
November	2	729	100	32	0.061
Desember	1	1244	117	743	0.001
Jumlah	31	5184	806	4217	1.54

Sumber : data sekunder yang diolah

**TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)
2000**

Bulan	X1	X2	X3	X4	(Rasio Lancar) Y
Januari	8	429	71	1526	1.235
Februari	2	66	82	72	2.962
Maret	4	912	93	628	1.73
April	2	99	97	28	10.829
Mei	1	99	104	61	3.795
Juni	2	248	112	422	1.252
Juli	2	363	118	110	4.457
Agustus	2	265	132	340	1.185
September	3	155	135	83	5.422
Oktober	2	155	221	321	1.613
November	2	71	225	9	45.11
Desember	1	1920	230	615	3.853
Jumlah	31	4782	1620	4215	83.443

Sumber : data sekunder yang diolah

**TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)
2000**

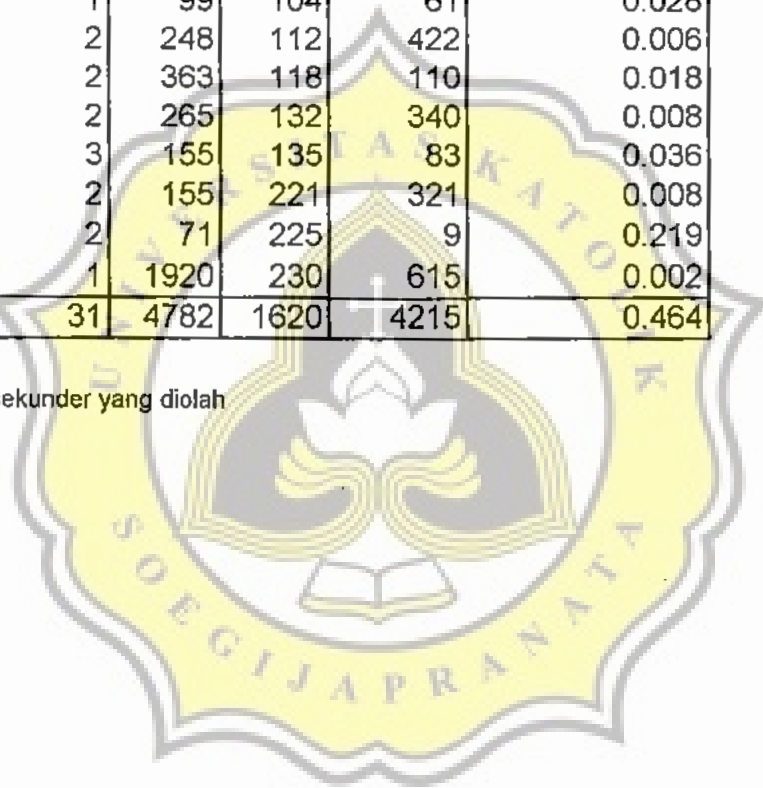
Bulan	X1	X2	X3	X4	(Rasio Cepat) Y
Januari	8	429	71	1526	1.188
Februari	2	66	82	72	1.816
Maret	4	912	93	628	1.581
April	2	99	97	28	7.402
Mei	1	99	104	61	1.504
Juni	2	248	112	422	0.988
Juli	2	363	118	110	3.387
Agustus	2	265	132	340	0.795
September	3	155	135	83	3.807
Oktober	2	155	221	321	0.926
November	2	71	225	9	20.414
Desember	1	1920	230	615	3.478
Jumlah	31	4782	1620	4215	47.286

Sumber : data sekunder yang diolah

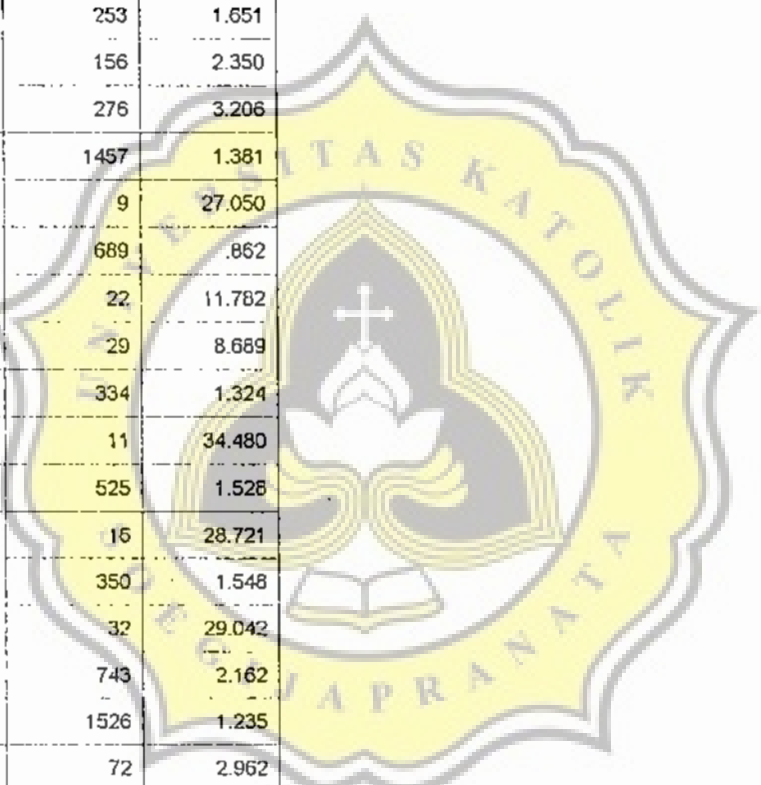
**TABEL PENOLONG UNTUK MENGHITUNG PERSAMAAN
REGRESI DAN KORELASI EMPAT PREDIKTOR
(DALAM JUTAAN RUPIAH)
2000**

Bulan	X1	X2	X3	X4	(Rasio Kas) Y
Januari	8	429	71	1526	0.006
Februari	2	66	82	72	0.038
Maret	4	912	93	628	0.007
April	2	99	97	28	0.088
Mei	1	99	104	61	0.028
Juni	2	248	112	422	0.006
Juli	2	363	118	110	0.018
Agustus	2	265	132	340	0.008
September	3	155	135	83	0.036
Oktober	2	155	221	321	0.008
November	2	71	225	9	0.219
Desember	1	1920	230	615	0.002
Jumlah	31	4782	1620	4215	0.464

Sumber : data sekunder yang diolah



x1	x2	x3	x4	y
4	1835	42	1368	2.352
3	-23	44	7	16.000
1	68	49	547	.402
3	-10	51	52	4.251
4	62	54	31	4.182
2	83	65	20	15.786
5	-110	71	16	1.492
2	63	73	11	16.533
1	56	82	2	142.620
2	195	95	253	1.651
2	150	99	156	2.350
2	539	103	276	3.206
5	625	35	1457	1.381
8	147	36	9	27.050
1	467	41	689	.862
2	117	42	22	11.782
1	175	53	29	8.689
2	210	62	334	1.324
1	291	63	11	34.480
3	671	74	525	1.528
3	204	86	16	28.721
2	304	95	350	1.548
2	729	100	32	29.042
1	1241	117	743	2.162
8	429	71	1526	1.235
2	66	82	72	2.962
4	912	93	628	1.730
2	99	97	28	10.829
1	99	104	61	3.795
2	248	112	422	1.252
2	363	118	110	4.457
2	265	132	340	1.185
3	155	135	33	5.422
2	155	221	321	1.613
2	71	225	9	45.110
1	1920	230	615	3.853



