



# LAMPIRAN

# **LAMPIRAN 1**

## **Perhitungan Rasio - rasio Keuangan**

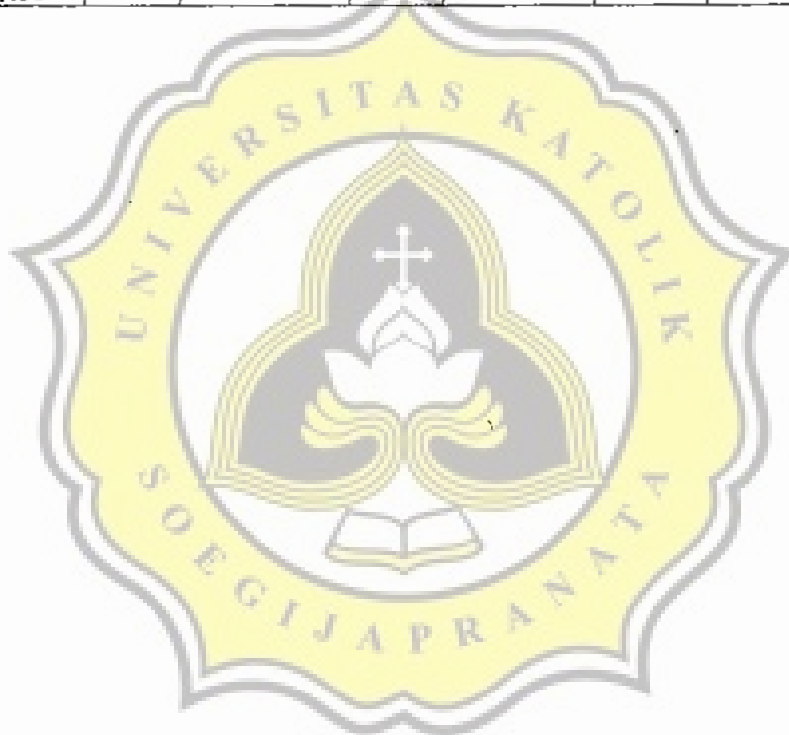


$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Hutang Lancar}}$$

No	Perusahaan	Tk Rasio	1995	Tk. Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
1	PT. Asahimas FG	<u>314,896</u> 244,823	1,29	<u>213,140</u> 227,315	0,94	<u>359,152</u> 470,501	0,76	<u>681,746</u> 590,394	1,15
2	PT. Aster Dharma	<u>66,659</u> 39,359	1,69	<u>127,078</u> 104,544	1,22	<u>266,253</u> 281,196	0,95	<u>17,793</u> 292,776	0,06
3	PT. Langgeng Makmur	<u>84,113</u> 46,560	1,81	<u>107,865</u> 49,975	2,16	<u>142,504</u> 165,402	0,86	<u>92,788</u> 382,963	0,24
4	PT. Berlina Co, Ltd	<u>30,698</u> 19,909	1,54	<u>35,559</u> 33,111	1,07	<u>41,050</u> 35,283	1,16	<u>46,339</u> 29,457	1,57
5	PT. Dynaplast	<u>35,831</u> 31,221	1,15	<u>56,919</u> 53,466	1,06	<u>107,219</u> 73,144	1,47	<u>108,229</u> 64,693	1,67
6	PT. Igar Jaya	<u>61,797</u> 38,196	1,62	<u>87,556</u> 65,205	1,34	<u>73,541</u> 59,689	1,23	<u>94,982</u> 64,201	1,48
7	PT. Trias Sentosa	<u>186,206</u> 110,358	1,69	<u>269,331</u> 140,694	1,91	<u>421,519</u> 788,861	0,53	<u>412,127</u> 1,383,046	0,30
8	PT. Argha Karya P	<u>323,166</u> 270,092	1,20	<u>354,017</u> 313,832	1,13	<u>515,718</u> 724,324	0,71	<u>305,074</u> 1,519,201	0,20
9	PT. Daya Sakti U	<u>74,727</u> 87,855	0,85	<u>91,836</u> 88,343	1,04	<u>162,724</u> 129,635	1,26	<u>188,038</u> 238,684	0,79
10	PT. Sumalindo	<u>214,415</u> 135,138	1,59	<u>241,725</u> 140,792	1,72	<u>354,435</u> 402,813	0,88	<u>385,299</u> 596,135	0,65
11	PT. Surya Dumai	<u>194,515</u> 242,872	0,80	<u>413,267</u> 195,888	2,11	<u>327,672</u> 324,625	1,01	<u>230,225</u> 651,656	0,35
12	PT. Fajar Surya W	<u>309,635</u> 265,429	1,17	<u>468,764</u> 312,327	1,50	<u>494,744</u> 757,518	0,65	<u>546,955</u> 1,462,939	0,37
13	PT. Suparma	<u>122,470</u> 90,169	1,36	<u>167,744</u> 91,149	1,84	<u>139,671</u> 124,742	1,12	<u>232,536</u> 251,221	0,93
14	PT. Indal Alumunium	<u>101,675</u> 49,015	2,07	<u>91,414</u> 55,516	1,65	<u>128,265</u> 106,790	1,20	<u>96,913</u> 102,110	0,95
15	PT. Alumindo Light Metal	<u>105,293</u> 92,846	1,13	<u>256,058</u> 128,144	2,00	<u>303,960</u> 274,171	1,11	<u>406,989</u> 156,862	2,59
16	PT. Citra Tubindo	<u>36,397</u> 20,858	1,74	<u>49,090</u> 21,609	2,27	<u>110,472</u> 48,087	2,30	<u>276,940</u> 98,686	2,81
17	PT. Jakarta Kyoei Steel W	<u>57,918</u> 57,484	1,01	<u>95,431</u> 113,520	0,84	<u>199,233</u> 299,472	0,67	<u>218,363</u> 509,172	0,43
18	PT. Tembaga Mulia S	<u>212,539</u> 167,093	1,27	<u>201,726</u> 152,267	1,32	<u>370,269</u> 334,502	1,05	<u>457,864</u> 428,086	1,07
19	PT. Pelangi Indah	<u>56,458</u> 87,116	0,65	<u>64,374</u> 87,421	0,74	<u>85,804</u> 126,937	0,68	<u>95,210</u> 467,699	0,20
20	PT. Kedaung Setia	<u>46,723</u> 49,270	0,95	<u>79,886</u> 43,393	1,84	<u>98,675</u> 83,481	1,18	<u>112,044</u> 142,684	0,79

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Hu tang Lancar}}$$

No	Perusahaan	Tk. Rasio	1995	Tk. Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
21	PT. Kedaung Indah	$\frac{37,690}{15,860}$	2,38	$\frac{45,254}{19,925}$	2,27	$\frac{56,438}{37,036}$	1,52	$\frac{81,400}{59,133}$	1,38
22	PT. Keramik Ind. As.	$\frac{84,323}{123,209}$	0,68	$\frac{185,805}{43,961}$	4,23	$\frac{240,053}{246,304}$	0,97	$\frac{109,095}{995,774}$	0,11
23	PT. Intikeramik Alamas	$\frac{37,019}{67,939}$	0,54	$\frac{59,628}{97,514}$	0,61	$\frac{202,546}{276,023}$	0,76	$\frac{238,787}{726,876}$	0,33
24	PT. Surya Toto	$\frac{69,401}{48,830}$	1,42	$\frac{75,132}{51,821}$	1,45	$\frac{112,123}{62,792}$	1,79	$\frac{119,411}{145,532}$	0,82



$$\text{Quick Ratio} = \frac{\text{Aktiva Lancar} - \text{Persediaan}}{\text{Hutang Lancar}}$$