* * * * MULTIPLE REGRESSION * * * *

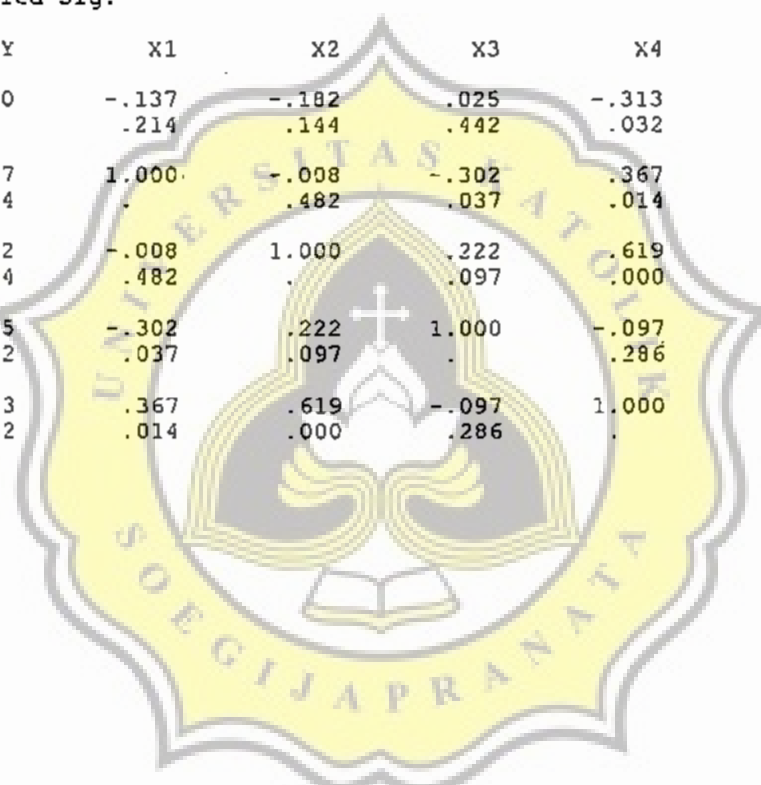
Listwise Deletion of Missing Data

	Mean	Std Dev	Label
Y	12.301	24.957	Rasio Lancar
X1	2.583	1.713	Kas
X2	357.611	467.790	Piutang Dagang
X3	90.389	49.480	Persediaan
X4	310.306	416.177	Hutang Lancar

N of Cases = 36

Correlation, 1-tailed Sig:

	Y	X1	X2	X3	X4
Y	1.000	-.137 .214	-.182 .144	.025 .442	-.313 .032
X1	-.137 .214	1.000	-.008 .482	-.302 .037	.367 .014
X2	-.182 .144	-.008 .482	1.000	.222 .097	.619 .000
X3	.025 .442	-.302 .037	.222 .097	1.000	-.097 .286
X4	-.313 .032	.367 .014	.619 .000	-.097 .286	1.000



***** MULTIPLE REGRESSION *****

Equation Number 1 Dependent Variable.. Y Rasio Lancar

Descriptive Statistics are printed on Page 1

Block Number 1. Method: Enter X1 X2 X3 X4

Variable(s) Entered on Step Number

1.. X4 Hutang Lancar
 2.. X3 Persediaan
 3.. X1 Kas
 4.. X2 Piutang Dagang

Multiple R .31397
 R Square .09858
 Adjusted R Square -.01774
 Standard Error 25.17761

Analysis of Variance

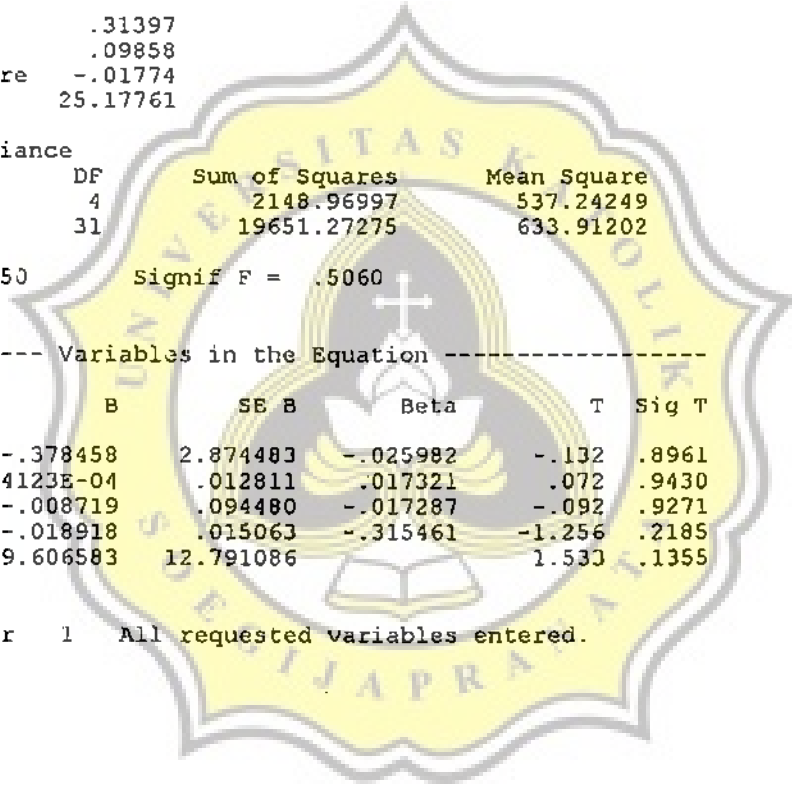
	DF	Sum of Squares	Mean Square
Regression	4	2148.96997	537.24249
Residual	31	19651.27275	633.91202

F = .94750 Signif F = .5060

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X1	-.378458	2.874483	-.025982	-.132	.8961
X2	9.24123E-04	.012811	.017321	.072	.9430
X3	-.008719	.094480	-.017287	-.092	.9271
X4	-.018918	.015063	-.315461	-1.256	.2185
(Constant)	19.606583	12.791086		1.533	.1355

End Block Number 1 All requested variables entered.



***** MULTIPLE REGRESSION *****

Equation Number 1 Dependent Variable.. Y Rasio Lancar

Casewise Plot of Standardized Residual.

+: Selected M: Missing

Case #	-3.0	0.0	3.0	Y	*PRED	*RESID
1	.	*	.	2.352	-6.4569	8.8089
2	.	*	.	16.000	17.9339	-1.9339
3	.	*	.	.402	8.5158	-8.1138
4	.	*	.	4.251	17.0336	-12.7826
5	.	*	.	4.182	17.0928	-12.9108
6	.	*	.	15.786	17.9813	-2.1953
7	.	*	.	1.492	16.6909	-15.1989
8	.	*	.	16.533	18.0633	-1.5303
9	.	*	*	142.620	18.5270	124.0930
10	.	*	.	1.651	13.4154	-11.7644
11	.	*	.	2.350	15.1739	-12.8239
12	.	*	.	3.206	13.2284	-10.0224
13	.	*	.	1.381	-9.5761	10.9571
14	.	*	.	27.050	16.2132	10.8368
15	.	*	.	.862	6.2680	-5.4060
16	.	*	.	11.782	18.1754	-6.3934
17	.	*	.	8.689	18.3791	-9.6901
18	.	*	.	1.324	12.1847	-10.8607
19	.	*	.	34.480	18.7396	15.7404
20	.	*	.	1.528	8.5144	-6.9864
21	.	*	.	28.721	17.6072	11.1138
22	.	*	.	1.518	11.6811	-10.1331
23	.	*	.	29.042	18.0461	10.9959
24	.	*	.	2.162	5.3018	3.1398
25	.	*	.	1.235	12.5118	13.7468
26	.	*	.	2.962	16.8336	13.8716
27	.	*	.	1.730	6.2444	4.5144
28	.	*	.	10.629	17.5657	-6.7367
29	.	*	.	3.795	17.2588	-13.4638
30	.	*	.	1.252	10.1191	-8.8671
31	.	*	.	4.457	16.0753	11.6183
32	.	*	.	1.185	11.5116	-10.3266
33	.	*	.	5.422	15.8672	-10.4452
34	.	*	.	1.613	10.9934	-9.3804
35	.	*	*	45.110	16.7832	28.3268
36	.	*	.	3.853	7.3627	-3.5097
Case #	O:.....:O			Y	*PRED	*RESID

***** MULTIPLE REGRESSION *****

Equation Number 1 Dependent Variable.. Y Rasio Lancar

Residuals Statistics:

	Min	Max	Mean	Std Dev	N
*PRED	-12.5118	18.7396	12.3010	7.8358	36
*RESID	-15.1989	124.0929	.0000	23.6953	36
*ZPRED	-3.1666	.8217	.0000	1.0000	36
*ZRESID	-.6037	4.9287	.0000	.9411	36

Total Cases = 36

Durbin-Watson Test = 2.13283

x1	x2	x3	x4	y
4	1835	42	1368	2.320
3	-23	44	7	10.324
1	68	49	547	.311
3	-10	51	52	3.268
4	62	54	31	2.468
2	83	65	20	12.532
5	-110	71	16	-2.969
2	63	73	11	10.275
1	56	82	2	104.257
2	195	95	253	1.274
2	150	99	156	1.719
2	539	103	276	2.833
5	625	35	1457	1.357
8	147	38	9	22.839
1	467	41	689	.800
2	117	42	22	9.894
1	175	53	29	6.870
2	210	54	114	1.117
1	291	63	11	29.185
3	671	74	525	1.386
3	204	86	16	23.406
2	304	95	350	1.277
2	729	100	32	25.965
1	1244	117	743	2.004
8	429	71	1526	1.188
2	66	82	72	1.816
4	912	93	628	1.581
2	99	97	28	7.402
1	99	104	61	1.504
2	248	112	422	.988
2	363	113	110	3.387
2	265	132	340	.795
3	155	135	83	3.807
2	155	221	321	.926
2	71	225	9	20.414
1	1920	230	615	3.478

***** MULTIPLE REGRESSION *****

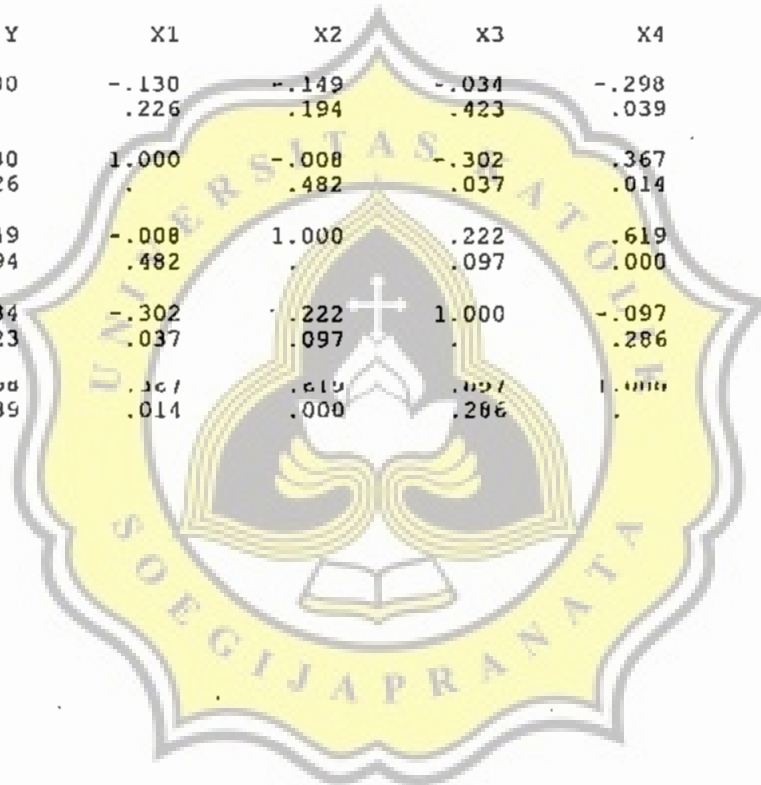
Listwise Deletion of Missing Data

	Mean	Std Dev	Label
Y	8.944	18.264	Rasio Cepat
X1	2.583	1.713	Kas
X2	357.611	467.790	Piutang Dagang
X3	90.389	49.480	Persediaan
X4	310.306	416.177	Hutang Lancar

N of Cases = 36

Correlation, 1-tailed Sig:

	Y	X1	X2	X3	X4
Y	1.000	-.130	-.149	-.034	-.298
		.226	.194	.423	.039
X1	-.130	1.000	-.008	-.302	.367
		.226	.482	.037	.014
X2	-.149	-.008	1.000	.222	.619
		.194	.482	.097	.000
X3	-.034	-.302	.222	1.000	-.097
		.423	.097	.097	.286
X4	-.298	.367	.619	-.097	1.000
	.039	.014	.000	.286	



***** MULTIPLE REGRESSION *****

Equation Number 1 Dependent Variable.. Y Rasio Cepat

Descriptive Statistics are printed on Page 9

Block Number 1. Method: Enter X1 X2 X3 X4

Variable(s) Entered on Step Number

1.. X4 Hutang Lancar
 2.. X3 Persediaan
 3.. X1 Kas
 4.. X2 Piutang Dagang

Multiple R .31485
 R Square .09913
 Adjusted R Square -.01711
 Standard Error 18.41914