No	Perusahaan	Tk. Rasio	1995	Tk. Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
1	PT. Asahimas FG	314.898 - 101.484 244.823	0,87	213.140 - 118.898 227.315	0,41	359.152 - 173.066 470.737	0,39	681.746 - 314.214 590.394	0,62
2	PT. Aster Dharma	66.659 - 7.259 39.359	1,70	127.078 - 23.292 104.544	0,99	266.253 - 26.960 281.196	0,85	17.793 - 4.980 292.776	0,04
3	PT. Langgeng Makmur	84.113 - 28.181 46.560	0,83	107.865 - 39.222 49.975	1,37	142.504 - 61.933 165.402	0,48	92.788 - 55.943 382.963	0,10
4	PT. Berlina Co. Ltd	30.698 - 11.643 19.909	0,96	35.559 - 11.462 33.111	0,72	41.050 - 17.144 35.283	0,67	46.339 - 13.860 29.457	1,10
5	PT. Dynaplasi	35.831 - 12.988 31.221	0,73	56.919 - 11.829 53.466	0,84	107.219 - 19.997 73.144	1,19	108.229 - 18.564 64.693	1,38
6	PT. Igar Jaya	61.797 - 10.802 38.196	1,33	87.566 - 18.944 65.205	1,05	73.541 - 22.087 59.689	0,86	94.982 - 22.542 64.201	1,12
7	PT. Trias Sentosa	186.206 - 65.170 110.358	1,09	269.331 - 99.121 140.694	1,21	421.519 - 137.092 788.861	0,36	412.127 - 144.257 1.383.046	0,19
8	PT. Argha Karya P	323.166 - 108.582 270.092	0,79	354.017 - 71.815 313.832	0,89	515.718 - 68.797 724.324	0,61	305.074 - 130.623 1.519.201	0,11
9	PT. Daya Sakti U	74.727 - 50.393 87.855	0,28	91.836 - 49.203 88.343	0,48	162.724 - 81.272 129.635	0,62	188.053 - 89.720 238.684	0,41
10	PT. Sumalindo	214.415 - 76.197 135.138	1,02	241.725 - 94.038 140.792	1,04	354.435 - 172.203 402.813	0,45	385.399 - 173.135 596.135	0,35
11	PT. Surya Dumai	194.515 - 71.494 242.872	0,51	413.267 - 74.755 195.888	1,72	327.672 - 93.827 324.625	0,72	230.225 - 90.283 651.656	0,21
12	PT. Fajar Surya W	309.635 - 145.163 265.429	0,62	468.764 - 193.674 312.327	0,88	494.744 - 277.724 757.518	0,28	546.955 - 187.671 1.462.929	0,24
13	PT. Suparna	122.470 - 72.654 90.169	0,55	167.744 - 89.119 91.149	0,86	139.671 - 118.513 124.742	0,17	232.536 - 168.130 251.221	0,25
14	PT. Indal Aluminium	101.675 - 45.732 49.015	1,14	91.414 - 34.183 55.516	1,03	128.265 - 67.421 106.790	0,57	96.913 - 36.443 102.110	0,60

$$\text{Quick Ratio} = \frac{\text{Aktiva Lancar} - \text{Persediaan}}{\text{Hutang Lancar}}$$

No	Perusahaan	Tk. Rasio	1995	Tk. Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
15	PT. Alumindo Light Metal	$\frac{105.293 - 49.530}{92.846}$	0,60	$\frac{256.058 - 56.604}{128.144}$	1,55	$\frac{303.960 - 135.119}{274.171}$	0,61	$\frac{406.989 - 168.979}{156.862}$	1,51
16	PT. Citra Tubindo	$\frac{36.397 - 15.176}{20.858}$	1,02	$\frac{49.090 - 13.075}{21.609}$	1,66	$\frac{110.472 - 27.190}{48.087}$	1,73	$\frac{276.940 - 55.975}{98.686}$	2,23
17	PT. Jakarta Kyocei Steel W	$\frac{57.918 - 14.945}{57.484}$	0,75	$\frac{95.431 - 16.403}{113.520}$	0,70	$\frac{199.233 - 60.470}{299.472}$	0,46	$\frac{218.363 - 64.710}{509.172}$	0,30
18	PT. Tembaga Mulia S	$\frac{212.539 - 60.945}{167.093}$	0,90	$\frac{201.726 - 28.907}{152.267}$	1,13	$\frac{350.269 - 101.496}{334.502}$	0,74	$\frac{457.864 - 67.863}{428.086}$	0,91
19	PT. Pelangi Indah	$\frac{56.458 - 28.553}{87.116}$	0,32	$\frac{63.374 - 35.128}{87.421}$	0,32	$\frac{85.804 - 42.496}{126.937}$	0,34	$\frac{95.210 - 40.934}{467.699}$	0,12
20	PT. Kedaung Setia	$\frac{46.723 - 28.763}{49.270}$	0,36	$\frac{79.886 - 26.029}{43.392}$	1,24	$\frac{98.675 - 43.215}{83.481}$	0,66	$\frac{112.044 - 56.691}{142.684}$	0,39
21	PT. Kedaung Indah	$\frac{37.690 - 24.507}{15.860}$	0,83	$\frac{45.254 - 29.222}{19.925}$	0,80	$\frac{54.438 - 27.632}{37.036}$	0,72	$\frac{81.400 - 40.110}{59.133}$	0,7
22	PT. Keramik Ind. As.	$\frac{84.323 - 32.049}{123.209}$	0,42	$\frac{185.805 - 43.166}{43.961}$	3,24	$\frac{240.053 - 56.439}{246.304}$	0,75	$\frac{109.095 - 48.477}{995.774}$	0,06
23	PT. Intikeramik Alamas	$\frac{37.019 - 19.481}{67.939}$	0,26	$\frac{59.628 - 22.250}{97.514}$	0,38	$\frac{202.546 - 50.316}{276.023}$	0,55	$\frac{238.787 - 71.967}{726.876}$	0,23
24	PT. Surya Toio	$\frac{69.401 - 27.314}{48.830}$	0,82	$\frac{75.132 - 34.684}{51.821}$	0,78	$\frac{112.123 - 56.095}{62.792}$	0,89	$\frac{119.411 - 66.772}{145.532}$	0,36

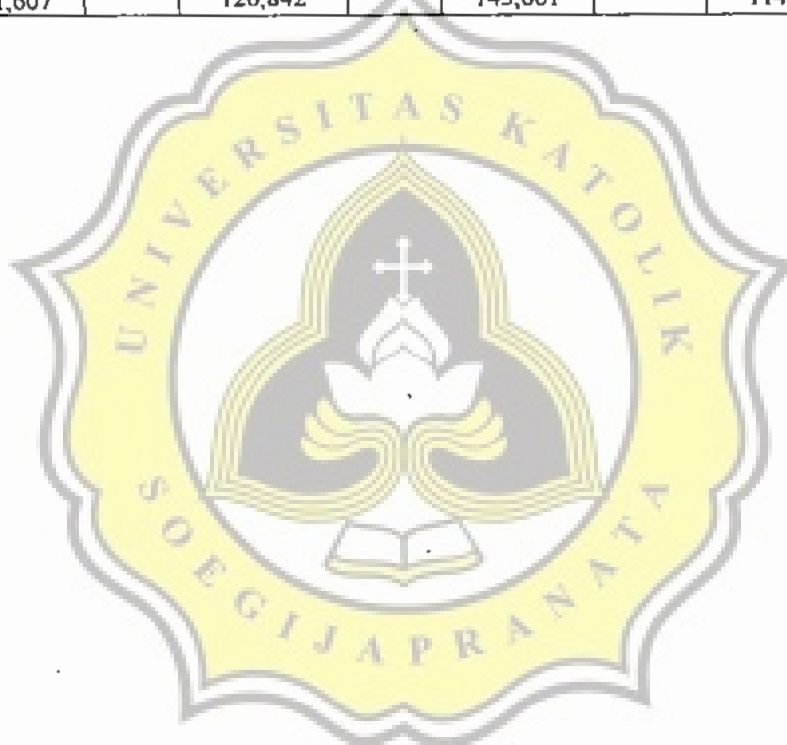


$$\text{Total Debt to Total Equity Ratio} = \frac{\text{Total Hutang}}{\text{Modal Pemilik}}$$

No	Perusahaan	Tk. Rasio	1995	Tk. Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
1	PT. Asahimas FG	$\frac{288,478}{451,620}$	0,64	$\frac{246,754}{484,835}$	0,51	$\frac{853,929}{456,412}$	1,87	$\frac{1,358,081}{475,096}$	2,86
2	PT. Aster Dharma	$\frac{49,374}{41,625}$	1,19	$\frac{112,357}{42,611}$	2,64	$\frac{287,427}{7,509}$	38,28	$\frac{320,057}{(109,780)}$	(2,91)
3	PT. Langgeng Makmur	$\frac{62,172}{118,195}$	0,53	$\frac{125,606}{123,281}$	1,02	$\frac{254,544}{116,531}$	2,18	$\frac{398,581}{27,744}$	14,37
4	PT. Berlina Co, Ltd	$\frac{22,508}{47,115}$	0,48	$\frac{41,556}{54,193}$	0,77	$\frac{48,949}{55,921}$	0,88	$\frac{47,844}{61,156}$	0,78
5	PT. Dynaplast	$\frac{38,408}{96,512}$	0,40	$\frac{63,360}{104,108}$	0,61	$\frac{86,705}{191,376}$	0,45	$\frac{81,020}{213,439}$	0,38
6	PT. Igar Jaya	$\frac{50,960}{54,331}$	0,94	$\frac{91,240}{65,454}$	1,39	$\frac{73,993}{55,560}$	1,33	$\frac{79,117}{69,500}$	1,14
7	PT. Trias Sentosa	$\frac{180,662}{257,019}$	0,76	$\frac{329,286}{220,826}$	1,29	$\frac{827,570}{131,296}$	3,75	$\frac{1,383,972}{229,864}$	10,54
8	PT. Argha Karya P	$\frac{359,119}{239,325}$	1,65	$\frac{409,209}{259,362}$	1,58	$\frac{844,698}{229,864}$	3,67	$\frac{1,649,286}{72,127}$	22,87
9	PT. Daya Sakti U	$\frac{95,976}{75,116}$	1,28	$\frac{120,531}{81,806}$	1,47	$\frac{198,932}{127,065}$	1,57	$\frac{276,770}{139,268}$	1,99
10	PT. Sumalindo	$\frac{256,032}{472,890}$	0,54	$\frac{297,938}{471,912}$	0,63	$\frac{963,159}{540,070}$	1,78	$\frac{1,290,014}{579,459}$	2,23
11	PT. Surya Dumai	$\frac{367,915}{194,166}$	1,89	$\frac{497,544}{356,415}$	1,40	$\frac{739,302}{353,815}$	2,09	$\frac{1,362,763}{376,096}$	3,62
12	PT. Fajar Surya W	$\frac{476,219}{388,792}$	1,22	$\frac{739,921}{386,484}$	1,91	$\frac{1,462,893}{207,426}$	7,05	$\frac{2,706,163}{642,600}$	4,21
13	PT. Suparna	$\frac{90,518}{184,504}$	0,49	$\frac{224,702}{189,818}$	1,18	$\frac{386,328}{392,072}$	0,99	$\frac{507,794}{481,039}$	1,06
14	PT. Indal Alumunium	$\frac{49,015}{97,926}$	0,50	$\frac{55,516}{105,288}$	0,53	$\frac{116,507}{104,048}$	1,12	$\frac{111,927}{108,488}$	1,03
15	PT. Alumindo Light Metal	$\frac{135,115}{108,707}$	1,24	$\frac{190,096}{255,603}$	0,74	$\frac{446,815}{206,003}$	2,17	$\frac{566,371}{291,753}$	1,94
16	PT. Citra Tubindo	$\frac{21,856}{91,487}$	0,24	$\frac{22,504}{104,793}$	0,21	$\frac{48,849}{146,499}$	0,33	$\frac{98,686}{296,342}$	0,33
17	PT. Jakarta Kyocci Steel W	$\frac{57,484}{16,824}$	3,42	$\frac{122,179}{54,303}$	2,25	$\frac{299,486}{49,626}$	6,03	$\frac{536,989}{(128,279)}$	(4,19)
18	PT. Tembaga Mulia S	$\frac{167,093}{83,927}$	1,99	$\frac{152,267}{83,414}$	1,83	$\frac{334,502}{54,418}$	6,15	$\frac{428,086}{64,135}$	6,67
19	PT. Pelangi Indah	$\frac{114,593}{54,907}$	2,09	$\frac{133,926}{83,602}$	1,60	$\frac{296,871}{(21,496)}$	(13,81)	$\frac{607,966}{(271,111)}$	(2,24)
20	PT. Kedaung Setia	$\frac{55,334}{48,657}$	1,14	$\frac{44,557}{103,237}$	0,43	$\frac{124,369}{93,023}$	1,34	$\frac{193,041}{85,831}$	2,25

$$\text{Total Debt to Total Equity Ratio} = \frac{\text{Total Hutang}}{\text{Modal Pemilik}}$$

No	Perusahaan	Tk. Rasio	1995	Tk. Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
21	PT. Kedaung Indah	$\frac{26,588}{83,087}$	0,32	$\frac{35,174}{86,761}$	0,41	$\frac{50,736}{91,168}$	0,56	$\frac{69,765}{120,896}$	0,58
22	PT. Keramik Ind. As.	$\frac{155,777}{152,599}$	1,02	$\frac{336,883}{166,423}$	2,20	$\frac{1,009,219}{233,703}$	4,32	$\frac{1,690,940}{(296,084)}$	(5,71)
23	PT. Intikeramik Alamas	$\frac{203,313}{32,944}$	6,17	$\frac{242,458}{124,252}$	1,95	$\frac{422,082}{169,376}$	2,49	$\frac{894,742}{(263,180)}$	(3,40)
24	PT. Surya Toto	$\frac{97,986}{111,607}$	0,88	$\frac{116,024}{126,842}$	0,91	$\frac{228,100}{145,661}$	1,57	$\frac{271,269}{114,107}$	2,38





$$\text{Total Debt to Total Asset Ratio} = \frac{\text{Total Hutang}}{\text{Total Assets}}$$

No	Perusahaan	Tk Rasio	1995	Tk Rasio	1996	Tk Rasio	1997	Tk Rasio	1998
1	PT Asahimas FG	<u>288,478</u> 740,098	0,39	<u>246,754</u> 731,589	0,34	<u>853,929</u> 1,310,340	0,65	<u>1,358,081</u> 1,833,176	0,74
2	PT Aster Dharma	<u>49,374</u> 90,999	0,54	<u>112,357</u> 154,968	0,73	<u>287,472</u> 294,981	0,97	<u>320,057</u> 210,277	1,52
3	PT Langgeng Makmur	<u>62,172</u> 180,367	0,34	<u>125,606</u> 248,887	0,50	<u>254,544</u> 371,074	0,69	<u>398,581</u> 426,325	0,93
4	PT Berlina Co. Ltd	<u>22,508</u> 73,101	0,31	<u>41,556</u> 100,301	0,41	<u>48,949</u> 108,794	0,45	<u>47,844</u> 109,000	0,44
5	PT Dynaplast	<u>38,408</u> 134,920	0,28	<u>63,360</u> 167,468	0,38	<u>86,705</u> 278,081	0,31	<u>81,020</u> 294,459	0,28
6	PT Agar Jaya	<u>50,960</u> 105,291	0,48	<u>91,240</u> 156,694	0,58	<u>73,993</u> 129,553	0,57	<u>79,117</u> 148,617	0,53
7	PT Trias Sentosa	<u>180,662</u> 418,576	0,43	<u>329,286</u> 586,305	0,56	<u>827,570</u> 1,048,396	0,79	<u>1,383,972</u> 1,515,267	0,91
8	PT Argha Karya P	<u>395,139</u> 634,408	0,62	<u>409,209</u> 668,571	0,61	<u>844,698</u> 1,074,562	0,79	<u>1,649,286</u> 1,721,413	0,96
9	PT Daya Sakti U	<u>95,976</u> 174,092	0,56	<u>120,531</u> 202,337	0,60	<u>198,932</u> 325,998	0,61	<u>276,770</u> 446,038	0,67
10	PT Sumalindo	<u>256,032</u> 728,921	0,35	<u>297,938</u> 769,850	0,39	<u>963,159</u> 1,503,229	0,64	<u>1,290,014</u> 1,869,473	0,69
11	PT Surya Dumai	<u>367,915</u> 562,081	0,65	<u>497,541</u> 853,988	0,58	<u>739,302</u> 1,093,118	0,68	<u>1,362,763</u> 1,738,859	0,78
12	PT Fajar Surya W	<u>476,219</u> 865,011	0,55	<u>739,921</u> 1,126,405	0,66	<u>1,462,893</u> 1,670,318	0,88	<u>2,706,163</u> 3,348,763	0,81
13	PT. Suparma	<u>90,518</u> 275,021	0,33	<u>224,702</u> 414,520	0,54	<u>386,328</u> 778,399	0,50	<u>507,294</u> 988,832	0,51
14	PT Indal Alumunium	<u>49,015</u> 146,940	0,33	<u>55,516</u> 160,804	0,35	<u>116,507</u> 220,555	0,53	<u>111,927</u> 220,415	0,51
15	PT Alumindo Light Metal	<u>135,115</u> 243,822	0,55	<u>190,096</u> 415,700	0,43	<u>446,815</u> 652,818	0,66	<u>566,371</u> 858,124	0,66
16	PT. Citra Tubindo	<u>21,856</u> 113,343	0,19	<u>22,504</u> 127,297	0,18	<u>48,849</u> 195,348	0,25	<u>98,686</u> 395,028	0,25
17	PT Jakarta Kyocci Steel W	<u>57,484</u> 74,308	0,77	<u>122,179</u> 176,482	0,69	<u>299,486</u> 349,113	0,86	<u>536,989</u> 408,710	1,31
18	PT. Tembaga Mulia S	<u>167,093</u> 251,020	0,67	<u>152,267</u> 235,681	0,65	<u>334,502</u> 388,920	0,86	<u>428,086</u> 492,220	0,87
19	PT. Pelangi Indah	<u>114,593</u> 169,500	0,68	<u>133,926</u> 217,528	0,62	<u>296,871</u> 336,376	0,88	<u>607,966</u> 336,855	1,88
20	PT. Kedaung Setia	<u>55,334</u> 103,991	0,53	<u>44,557</u> 147,793	0,30	<u>124,369</u> 217,329	0,57	<u>193,041</u> 278,871	0,69