Analysis of Variance

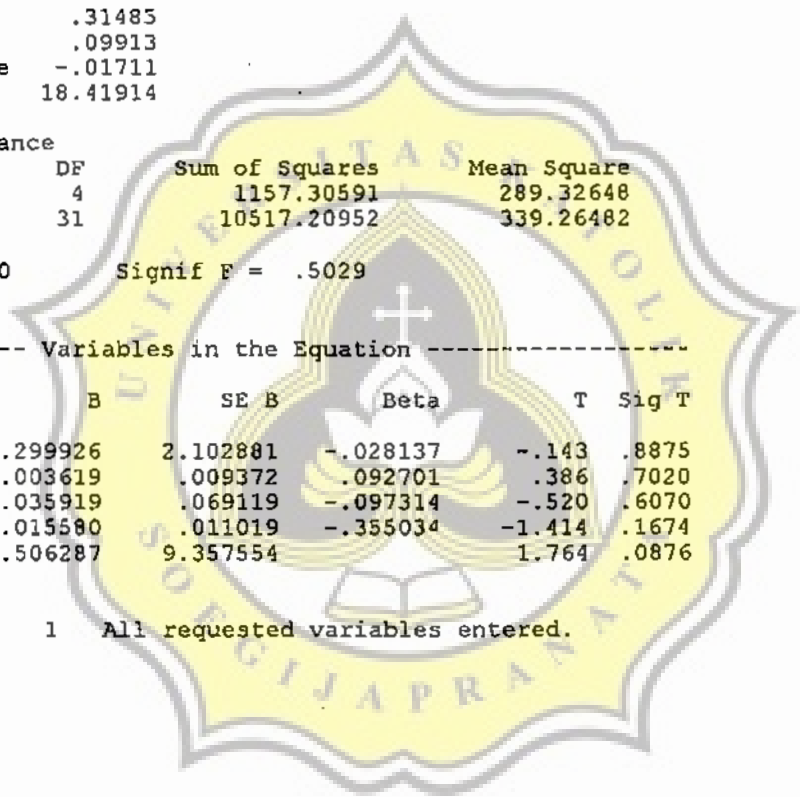
	DF	Sum of Squares	Mean Square
Regression	4	1157.30591	289.32648
Residual	31	10517.20952	339.26482

F = .85280 Signif F = .5029

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X1	-.299926	2.102881	-.028137	-.143	.8875
X2	.003619	.009372	.092701	.386	.7020
X3	-.035919	.069119	-.097314	-.520	.6070
X4	-.015580	.011019	-.355034	-1.414	.1674
(Constant)	16.506287	9.357554		1.764	.0876

End Block Number 1 All requested variables entered.



* * * * * M U L T I P L E R E G R E S S I O N * * * * *

Equation Number 1 Dependent Variable.. Y Rasio Cepat

Casewise Plot of Standardized Residual

*: Selected M: Missing

Case #	-3.0	0.0	3.0	Y	*PRED	*RESID
1	.	*	.	2.320	-.8746	3.1946
2	.	*	.	10.324	13.8338	-3.5098
3	.	*	.	.311	6.1700	-5.8590
4	.	*	.	3.268	12.9283	-9.6603
5	.	*	.	2.468	13.1083	-10.6403
6	.	*	.	12.532	13.5605	-1.0285
7	.	*	.	-2.969	11.8090	-14.7780
8	.	*	.	10.275	13.3410	-3.0660
9	.	*	.	104.257	13.4325	90.8245
10	.	*	.	1.274	9.2580	-7.9840
11	.	*	.	1.719	10.4626	-8.7438
12	.	*	.	2.833	9.8573	-7.0243
13	.	*	.	1.357	-6.6891	8.0461
14	.	*	.	22.839	13.1338	9.7052
15	.	*	.	.800	5.6890	-4.8890
16	.	*	.	9.894	14.4785	-4.5845
17	.	*	.	6.870	14.4842	-7.6142
18	.	*	.	1.137	9.2356	-8.0986
19	.	*	.	29.165	14.8253	14.3397
20	.	*	.	1.386	7.1973	-5.8113
21	.	*	.	21.406	14.0066	10.1996
22	.	*	.	1.277	8.1412	0.0042
23	.	*	.	25.965	14.4544	11.5106
24	.	*	.	2.004	4.9299	-2.9299
25	.	*	.	1.188	-10.6663	11.8543
26	.	*	.	1.816	12.0781	-10.2631
27	.	*	.	1.581	5.4824	-3.9014
28	.	*	.	7.402	12.3443	-4.9423
29	.	*	.	1.504	-11.8787	-10.3747
30	.	*	.	.908	6.2061	-5.2181
31	.	*	.	3.387	11.2679	-7.8809
32	.	*	.	.795	6.8269	-6.0319
33	.	*	.	3.807	10.0252	-6.2182
34	.	*	.	.926	3.5280	-2.6020
35	.	*	.	20.414	7.9413	12.4727
36	.	*	.	3.478	5.3120	-1.8340
Case #	0:.....:0		0	Y	*PRED	*RESID

* * * * * M U L T I P L E R E G R E S S I O N * * * * *

Equation Number 1 Dependent Variable.. Y Rasio Cepat

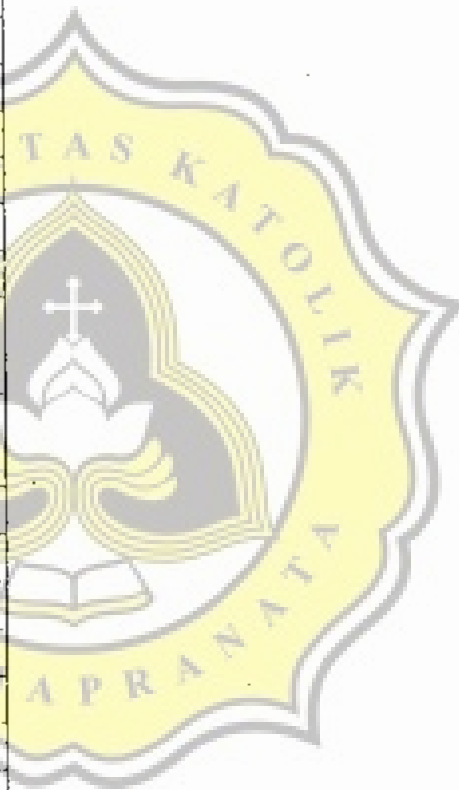
Residuals Statistics:

	Min	Max	Mean	Std Dev	N
*PRED	-10.6663	14.8253	8.9444	5.7503	36
*RESID	-14.7780	90.8245	.0000	17.3347	36
*ZPRED	-3.4104	1.0227	.0000	1.0000	36
*ZRESID	-.8023	4.9310	.0000	.9411	36