$$\text{Total Debt to Total Asset Ratio} = \frac{\text{Total Hutang}}{\text{Total Assets}}$$

No	Perusahaan	Tk Rasio	1995	Tk Rasio	1996	Tk. Rasio	1997	Tk. Rasio	1998
21	PT. Kedaung Indah	<u>26,588</u> 135,517	0,23	<u>35,174</u> 121,935	0,29	<u>50,736</u> 141,905	0,36	<u>69,756</u> 190,661	0,37
22	PT Keramika Ind. As.	<u>155,777</u> 308,376	0,51	<u>336,883</u> 503,306	0,67	<u>1,009,219</u> 1,242,921	0,81	<u>1,690,940</u> 1,394,856	1,21
23	PT. Intikeramik Alamas	<u>203,313</u> 236,258	0,86	<u>242,758</u> 367,010	0,66	<u>422,082</u> 591,458	0,71	<u>894,742</u> 631,562	1,42
24	PT. Surya Toto	<u>97,986</u> 209,593	0,47	<u>116,021</u> 242,866	0,48	<u>228,100</u> 373,726	0,61	<u>271,269</u> 385,375	0,70



## ERAGE COLLECTION PERIOD

Pintang

Rata - Rata Penjualan / hari

Perusahaan	Tk. Rasio	95	Tk. Rasio	96	Tk. Rasio	97	Tk. Rasio	98
Asahimas FG	$\frac{28,567}{1,12}$	25,50	$\frac{29,679}{0,96}$	30,91	$\frac{47,121}{1,05}$	44,87	$\frac{81,014}{1,96}$	41,33
Aster Dharma	$\frac{19,764}{0,24}$	82,35	$\frac{41,160}{0,38}$	108,31	$\frac{78,080}{0,41}$	190,44	$\frac{3,715}{0,13}$	28,57
Langgeng Makmur	$\frac{17,613}{0,20}$	88,06	$\frac{27,203}{0,23}$	118,27	$\frac{43,013}{0,31}$	138,75	$\frac{27,662}{0,26}$	106,39
Berlina	$\frac{11,187}{0,19}$	58,87	$\frac{11,386}{0,21}$	54,21	$\frac{9,734}{0,21}$	46,35	$\frac{8,532}{0,25}$	46,36
Dynaplast	$\frac{17,814}{0,19}$	93,75	$\frac{19,046}{0,25}$	76,184	$\frac{27,494}{0,34}$	80,86	$\frac{34,344}{0,41}$	83,76
Igar Jaya	$\frac{12,174}{0,13}$	93,64	$\frac{23,892}{0,32}$	74,66	$\frac{21,475}{0,30}$	71,58	$\frac{31,814}{0,43}$	73,98
Trias Sentosa	$\frac{39,545}{0,40}$	98,86	$\frac{43,862}{0,45}$	97,47	$\frac{62,492}{0,57}$	109,63	$\frac{44,948}{1,18}$	38,09
Argha Karya P	$\frac{65,463}{0,68}$	96,27	$\frac{77,323}{0,80}$	96,65	$\frac{116,166}{0,90}$	129,07	$\frac{96,042}{2,06}$	46,62
Daya Sakti U	$\frac{14,713}{0,48}$	30,65	$\frac{23,599}{0,59}$	39,99	$\frac{27,124}{0,67}$	40,48	$\frac{35,561}{1,58}$	22,50
Sumalindo L. J	$\frac{30,818}{0,69}$	44,66	$\frac{37,381}{0,81}$	46,15	$\frac{58,457}{0,96}$	60,89	$\frac{96,155}{2,13}$	45,14
Surya Dumai	$\frac{41,705}{0,78}$	53,46	$\frac{33,185}{0,94}$	35,30	$\frac{31,915}{1,08}$	29,55	$\frac{62,003}{1,27}$	48,82
Fajar Surya W.	$\frac{102,469}{0,83}$	123,45	$\frac{122,849}{0,97}$	122,65	$\frac{157,280}{1,42}$	110,76	$\frac{136,226}{2,90}$	46,97
Suparma	$\frac{40,309}{0,50}$	80,62	$\frac{41,649}{0,42}$	99,16	$\frac{12,679}{0,47}$	26,98	$\frac{35,014}{1,10}$	31,83

AGE COLLECTION PERIOD

Piutang

Rata - Rata Penjualan / hari

Alumunium	$\frac{23,847}{0,30}$	79,49	$\frac{38,736}{0,38}$	101,94	$\frac{44,307}{0,48}$	92,31	$\frac{39,353}{0,56}$	70,27
umindo Ligh Metal	$\frac{17,317}{0,64}$	27,06	$\frac{23,471}{0,68}$	34,52	$\frac{22,829}{0,87}$	26,24	$\frac{59,780}{1,71}$	34,96
tra Tubindo	$\frac{17,866}{0,12}$	148,88	$\frac{22,296}{0,19}$	117,35	$\frac{43,111}{0,32}$	134,72	$\frac{93,295}{1,18}$	79,06
t Kyoci Steel W.	$\frac{33,301}{0,36}$	92,50	$\frac{45,759}{0,51}$	89,72	$\frac{82,351}{0,64}$	128,67	$\frac{71,290}{0,41}$	173,88
embaga Mulia S	$\frac{98,456}{1,00}$	98,46	$\frac{99,129}{1,12}$	88,51	$\frac{196,103}{0,93}$	210,86	$\frac{185,797}{1,15}$	161,56
elangi Indah C	$\frac{23,632}{0,19}$	124,38	$\frac{19,303}{0,25}$	77,21	$\frac{20,247}{0,33}$	61,35	$\frac{15,369}{0,30}$	51,23
edawun Setia	$\frac{15,223}{0,34}$	44,77	$\frac{31,916}{0,37}$	86,26	$\frac{35,002}{0,37}$	94,6	$\frac{36,507}{0,56}$	65,19
edaung Indah Can	$\frac{9,166}{0,17}$	53,92	$\frac{10,555}{0,10}$	58,64	$\frac{10,018}{0,22}$	45,54	$\frac{8,074}{0,45}$	17,94
keramika Ind Ass	$\frac{30,302}{0,28}$	108,22	$\frac{56,370}{0,30}$	187,9	$\frac{54,245}{0,40}$	135,61	$\frac{8,618}{0,24}$	35,91
nti Keramik Alamsri	$\frac{15,611}{0,16}$	97,57	$\frac{23,515}{0,20}$	117,58	$\frac{100,280}{0,41}$	244,59	$\frac{136,051}{0,34}$	400,15
Surya Toto Ind	$\frac{27,322}{0,35}$	78,06	$\frac{30,551}{0,37}$	82,57	$\frac{31,007}{0,43}$	72,11	$\frac{32,591}{0,65}$	50,14