Total Cases = 36

Durbin-Watson Test = 2.16751

	x1	x2	x3	x4	y
	4	1835	42	1368	.003
1	3	-23	44	7	.449
2	1	68	49	547	.003
3	3	-10	51	52	.074
4	4	62	54	31	.128
5	2	83	65	20	.100
6	5	-110	71	16	.328
7	2	63	73	11	.213
8	1	56	82	2	.467
9	2	195	95	253	.010
10	2	150	99	156	.016
11	2	539	103	276	.009
12	5	625	35	1457	.009
13	8	147	38	9	.988
14	1	467	41	689	.001
15	2	117	42	22	.090
16	1	175	53	29	.061
17	2	210	62	334	.007
18	1	291	63	11	.125
19	3	671	74	525	.005
20	3	204	86	16	.184
21	2	304	95	350	.007
22	2	729	100	32	.061
23	1	1244	117	743	.001
24	8	429	71	1526	.005
25	2	66	82	72	.038
26	4	912	93	628	.007
27	2	99	97	28	.088
28	1	99	104	61	.028
29	2	248	112	422	.006
30	2	363	118	110	.018
31	2	265	132	340	.008
32	3	155	135	83	.036
33	2	155	221	321	.008
34	2	71	225	9	.219
35	1	1920	230	615	.002



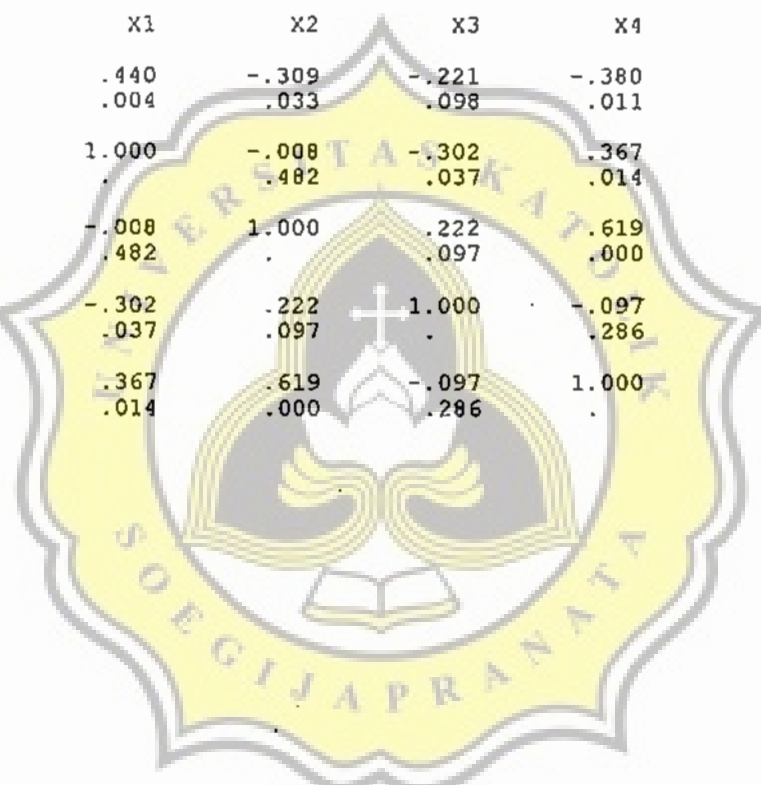
Listwise Deletion of Missing Data

	Mean	Std Dev	Label
Y	.106	.193	Rasio Kas
X1	2.583	1.713	Kas
X2	357.611	467.790	Piutang Dagang
X3	90.389	49.480	Persediaan
X4	310.306	416.177	Hutang Lancar

N of Cases = 36

Correlation, 1-tailed Sig:

	Y	X1	X2	X3	X4
Y	1.000	.440 .004	-.309 .033	-.221 .098	-.380 .011
X1	.440 .004	1.000	-.008 .482	-.302 .037	.367 .014
X2	-.309 .033	-.008 .482	1.000	.222 .097	.619 .000
X3	-.221 .098	-.302 .037	-.222 .097	1.000	-.097 .286
X4	-.380 .011	.367 .014	.619 .000	-.097 .286	1.000



***** MULTIPLE REGRESSION *****

Equation Number 1 Dependent Variable.. Y Rasio Kas

Descriptive Statistics are printed on Page 5

Block Number 1. Method: Enter X1 X2 X3 X4

Variable(s) Entered on Step Number

1.. X4 Hutang Lancar
 2.. X3 Persediaan
 3.. X1 Kas
 4.. X2 Piutang Dagang

Multiple R .74772
 R Square .55908
 Adjusted R Square .50219
 Standard Error .13620

Analysis of Variance

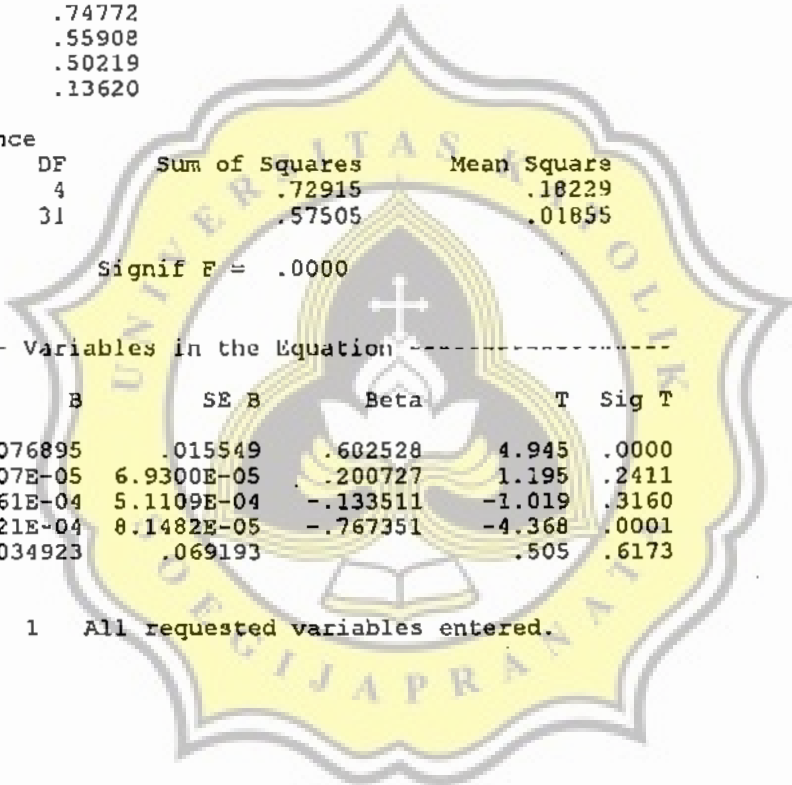
	DF	Sum of Squares	Mean Square
Regression	4	.72915	.18229
Residual	31	.57505	.01855

F = 9.82682 Signif F = .0000

----- Variables in the Equation -----

Variable	B	SE B	Beta	T	Sig T
X1	.076895	.015549	.602528	4.945	.0000
X2	8.28307E-05	6.9300E-05	.200727	1.195	.2411
X3	-5.20861E-04	5.1109E-04	-.133511	-1.019	.3160
X4	-3.55921E-04	8.1482E-05	-.767351	-4.368	.0001
(Constant)	.034923	.069193		.505	.6173

End Block Number 1 All requested variables entered.