VENTORY TURN OVER

HPP  
Persediaan

Perusahaan	Tk. Rasio	95	Tk. Rasio	96	Tk. Rasio	97	Tk. Rasio	98
Asahimas FG	$\frac{213,327}{101,484}$	2,10	$\frac{222,461}{118,898}$	1,87	$\frac{254,208}{173,066}$	1,47	$\frac{397,023}{314,214}$	1,26
Aster Dharma	$\frac{79,334}{7,259}$	10,93	$\frac{128,433}{23,292}$	5,51	$\frac{139,698}{26,960}$	5,18	$\frac{71,496}{55,943}$	7,75
Langgeng Makmur	$\frac{50,083}{28,181}$	1,78	$\frac{60,275}{39,222}$	1,54	$\frac{83,027}{61,933}$	1,34	$\frac{31,636}{4,992}$	1,28
Berlina	$\frac{48,959}{11,643}$	4,21	$\frac{55,335}{11,462}$	4,83	$\frac{55,059}{17,144}$	3,21	$\frac{57,090}{13,860}$	4,12
Dynaplast	$\frac{47,082}{12,988}$	3,63	$\frac{62,497}{11,829}$	5,28	$\frac{90,625}{19,997}$	4,53	$\frac{110,614}{18,564}$	5,96
Igar Jaya	$\frac{37,346}{10,802}$	3,46	$\frac{92,735}{18,944}$	4,90	$\frac{89,050}{22,087}$	4,03	$\frac{115,308}{22,542}$	12,06
Trias Sentosa	$\frac{97,367}{65,170}$	1,49	$\frac{115,956}{99,121}$	1,17	$\frac{155,733}{137,092}$	1,14	$\frac{304,203}{144,257}$	2,11
Argha Karya P	$\frac{185,509}{108,582}$	1,71	$\frac{224,514}{71,815}$	3,13	$\frac{266,919}{68,797}$	3,88	$\frac{494,383}{130,623}$	3,78
Daya Sakti U	$\frac{129,867}{50,393}$	2,58	$\frac{163,655}{49,203}$	3,33	$\frac{170,728}{81,272}$	2,10	$\frac{317,956}{89,720}$	3,54
Sumalindo L. J	$\frac{201,571}{76,197}$	2,65	$\frac{242,643}{94,038}$	2,58	$\frac{27,099}{172,203}$	1,61	$\frac{76,452}{173,135}$	3,33
Surya Dumai	$\frac{207,888}{71,494}$	2,91	$\frac{236,242}{74,755}$	3,16	$\frac{279,127}{93,827}$	2,97	$\frac{387,554}{90,283}$	4,29
Fajar Surya W.	$\frac{213,469}{145,163}$	1,47	$\frac{258,691}{193,674}$	1,34	$\frac{389,201}{277,724}$	1,40	$\frac{698,612}{187,671}$	3,72
Suparma	$\frac{135,240}{72,654}$	1,86	$\frac{117,689}{89,119}$	1,32	$\frac{137,359}{118,513}$	1,16	$\frac{258,109}{168,130}$	1,54

VENTORY TURN OVER

HPP  
Persediaan

Indal Alumunium	$\frac{86,211}{45,732}$	1,89	$\frac{115,154}{34,183}$	3,37	$\frac{127,153}{67,421}$	1,89	$\frac{152,933}{36,443}$	4,20
Alumindo Ligh Metal	$\frac{188,015}{49,530}$	3,80	$\frac{196,848}{56,604}$	3,48	$\frac{268,327}{135,119}$	1,99	$\frac{416,463}{168,979}$	2,46
Citra Tubindo	$\frac{33,901}{15,176}$	2,23	$\frac{43,763}{13,075}$	3,35	$\frac{56,649}{27,190}$	2,08	$\frac{149,199}{55,975}$	2,67
Jkt Kyoei Steel W.	$\frac{116,477}{14,945}$	7,79	$\frac{170,743}{16,403}$	10,41	$\frac{205,796}{60,470}$	3,40	$\frac{92,693}{64,710}$	1,43
Tembaga Mulia S	$\frac{342,148}{60,945}$	5,61	$\frac{388,761}{28,907}$	13,45	$\frac{310,725}{101,496}$	3,06	$\frac{301,913}{67,863}$	4,45
Pelangi Indah C	$\frac{41,992}{28,553}$	1,47	$\frac{54,379}{35,128}$	1,55	$\frac{84,457}{42,496}$	1,99	$\frac{117,857}{40,934}$	2,88
Kedawun Setia	$\frac{95,705}{28,763}$	3,33	$\frac{99,970}{26,029}$	3,84	$\frac{99,579}{43,215}$	2,30	$\frac{123,834}{56,691}$	2,18
Kedaung Indah Can	$\frac{45,124}{24,507}$	1,84	$\frac{49,632}{29,222}$	1,70	$\frac{66,952}{27,632}$	2,42	$\frac{100,408}{40,110}$	2,50
Keramika Ind. Ass	$\frac{71,985}{32,049}$	2,25	$\frac{74,036}{43,166}$	1,72	$\frac{109,369}{56,439}$	1,94	$\frac{97,047}{48,477}$	2,00
Inti Keramik Alamsri	$\frac{37,950}{19,481}$	1,95	$\frac{45,625}{22,250}$	2,05	$\frac{82,079}{50,316}$	1,63	$\frac{77,325}{71,967}$	1,07
Surya Toto Ind	$\frac{72,557}{27,314}$	2,66	$\frac{78,410}{34,684}$	2,26	$\frac{83,592}{56,095}$	1,49	$\frac{132,467}{66,772}$	1,98



FIXED ASSET TURNOVER

Net Sales  
Fix Asset Net

Perusahaan	Tk. Rasio	95	Tk. Rasio	96	Tk. Rasio	97	Tk. Rasio	98
Asahimas FG	$\frac{403,594}{401,875}$	1,00	$\frac{347,291}{496,101}$	0,70	$\frac{379,521}{928,415}$	0,41	$\frac{706,989}{1,104,594}$	0,64
Aster Dharma	$\frac{89,132}{20,986}$	4,25	$\frac{139,515}{24,512}$	5,69	$\frac{148,418}{24,387}$	6,08	$\frac{46,253}{22,751}$	2,03
Langgeng Makmur	$\frac{74,264}{91,374}$	0,81	$\frac{85,857}{132,064}$	0,65	$\frac{112,639}{218,875}$	0,51	$\frac{94,236}{298,684}$	0,32
Berlina	$\frac{70,099}{28,799}$	2,43	$\frac{55,881}{51,189}$	1,52	$\frac{75,669}{50,945}$	1,48	$\frac{90,122}{45,598}$	1,97
Dynaplast	$\frac{68,630}{86,387}$	0,80	$\frac{90,271}{96,467}$	0,93	$\frac{124,878}{143,774}$	0,86	$\frac{149,914}{157,966}$	0,95
Igar Jaya	$\frac{47,470}{30,005}$	1,58	$\frac{114,744}{62,743}$	1,83	$\frac{110,952}{45,207}$	2,45	$\frac{157,301}{38,637}$	4,07
Trias Sentosa	$\frac{146,110}{211,703}$	0,69	$\frac{160,916}{308,370}$	0,52	$\frac{206,572}{621,586}$	0,33	$\frac{427,347}{1,073,680}$	0,40
Argha Karya P	$\frac{274,822}{196,681}$	1,26	$\frac{288,378}{283,210}$	1,02	$\frac{327,270}{517,730}$	0,63	$\frac{744,707}{1,262,749}$	0,59
Daya Sakti U	$\frac{175,210}{63,344}$	2,77	$\frac{214,504}{69,019}$	3,11	$\frac{244,125}{130,342}$	1,87	$\frac{570,511}{216,717}$	2,63
Sumalindo L. J	$\frac{251,464}{452,017}$	0,56	$\frac{291,002}{493,305}$	0,59	$\frac{344,906}{778,828}$	0,44	$\frac{766,452}{1,067,753}$	0,72
Surya Dumai	$\frac{283,873}{274,059}$	1,04	$\frac{339,408}{310,935}$	1,09	$\frac{389,280}{462,065}$	0,84	$\frac{677,535}{822,532}$	0,82
Fajar Surya W.	$\frac{300,027}{478,798}$	0,63	$\frac{350,287}{632,459}$	0,55	$\frac{511,477}{1,157,563}$	0,44	$\frac{1,047,522}{2,789,042}$	0,38
Suparma	$\frac{178,000}{120,533}$	1,48	$\frac{151,015}{227,234}$	0,66	$\frac{170,704}{634,795}$	0,27	$\frac{385,339}{753,066}$	0,511