*** MULTIPLE REGRESSION ***

Equation Number 1 Dependent Variable.. Y Rasio Kas

Casewise Plot of Standardized Residual

*: Selected M: Missing

Case #	-3.0	0.0	3.0	Y	*PRED	*RESID
1	.	*	.	.003	-.0143	.0173
2	.	.	*	.449	.2383	.2107
3	.	*	.	.003	-.1028	.1058
4074	.2197	-.1457
5	.	*	.	.128	.3085	-.1805
6	.	*	.	.100	.1546	-.0546
7	.	*	.	.328	.3676	-.0396
8	.	*	.	.213	.1520	.0610
9	.	*	.	.467	.0730	.3940
10	.	*	.	.010	.0653	-.0553
11	.	*	.	.016	.0940	-.0780
12	.	*	.	.009	.0815	-.0725
13	.	*	.	.009	-.0656	.0746
14	.	*	.	.988	.6393	.3487
15	.	*	.	.001	-.1161	.1171
16	.	*	.	.090	.1687	-.0787
17	.	*	.	.061	.0884	-.0274
18	.	*	.	.007	.0549	-.0479
19	.	*	.	.125	.0562	.0210
20	.	*	.	.006	.0950	.0020
21	.	*	.	.184	.2320	-.0480
22	.	*	.	.007	.0398	-.0328
23	.	*	.	.061	.1856	-.1246
24	.	*	.	.001	-.1105	.1115
25	.	*	.	.006	.1055	-.0995
26	.	*	.	.038	.1258	-.0878
27	.	*	.	.007	.1461	-.1391
28	.	*	.	.088	.1364	-.0484
29	.	*	.	.028	.0441	-.0161
30	.	*	.	.006	7.2110E-04	5.2789E-03
31	.	*	.	.018	.1182	-.1002
32	.	*	.	.038	.0209	-.0129
33	.	*	.	.036	.1736	-.1426
34	.	*	.	.008	-.0278	.0358
35	.	*	.	.219	.0742	.1448
36	.	*	.	.002	-.0678	.0698
Case #	-3.0	0.0	3.0	Y	*PRED	*RESID

*** MULTIPLE REGRESSION ***

Equation Number 1 Dependent Variable.. Y Rasio Kas

Residuals Statistics:

	Min	Max	Mean	Std Dev	N
*PRED	-.1161	.6393	.1057	.1443	36
*RESID	-.1805	.3940	.0000	.1282	36
*ZPRED	-1.5364	3.6969	.0000	1.0000	36
*ZRESID	-1.3251	2.8926	.0000	.9411	36

Total Cases = 36

Durbin-Watson Test = 1.51472

TABEL II
NILAI-NILAI DALAM DISTRIBUSI t

α untuk uji dua pihak (two tail test)						
	0,50	0,20	0,10	0,05	0,02	0,01
α untuk uji satu pihak (one tail test)						
dk	0,25	0,10	0,05	0,025	0,01	0,005
1	1,000	3,078	6,314	12,706	31,821	63,657
2	0,816	1,886	2,920	4,303	6,965	9,925
3	0,765	1,639	2,353	3,182	4,541	5,841
4	0,741	1,533	2,132	2,776	3,747	4,604
5	0,727	1,486	2,015	2,571	3,365	4,012
6	0,718	1,440	1,943	2,447	3,143	3,707
7	0,711	1,415	1,895	2,365	2,990	3,499
8	0,706	1,397	1,860	2,306	2,890	3,355
9	0,703	1,383	1,833	2,262	2,821	3,250
10	0,700	1,372	1,812	2,228	2,764	3,165
11	0,697	1,363	1,796	2,201	2,718	3,103
12	0,695	1,356	1,782	2,178	2,681	3,056
13	0,692	1,350	1,771	2,160	2,650	3,017
14	0,691	1,345	1,761	2,145	2,624	2,977
15	0,690	1,341	1,753	2,132	2,623	2,961
16	0,689	1,337	1,746	2,120	2,583	2,941
17	0,688	1,333	1,740	2,110	2,567	2,928
18	0,688	1,330	1,743	2,101	2,552	2,918
19	0,687	1,328	1,729	2,093	2,539	2,907
20	0,687	1,325	1,725	2,086	2,528	2,895
21	0,686	1,323	1,721	2,080	2,518	2,884
22	0,686	1,321	1,717	2,074	2,508	2,874
23	0,685	1,319	1,714	2,069	2,500	2,864
24	0,685	1,318	1,711	2,064	2,492	2,854
25	0,684	1,316	1,708	2,060	2,485	2,845
26	0,684	1,315	1,706	2,056	2,479	2,837
27	0,684	1,314	1,703	2,052	2,473	2,829
28	0,683	1,313	1,701	2,048	2,467	2,821
29	0,683	1,311	1,699	2,045	2,462	2,813
30	0,683	1,310	1,697	2,042	2,457	2,805
40	0,681	1,303	1,684	2,021	2,423	2,794
60	0,679	1,296	1,671	2,000	2,390	2,650
120	0,677	1,289	1,653	1,980	2,358	2,517
∞	0,674	1,282	1,645	1,960	2,326	2,576

TABEL XII
NILAI-NILAI UNTUK DISTRIBUSI F

Baris atas untuk 5%
Baris bawah untuk 1%

k		v ₁ = dk pembilang																									
		1	2	3	4	5	6	7	8	9	10	11	12	14	16	20	24	30	40	50	75	100	200	500	∞		
1	1F1	7.00	2.16	2.25	2.30	2.34	2.37	2.39	2.41	2.42	2.43	2.44	2.45	2.46	2.48	2.49	2.50	2.51	2.51	2.52	2.53	2.53	2.54	2.54	2.54		
	1F2	4.96	1.42	1.42	1.43	1.44	1.44	1.45	1.45	1.45	1.46	1.46	1.47	1.47	1.48	1.48	1.49	1.49	1.50	1.50	1.50	1.51	1.51	1.52	1.52		
2	2F1	18.00	5.99	6.09	6.16	6.21	6.25	6.28	6.31	6.33	6.35	6.37	6.39	6.41	6.43	6.45	6.47	6.49	6.50	6.51	6.52	6.53	6.54	6.54	6.55		
	2F2	12.00	3.85	3.85	3.86	3.87	3.88	3.88	3.89	3.90	3.90	3.91	3.91	3.92	3.93	3.93	3.94	3.94	3.95	3.95	3.96	3.96	3.97	3.97	3.98		
3	3F1	30.00	9.35	9.45	9.51	9.56	9.59	9.62	9.64	9.66	9.68	9.69	9.71	9.72	9.74	9.75	9.76	9.78	9.78	9.79	9.80	9.81	9.81	9.82	9.83		
	3F2	20.00	6.58	6.58	6.59	6.60	6.61	6.61	6.62	6.63	6.63	6.64	6.64	6.65	6.65	6.66	6.66	6.67	6.67	6.68	6.68	6.69	6.69	6.70	6.70		
4	4F1	60.00	13.28	13.38	13.44	13.49	13.52	13.55	13.57	13.59	13.61	13.62	13.64	13.65	13.66	13.68	13.68	13.69	13.70	13.71	13.72	13.72	13.73	13.73	13.74		
	4F2	40.00	9.15	9.15	9.16	9.17	9.17	9.18	9.18	9.19	9.19	9.20	9.20	9.20	9.21	9.21	9.22	9.22	9.23	9.23	9.23	9.24	9.24	9.24	9.25		
5	5F1	120.00	18.00	18.10	18.16	18.21	18.25	18.28	18.31	18.33	18.36	18.37	18.39	18.40	18.42	18.43	18.45	18.46	18.47	18.48	18.49	18.49	18.50	18.50	18.51		
	5F2	80.00	12.15	12.15	12.16	12.17	12.17	12.18	12.18	12.19	12.19	12.20	12.20	12.20	12.21	12.21	12.22	12.22	12.23	12.23	12.23	12.24	12.24	12.24	12.25		
6	6F1	240.00	23.68	23.78	23.84	23.88	23.92	23.95	23.98	24.00	24.03	24.05	24.07	24.09	24.11	24.12	24.14	24.15	24.16	24.17	24.18	24.18	24.19	24.19	24.20		
	6F2	160.00	15.08	15.08	15.09	15.10	15.10	15.11	15.11	15.12	15.12	15.12	15.13	15.13	15.13	15.14	15.14	15.14	15.15	15.15	15.15	15.16	15.16	15.16	15.17		
7	7F1	480.00	28.59	28.69	28.76	28.81	28.85	28.89	28.92	28.95	28.98	29.00	29.03	29.05	29.07	29.09	29.11	29.12	29.14	29.15	29.15	29.16	29.16	29.17	29.18		
	7F2	320.00	17.00	17.00	17.01	17.02	17.02	17.03	17.03	17.04	17.04	17.04	17.05	17.05	17.05	17.06	17.06	17.06	17.07	17.07	17.07	17.07	17.08	17.08	17.09		
8	8F1	960.00	34.42	34.52	34.60	34.65	34.70	34.74	34.77	34.81	34.84	34.86	34.89	34.91	34.93	34.96	34.97	34.99	35.00	35.01	35.02	35.03	35.03	35.04	35.05		
	8F2	640.00	18.00	18.00	18.01	18.02	18.02	18.03	18.03	18.04	18.04	18.04	18.05	18.05	18.05	18.06	18.06	18.06	18.07	18.07	18.07	18.07	18.08	18.08	18.09		
9	9F1	1920.00	39.19	39.29	39.38	39.43	39.48	39.52	39.56	39.59	39.62	39.64	39.67	39.69	39.71	39.74	39.75	39.77	39.79	39.80	39.81	39.82	39.82	39.83	39.84		
	9F2	1280.00	19.00	19.00	19.01	19.02	19.02	19.03	19.03	19.04	19.04	19.04	19.05	19.05	19.05	19.06	19.06	19.06	19.07	19.07	19.07	19.07	19.08	19.08	19.09		
10	10F1	3840.00	42.78	42.88	42.98	43.03	43.08	43.13	43.17	43.21	43.24	43.27	43.29	43.32	43.34	43.37	43.39	43.41	43.43	43.44	43.45	43.46	43.46	43.47	43.48		
	10F2	2560.00	19.50	19.50	19.51	19.52	19.52	19.53	19.53	19.54	19.54	19.54	19.55	19.55	19.55	19.56	19.56	19.56	19.57	19.57	19.57	19.57	19.58	19.58	19.59		

k		v ₁ = dk pembilang																									
		1	2	3	4	5	6	7	8	9	10	11	12	14	16	20	24	30	40	50	75	100	200	500	∞		
1	1F1	7.00	2.16	2.25	2.30	2.34	2.37	2.39	2.41	2.42	2.43	2.44	2.45	2.46	2.48	2.49	2.50	2.51	2.51	2.52	2.53	2.53	2.54	2.54	2.54		
	1F2	4.96	1.42	1.42	1.43	1.44	1.44	1.45	1.45	1.45	1.46	1.46	1.47	1.47	1.48	1.48	1.49	1.49	1.50	1.50	1.50	1.51	1.51	1.52	1.52		
2	2F1	18.00	5.99	6.09	6.16	6.21	6.25	6.28	6.31	6.33	6.35	6.37	6.39	6.41	6.43	6.45	6.47	6.49	6.50	6.51	6.52	6.53	6.54	6.54	6.55		
	2F2	12.00	3.85	3.85	3.86	3.87	3.88	3.88	3.89	3.90	3.90	3.91	3.91	3.92	3.93	3.93	3.94	3.94	3.95	3.95	3.96	3.96	3.97	3.97	3.98		
3	3F1	30.00	9.35	9.45	9.51	9.56	9.59	9.62	9.64	9.66	9.68	9.69	9.71	9.72	9.74	9.75	9.76	9.78	9.78	9.79	9.80	9.81	9.81	9.82	9.83		
	3F2	20.00	6.58	6.58	6.59	6.60	6.61	6.61	6.62	6.63	6.63	6.64	6.64	6.65	6.65	6.66	6.66	6.67	6.67	6.68	6.68	6.69	6.69	6.70	6.70		
4	4F1	60.00	13.28	13.38	13.44	13.49	13.52	13.55	13.57	13.59	13.61	13.62	13.64	13.65	13.66	13.68	13.68	13.69	13.70	13.71	13.72	13.72	13.73	13.73	13.74		
	4F2	40.00	9.15	9.15	9.16	9.17	9.17	9.18	9.18	9.19	9.19	9.20	9.20	9.20	9.21	9.21	9.22	9.22	9.23	9.23	9.23	9.24	9.24	9.24	9.25		
5	5F1	120.00	18.00	18.10	18.16	18.21	18.25	18.28	18.31	18.33	18.36	18.37	18.39	18.40	18.42	18.43	18.45	18.46	18.47	18.48	18.49	18.49	18.50	18.50	18.51		
	5F2	80.00	12.15	12.15	12.16	12.17	12.17	12.18	12.18	12.19	12.19	12.20	12.20	12.20	12.21	12.21	12.22	12.22	12.23	12.23	12.23	12.24	12.24	12.24	12.25		
6	6F1	240.00	23.68	23.78	23.84	23.88	23.92	23.95	23.98	24.00	24.03	24.05	24.07	24.09	24.11	24.12	24.14	24.15	24.16	24.17	24.18	24.18	24.19	24.19	24.20		
	6F2	160.00	15.08	15.08	15.09	15.10	15.10	15.11	15.11	15.12	15.12	15.12	15.13	15.13	15.13	15.14	15.14	15.14	15.15	15.15	15.15	15.16	15.16	15.16	15.17		
7	7F1	480.00	28.59	28.69	28.76	28.81	28.85	28.89	28.92	28.95	28.98	29.00	29.03	29.05	29.07	29.09	29.11	29.12	29.14	29.15	29.15	29.16	29.16	29.17	29.18		
	7F2	320.00	17.00	17.00	17.01	17.02	17.02	17.03	17.03	17.04	17.04	17.04	17.05	17.05	17.05	17.06	17.06	17.06	17.07	17.07	17.07	17.07	17.08	17.08	17.09		
8	8F1	960.00	34.42	34.52	34.60	34.65	34.70	34.74	34.77	34.81	34.84	34.86	34.89	34.91	34.93	34.96	34.97	34.99	35.00	35.01	35.02	35.03	35.03	35.04	35.05		
	8F2	640.00	18.00	18.00	18.01	18.02	18.02	18.03	18.03	18.04	18.04	18.04	18.05	18.05	18.05	18.06	18.06	18.06	18.07	18.07	18.07	18.07	18.08	18.08	18.09		
9	9F1	1920.00	39.19	39.29	39.38	39.43	39.48	39.52	39.56	39.59	39.62	39.64	39.67	39.69	39.71	39.74	39.75	39.77	39.79	39.80	39.81	39.82	39.82	39.83	39.84		
	9F2	1280.00	19.00	19.00	19.01	19.02	19.02	19.03	19.03	19.04	19.04	19.04	19.05	19.05	19.05	19.06	19.06	19.06	19.07	19.07	19.07	19.07	19.08	19.08	19.09		
10	10F1	3840.00	42.78	42.88	42.98	43.03	43.08	43.13	43.17	43.21	43.24	43.27	43.29	43.32	43.34	43.37	43.39	43.41	43.43	43.44	43.45	43.46	43.46	43.47	43.48		
	10F2	2560.00	19.50	19.50	19.51	19.52	19.52	19.53	19.53	19.54	19.54	19.54	19.55	19.55	19.55	19.56	19.56	19.56	19.57	19.57	19.57	19.57	19.58	19.58	19.59		