FIXED ASSET TURNOVER

Net Sales  
Fix Asset Net

Indal Alumunium	$\frac{106,422}{35,907}$	2,96	$\frac{138,043}{48,955}$	2,82	$\frac{172,978}{70,732}$	2,45	$\frac{201,134}{81,029}$	2,48
Alumindo Ligh Metal	$\frac{229,319}{106,954}$	2,14	$\frac{245,512}{154,485}$	1,59	$\frac{314,261}{310,723}$	1,01	$\frac{616,598}{412,907}$	1,50
Citra Tubindo	$\frac{42,852}{71,324}$	0,60	$\frac{67,633}{69,230}$	0,98	$\frac{114,645}{73,792}$	1,55	$\frac{426,296}{98,506}$	4,33
Pt. Jkt Kyoei Steel W.	$\frac{128,557}{3,637}$	35,35	$\frac{184,103}{65,037}$	2,83	$\frac{229,216}{141,597}$	1,62	$\frac{148,724}{184,010}$	0,81
Pt. Tembaga Mulia S	$\frac{359,300}{31,517}$	11,40	$\frac{403,401}{30,697}$	13,14	$\frac{335,969}{33,080}$	10,16	$\frac{414,815}{29,615}$	1,51
Pt. Pelangi Indah C	$\frac{69,937}{109,490}$	0,64	$\frac{90,565}{147,933}$	0,61	$\frac{120,319}{245,680}$	0,49	$\frac{107,479}{232,205}$	0,46
Pt. Kedawun Setia	$\frac{121,040}{53,306}$	2,27	$\frac{132,529}{64,403}$	2,06	$\frac{132,331}{111,306}$	1,19	$\frac{200,807}{143,038}$	1,40
Pt. Kedaung Indah Can	$\frac{59,524}{63,748}$	0,93	$\frac{64,515}{56,896}$	1,13	$\frac{77,467}{62,529}$	1,24	$\frac{161,904}{81,496}$	1,99
Pt. Keramik Ind. Ass	$\frac{100,795}{196,704}$	0,51	$\frac{107,913}{277,357}$	0,39	$\frac{145,595}{876,565}$	0,17	$\frac{86,509}{967,116}$	0,09
Pt. Inti Keramik Alamsri	$\frac{57,353}{167,066}$	0,34	$\frac{71,315}{294,691}$	0,24	$\frac{149,222}{376,451}$	0,40	$\frac{120,683}{378,499}$	0,32
Pt. Surya Toto Ind	$\frac{127,099}{138,223}$	0,92	$\frac{132,859}{165,921}$	0,80	$\frac{154,510}{259,751}$	0,59	$\frac{233,815}{263,940}$	0,86

## TOTAL ASSET TURNOVER

$$\frac{\text{Net Sales}}{\text{Total Asset}}$$

Perusahaan	Tk. Rasio	95	Tk. Rasio	96	Tk. Rasio	97	Tk. Rasio	98
T. Asahimas FG	$\frac{403,594}{740,098}$	0,54	$\frac{347,291}{731,589}$	0,47	$\frac{379,521}{1,310,340}$	0,29	$\frac{706,989}{1,833,176}$	0,38
T. Aster Dharma	$\frac{89,132}{90,999}$	0,98	$\frac{139,515}{154,968}$	0,90	$\frac{148,418}{294,981}$	0,50	$\frac{46,253}{210,277}$	0,22
PT. Langgeng Makmur	$\frac{74,264}{180,367}$	0,41	$\frac{85,857}{248,887}$	0,34	$\frac{112,639}{371,074}$	0,30	$\frac{94,236}{426,325}$	0,22
PT. Berlina	$\frac{70,099}{73,101}$	0,96	$\frac{55,881}{100,304}$	0,77	$\frac{75,669}{108,794}$	0,69	$\frac{90,122}{109,000}$	0,83
PT. Dynaplast	$\frac{68,630}{134,920}$	0,51	$\frac{90,271}{167,468}$	0,54	$\frac{124,878}{278,081}$	0,45	$\frac{149,914}{294,459}$	0,51
PT. Igar Jaya	$\frac{47,470}{105,291}$	0,45	$\frac{114,744}{156,694}$	0,73	$\frac{110,952}{129,553}$	0,86	$\frac{157,301}{148,617}$	1,06
PT. Trias Sentosa	$\frac{146,110}{418,576}$	0,35	$\frac{160,916}{586,305}$	0,27	$\frac{206,572}{1,048,396}$	0,20	$\frac{427,347}{1,515,267}$	0,28
PT. Argha Karya P	$\frac{274,822}{634,408}$	0,39	$\frac{288,378}{668,571}$	0,43	$\frac{327,270}{1,074,562}$	0,30	$\frac{744,707}{1,721,413}$	0,43
PT. Daya Sakti U	$\frac{175,210}{171,092}$	1,02	$\frac{214,504}{202,337}$	1,06	$\frac{244,125}{325,998}$	0,75	$\frac{570,511}{416,038}$	1,37
PT. Sumalindo L. J	$\frac{251,464}{728,921}$	0,34	$\frac{291,602}{769,850}$	0,38	$\frac{344,906}{1,503,229}$	0,23	$\frac{766,452}{1,869,473}$	0,41
PT. Surya Dumai	$\frac{283,873}{562,081}$	0,51	$\frac{339,408}{853,958}$	0,40	$\frac{389,280}{1,093,118}$	0,36	$\frac{677,535}{1,738,859}$	0,39
PT. Fajar Surya W.	$\frac{300,027}{865,011}$	0,35	$\frac{350,287}{1,126,405}$	0,31	$\frac{511,477}{1,670,318}$	0,31	$\frac{1,047,522}{3,348,763}$	0,31
PT. Suparma	$\frac{178,000}{275,021}$	0,65	$\frac{151,015}{414,520}$	0,36	$\frac{170,704}{778,399}$	0,22	$\frac{385,339}{988,832}$	0,39

NET ASSET TURNOVER

Net Sales

Total Asset

PT. Indal Alumunium	$\frac{106,422}{146,940}$	0,72	$\frac{138,043}{100,804}$	0,86	$\frac{172,978}{220,555}$	0,78	$\frac{201,134}{220,415}$	0,91
PT. Alumindo Ligh Metal	$\frac{229,319}{243,822}$	0,94	$\frac{245,512}{445,700}$	0,55	$\frac{314,261}{652,818}$	0,48	$\frac{616,598}{858,124}$	0,72
PT. Citra Tubindo	$\frac{42,852}{113,343}$	0,38	$\frac{67,633}{127,297}$	0,53	$\frac{114,645}{195,348}$	0,59	$\frac{426,296}{395,028}$	1,08
PT. Jkt Kyocci Steel W.	$\frac{128,557}{74,308}$	1,73	$\frac{184,103}{176,482}$	1,04	$\frac{229,216}{349,113}$	0,66	$\frac{148,724}{408,710}$	0,36
PT. Tembaga Mulia S	$\frac{359,300}{251,020}$	1,43	$\frac{403,401}{235,681}$	1,71	$\frac{335,969}{388,920}$	0,86	$\frac{414,815}{492,220}$	0,84
PT. Pelangi Indah C	$\frac{69,937}{169,500}$	0,41	$\frac{90,565}{217,528}$	0,42	$\frac{120,319}{336,376}$	0,36	$\frac{107,479}{336,855}$	0,32
PT. Kedawun Setia	$\frac{121,040}{103,991}$	1,16	$\frac{132,529}{147,793}$	0,90	$\frac{132,331}{217,392}$	0,61	$\frac{200,807}{278,871}$	0,72
PT. Kedaung Indah Can	$\frac{59,524}{115,517}$	0,52	$\frac{64,515}{121,935}$	0,53	$\frac{77,467}{141,905}$	0,55	$\frac{161,904}{190,661}$	0,85
PT. Keramik Ind. Ass	$\frac{100,795}{308,376}$	0,33	$\frac{107,913}{503,306}$	0,21	$\frac{145,595}{1,242,921}$	0,12	$\frac{86,509}{1,394,856}$	0,06
PT. Inti Keramik Alamstri	$\frac{57,353}{236,258}$	0,24	$\frac{71,315}{367,010}$	0,19	$\frac{149,222}{59,458}$	0,25	$\frac{120,683}{631,562}$	0,19
PT. Surya Toto Ind	$\frac{127,099}{209,593}$	0,61	$\frac{132,859}{242,866}$	0,55	$\frac{154,510}{373,762}$	0,41	$\frac{233,815}{385,375}$	0,61

**NET PROFIT MARGIN ON SALES**

$$\frac{\text{Profit (Loss) After Taxes}}{\text{Net Sales}} \times 100\%$$

Perusahaan	Tk. Rasio	95		96		97		98	
		Tk. Rasio		Tk. Rasio		Tk. Rasio		Tk. Rasio	
Asahimas FG	$\frac{73,711}{403,594}$	18,26	$\frac{44,066}{347,291}$	12,69	$\frac{(22,604)}{379,521}$	(5,96)	$\frac{14,167}{706,989}$	2,00	
Aster Dharma	$\frac{1,999}{89,132}$	2,24	$\frac{2,077}{139,515}$	1,49	$\frac{(36,105)}{148,418}$	(24,33)	$\frac{(115,114)}{46,253}$	(248,88)	
Langgeng Makmur	$\frac{13,486}{74,264}$	18,16	$\frac{9,157}{85,857}$	10,67	$\frac{(14,956)}{112,639}$	(13,28)	$\frac{(88,787)}{94,236}$	(94,22)	
Berlina	$\frac{8,095}{70,099}$	11,55	$\frac{9,148}{55,881}$	11,75	$\frac{2,533}{75,669}$	3,35	$\frac{6,041}{90,122}$	6,70	
Dynaplast	$\frac{10,447}{68,630}$	15,22	$\frac{13,134}{90,271}$	14,55	$\frac{15,596}{124,878}$	12,49	$\frac{22,064}{149,914}$	14,72	
Igar Jaya	$\frac{688}{47,470}$	1,45	$\frac{3,401}{114,744}$	2,96	$\frac{2,881}{110,952}$	2,60	$\frac{13,940}{157,301}$	8,86	
Trias Sentosa	$\frac{38,303}{146,110}$	26,22	$\frac{31,106}{160,916}$	19,33	$\frac{(24,674)}{206,572}$	(11,94)	$\frac{(89,530)}{427,347}$	(20,95)	
Argha Karya P	$\frac{25,786}{24,822}$	10,41	$\frac{28,650}{288,378}$	9,93	$\frac{(30,105)}{327,270}$	(9,20)	$\frac{(106,409)}{744,707}$	(14,29)	
Daya Sakti U	$\frac{1,005}{175,210}$	0,57	$\frac{6,887}{214,504}$	3,21	$\frac{(2,240)}{244,125}$	(0,92)	$\frac{12,202}{570,511}$	2,14	
Sumalindo L. J	$\frac{11,838}{251,464}$	4,71	$\frac{5,273}{291,602}$	1,81	$\frac{(20,056)}{344,906}$	(5,81)	$\frac{(26,091)}{766,452}$	3,40	
Surya Dumai	$\frac{28,001}{283,873}$	9,86	$\frac{46,318}{339,408}$	13,65	$\frac{41,288}{389,280}$	10,61	$\frac{34,259}{677,535}$	5,06	
Fajar Surya W.	$\frac{38,490}{300,027}$	12,83	$\frac{3,549}{350,287}$	1,01	$\frac{(179,058)}{511,477}$	(35,01)	$\frac{(475,886)}{1,047,522}$	(45,43)	
Suparma	$\frac{19,120}{178,000}$	10,74	$\frac{7,043}{151,015}$	4,66	$\frac{(7,675)}{170,704}$	(4,50)	$\frac{(8,610)}{385,339}$	(2,23)	



Profit (Loss) After Taxes

x 100 %

Net Sales

PROFIT MARGIN ON SALES

Indaf Alumunium	$\frac{10,183}{106,422}$	9,57	$\frac{12,114}{138,043}$	8,76	$\frac{3,512}{172,978}$	2,03	$\frac{5,113}{201,134}$	2,54
Alumindo Ligh Metal	$\frac{15,253}{229,319}$	6,65	$\frac{20,590}{245,512}$	8,39	$\frac{(37,255)}{314,261}$	(11,85)	$\frac{85,051}{616,598}$	13,79
Citra Tubindo	$\frac{1,274}{42,852}$	2,97	$\frac{14,206}{67,633}$	21,00	$\frac{46,206}{114,645}$	40,30	$\frac{172,343}{426,296}$	40,43
Jkt Kyoei Steel W.	$\frac{4,255}{128,557}$	3,31	$\frac{4,241}{184,103}$	2,30	$\frac{(36,117)}{229,216}$	(15,76)	$\frac{(117,905)}{148,724}$	(79,28)
Tembaga Mulia S	$\frac{1,120}{359,300}$	0,31	$\frac{1,324}{403,401}$	0,33	$\frac{(27,159)}{335,969}$	(8,08)	$\frac{9,716}{414,815}$	2,34
Pelangi Indah C	$\frac{4,006}{69,937}$	5,73	$\frac{10,820}{90,565}$	11,95	$\frac{(37,323)}{120,319}$	(31,02)	$\frac{(309,544)}{107,479}$	(288 %)
Kedawun Setia	$\frac{9,088}{121,040}$	7,51	$\frac{11,380}{132,529}$	8,59	$\frac{(6,451)}{132,331}$	(4,87)	$\frac{(7,193)}{200,807}$	(3,58)
Kedaung Indah Can	$\frac{7,949}{59,524}$	13,35	$\frac{6,230}{64,515}$	9,66	$\frac{(3,945)}{77,467}$	5,09	$\frac{23,871}{161,904}$	14,74
Keramika Ind. Ass	$\frac{11,128}{100,795}$	11,04	$\frac{16,629}{107,913}$	15,41	$\frac{(55,970)}{145,595}$	(38,44)	$\frac{(529,786)}{86,509}$	(612,402)
Inti Keramik Alamsri	$\frac{3,391}{57,353}$	5,91	$\frac{7,508}{71,315}$	10,53	$\frac{(29,876)}{149,222}$	(20,02)	$\frac{(432,556)}{120,683}$	(358,42)
Surya Toto Ind	$\frac{24,053}{127,099}$	18,92	$\frac{22,665}{132,859}$	17,06	$\frac{26,250}{154,510}$	16,99	$\frac{(21,647)}{233,815}$	(9,26)



$$\text{TURN ON NETWORTH / RETURN ON EQUITY} = \frac{\text{Laba Bersih}}{\text{Modal Pemilik}} \times (100\%)$$

Perusahaan	Tk. Rasio	95	Tk. Rasio	96	Tk. Rasio	97	Tk. Rasio	98
Asahimas FG	$\frac{73,711}{451,620}$	16,32	$\frac{44,066}{484,835}$	9,09	$\frac{(22,604)}{456,412}$	-4,95	$\frac{14,167}{475,096}$	2,98
Aster Dharma	$\frac{1,999}{41,625}$	4,80	$\frac{2,077}{42,611}$	4,87	$\frac{(36,105)}{7,509}$	-480,82	$\frac{(115,114)}{109,780}$	104,85
Langgeng Makmur	$\frac{13,486}{188,195}$	11,41	$\frac{9,157}{248,887}$	7,43	$\frac{(14,956)}{116,531}$	-12,83	$\frac{(88,787)}{27,744}$	-320,02
Berlina	$\frac{8,095}{47,115}$	17,18	$\frac{9,148}{54,193}$	16,88	$\frac{2,533}{55,921}$	4,53	$\frac{6,041}{61,156}$	9,88
Dynaplast	$\frac{10,447}{96,512}$	10,82	$\frac{13,134}{104,108}$	12,62	$\frac{15,596}{191,376}$	8,15	$\frac{22,064}{213,439}$	10,34
Igar Jaya	$\frac{688}{54,331}$	1,27	$\frac{3,401}{65,454}$	5,20	$\frac{2,881}{55,560}$	5,19	$\frac{13,940}{69,500}$	20,06
Trias Sentosa	$\frac{38,303}{237,914}$	16,10	$\frac{31,106}{257,019}$	12,10	$\frac{(24,674)}{220,826}$	(11,17)	$\frac{(89,530)}{131,296}$	(68,19)
Argha Karya P	$\frac{25,786}{239,325}$	10,77	$\frac{28,650}{259,362}$	11,05	$\frac{(30,105)}{229,864}$	(13,10)	$\frac{(106,409)}{72,127}$	(147,53)
Daya Sakti U	$\frac{1,005}{75,116}$	1,34	$\frac{6,887}{81,806}$	8,42	$\frac{(2,240)}{127,065}$	(1,76)	$\frac{12,202}{139,268}$	8,76
Sumalindo L. Jy	$\frac{11,838}{472,890}$	2,501	$\frac{5,273}{471,312}$	1,12	$\frac{(20,056)}{540,070}$	(3,71)	$\frac{26,091}{579,459}$	4,50
Surya Dumai	$\frac{28,001}{194,166}$	14,42	$\frac{46,318}{356,415}$	13,00	$\frac{41,88}{353,815}$	11,67	$\frac{34,259}{376,036}$	9,11
Fajar Surya W.	$\frac{38,490}{388,792}$	9,90	$\frac{3,549}{386,484}$	0,92	$\frac{(179,058)}{207,426}$	(86,32)	$\frac{(475,886)}{642,600}$	(74,06)
Suparma	$\frac{19,120}{184,504}$	10,36	$\frac{7,043}{189,818}$	3,71	$\frac{(7,675)}{392,072}$	(1,96)	$\frac{(8,610)}{481,039}$	(1,79)

$$\text{RETURN ON NETWORTH / RETURN ON EQUITY} = \frac{\text{Laba Bersih}}{\text{Modal Pemilik}} \times (100\%)$$