MANUFACTURER OF DIDACTIC EQUIPMENT & SPORT GOODS

SURAT KETERANGAN.

Nomer : 374/KU-PP/IX-2001

Kami yang bertanda tangan dibawah ini Kepala bagian Pembukuan PT. Pembina Peraga yang berkedudukan di Jakarta, menerangkan bahwa :

N a m a : **YENNY SURYANI**
N I M. : **96.60.0396**
Jurusan Studi : **Akuntansi**
A l a m a t : **Jl. Tumpang IV no. 20 Semarang**
Telp. **(024) 844.1912.**

Telah melaksanakan riset dan penelitian di perusahaan kami selama 1 (satu) bulan sejak tanggal 25 Juli s/d. 25 Agustus 2001 dalam rangka memenuhi kewajibannya untuk membuat skripsi / paper / karya tulis yang berjudul :

**“ PENGARUH KAS, PIUTANG DAGANG, PERSEDIAAN BARANG
DAN HUTANG LANCAR TERHADAP LIKUIDITAS PERUSAHAAN ”**

Dengan tetap menjamin kerahasiaan dokumen perusahaan, Ybs. telah melakukan penelitian dan pemeriksaan data-data perusahaan yang kami sajikan sebagai bahan penyusunan skripsi sesuai kaidah dan norma-norma akuntansi yang berlaku umum

Demikian surat keterangan ini kami buat dengan sebenarnya atas permintaan Ybs., berdasarkan surat Fakultas Ekonomi Universitas Katolik Soegijapranata Semarang No. : B.2.03/097/UKS.06/VIII/2001 tgl. 21 Agustus 2001 perihal ijin penelitian.

Jakarta, 2 September 2001

PT. PEMBINA PERAGA



Curry 00 - Curry 01



FAKULTAS EKONOMI

UNIVERSITAS KATOLIK SOEGIJAPRANATA

Jl. Pawiyatan Luhur IV/1 Telp. (024)316142, 441555 Bendan Duwur Semarang

Maria

KARTU KONSULTASI SKRIPSI

Nama : Yenny Sidiyanti

NIM/NIRM : 024010011000000000000000

Dosen Pembimbing : Bp. Ben Korno - B.P. SE. MM

Judul :

PENCARUH KAS, PINTANG LAGANG, PERSEDIAAN BARANG DAN
GUYANG LANCAR TERHADAP LIKUIDITAS PERUSAHAAN
(Studi Kasus PT. PEMBINA PERAGA JAKARTA TIMUR)



No.	Tanggal	Materi	Paraf Dosen Pembimbing
	27/7/01	Teori (T.B) Aktivitas di perusahaan	
	27/07	Bab 3 Ok Mula berhitung	
	21/10/01	Regresi - - $y = a + bx_1 + cx_2 + dx_3$ - uji signifikansi - koefisien determinasi	
		Acc uji signifi	

Ganggil 00 - Ganggil '01



FAKULTAS EKONOMI

UNIVERSITAS KATOLIK SOEGIJAPRANATA

Jl. Pawiyatan Luhur IV/1 Telp. (024)316142, 441555 Bendan Duwur Semarang

KARTU KONSULTASI SKRIPSI

Nama : JENNY SURYANI

NIM/NIRM : 96 66 0396 / 96 6 11.00020 50708

Dosen Pembimbing : Ibu. Stefani dlm. S.E. M.M.

Judul :

PENGARUH KAS, PINJANG DAGANG, PERSEDIAAN BARANG DAN
HUTANG LANCAR TERHADAP LIKUIDITAS PERUSAHAAN
CEBUKI KUMIS PT PEMBINA PERAGA JALARTI TIMUR



No.	Tanggal	Materi	Tanda Dosen Pembimbing
1	11/4 '01	1.1	
2	12/4 '01	1.2	
3	13/4 '01	1.3	
4	14/4 '01	1.4	
5	15/4 '01	1.5	
6	16/4 '01	1.6	
7	17/4 '01	1.7	
8	18/4 '01	1.8	
9	19/4 '01	1.9	
10	20/4 '01	1.10	
11	21/4 '01	1.11	
12	22/4 '01	1.12	
13	23/4 '01	1.13	
14	24/4 '01	1.14	
15	25/4 '01	1.15	
16	26/4 '01	1.16	
17	27/4 '01	1.17	
18	28/4 '01	1.18	
19	29/4 '01	1.19	
20	30/4 '01	1.20	
21	1/5 '01	1.21	
22	2/5 '01	1.22	
23	3/5 '01	1.23	
24	4/5 '01	1.24	
25	5/5 '01	1.25	
26	6/5 '01	1.26	
27	7/5 '01	1.27	
28	8/5 '01	1.28	
29	9/5 '01	1.29	
30	10/5 '01	1.30	