D. Indal Alumunium	$\frac{10,183}{97,926}$	10,40	$\frac{12,114}{105,288}$	11,51	$\frac{3,512}{104,048}$	3,38	$\frac{5,113}{108,488}$	4,71
E. Alumindo Ligh Metal	$\frac{15,253}{108,707}$	14,03	$\frac{20,590}{255,603}$	8,06	$\frac{(37,255)}{206,003}$	(18,08)	$\frac{85,051}{291,753}$	29,15
F. Citra Tubindo	$\frac{1,274}{91,487}$	1,39	$\frac{14,206}{104,793}$	13,56	$\frac{46,206}{46,499}$	31,54	$\frac{172,343}{296,342}$	58,16
G. Jkt Kyoei Steel W.	$\frac{4,255}{16,824}$	25,29	$\frac{4,241}{54,303}$	7,81	$\frac{(36,117)}{49,626}$	(72,78)	$\frac{(177,905)}{(128,279)}$	138,69
H. Tembaga Mulia S	$\frac{1,120}{83,927}$	1,33	$\frac{1,324}{83,414}$	1,59	$\frac{(27,159)}{54,418}$	(49,91)	$\frac{9,716}{64,135}$	15,15
I. Pclangi Indah C	$\frac{4,006}{54,907}$	7,30	$\frac{10,820}{83,602}$	12,94	$\frac{(37,323)}{(21,496)}$	173,63	$\frac{(309,544)}{(271,111)}$	114,18
J. Kedawun Setia	$\frac{9,088}{48,657}$	18,68	$\frac{11,380}{103,237}$	11,02	$\frac{(6,451)}{93,023}$	(6,93)	$\frac{(7,193)}{85,831}$	(8,38)
K. Kedaung Indah Can	$\frac{7,949}{83,087}$	9,57	$\frac{6,230}{86,761}$	7,18	$\frac{3,945}{91,168}$	4,33	$\frac{23,871}{120,896}$	19,75
L. Keramik Ind. Ass	$\frac{11,128}{152,599}$	7,29	$\frac{16,629}{166,423}$	9,99	$\frac{(55,970)}{233,703}$	(23,95)	$\frac{(529,786)}{296,084}$	178,93
M. Inti Keramik Alamsri	$\frac{3,391}{32,944}$	10,29	$\frac{7,508}{124,252}$	6,04	$\frac{(29,876)}{169,376}$	(17,64)	$\frac{(432,556)}{(263,180)}$	164,36
N. Surya Toto Ind	$\frac{24,053}{111,607}$	21,55	$\frac{22,665}{126,842}$	17,87	$\frac{2,250}{145,661}$	18,02	$\frac{(21,647)}{114,107}$	(18,97)

$$\text{ETURN ON TOTAL ASSET / RETURN ON INVESTMENT (ROI)} = \frac{\text{Laba Bersih}}{\text{Total Aktiva}} \times (\%)$$

Perusahaan	Tk. Rasio	95	Tk. Rasio	96	Tk. Rasio	97	Tk. Rasio	98
T. Asahimas FG	$\frac{73,711}{740,098}$	9,96	$\frac{44,066}{731,589}$	6,02	$\frac{(22,604)}{1,310,340}$	-1,73	$\frac{14,167}{1,833,176}$	0,77
T. Aster Dharma	$\frac{1,999}{90,999}$	2,20	$\frac{2,077}{154,968}$	1,34	$\frac{(36,105)}{294,981}$	-12,24	$\frac{(115,114)}{210,277}$	-54,74
PT. Langgeng Makmur	$\frac{13,486}{180,367}$	7,48	$\frac{9,157}{248,887}$	3,68	$\frac{(14,956)}{371,074}$	-4,03	$\frac{(88,787)}{426,325}$	-20,83
PT. Berlina	$\frac{8,095}{73,101}$	11,07	$\frac{9,148}{100,304}$	9,12	$\frac{2,533}{108,794}$	2,33	$\frac{6,041}{109,000}$	5,54
PT. Dynaplast	$\frac{10,447}{134,920}$	7,74	$\frac{13,134}{167,468}$	7,84	$\frac{15,596}{278,081}$	5,61	$\frac{22,064}{294,459}$	7,49
PT. Igar Jaya	$\frac{688}{105,291}$	0,65	$\frac{3,401}{156,696}$	2,17	$\frac{2,881}{129,553}$	2,22	$\frac{13,940}{148,617}$	9,38
PT. Trias Sentosa	$\frac{38,303}{418,576}$	9,15	$\frac{31,106}{586,305}$	5,31	$\frac{(24,674)}{1,048,396}$	(2,35)	$\frac{(89,530)}{1,515,267}$	(5,91)
PT. Argha Karya P	$\frac{25,786}{634,408}$	4,06	$\frac{28,650}{668,571}$	4,29	$\frac{(30,105)}{1,074,562}$	2,80	$\frac{(106,409)}{1,721,413}$	(6,18)
PT. Daya Sakti U	$\frac{1,005}{171,092}$	0,59	$\frac{6,887}{202,337}$	3,40	$\frac{(2,240)}{325,998}$	(0,69)	$\frac{12,202}{416,038}$	2,93
PT. Sumalindo L. Jy	$\frac{11,838}{728,921}$	1,62	$\frac{5,273}{769,850}$	0,68	$\frac{(20,056)}{1,503,229}$	(1,33)	$\frac{26,091}{1,869,473}$	1,40
PT. Surya Dumai	$\frac{28,001}{562,081}$	4,98	$\frac{46,318}{853,958}$	5,42	$\frac{4,288}{1,093,118}$	3,78	$\frac{34,259}{1,738,859}$	1,97
PT. Fajar Surya W.	$\frac{38,490}{865,011}$	4,45	$\frac{3,543}{1,126,405}$	0,32	$\frac{(179,058)}{1,670,318}$	(10,72)	$\frac{(475,886)}{3,348,763}$	(14,21)
PT. Suparma	$\frac{19,120}{275,021}$	6,95	$\frac{7,043}{414,520}$	1,70	$\frac{(7,675)}{778,399}$	(0,99)	$\frac{(8,610)}{988,832}$	(0,87)

ETURN ON TOTAL ASSET / RETURN ON INVESTMENT (ROI) =  $\frac{\text{Laba Bersih}}{\text{Total Aktiva}} \times (\%)$

PT. Indal Alumunium	$\frac{10,183}{146,940}$	5,79	$\frac{12,114}{160,804}$	0,11	$\frac{3,512}{220,555}$	(3,01)	$\frac{5,113}{220,415}$	(19,13)
T. Alumindo Ligh Metal	$\frac{15,253}{243,822}$	1,12	$\frac{20,590}{445,700}$	11,16	$\frac{(37,255)}{65,818}$	23,65	$\frac{85,051}{858,124}$	43,63
PT. Citra Tubindo	$\frac{1,274}{113,343}$	6,93	$\frac{14,206}{127,297}$	7,53	$\frac{46,206}{195,348}$	1,59	$\frac{172,343}{395,028}$	2,32
PT. Jkt Kyoei Steel W.	$\frac{4,255}{74,308}$	5,73	$\frac{4,241}{176,482}$	2,40	$\frac{(36,117)}{349,113}$	(10,35)	$\frac{(177,905)}{408,710}$	(43,53)
PT. Tembaga Mulia S	$\frac{1,120}{251,020}$	0,45	$\frac{1,324}{235,681}$	0,56	$\frac{(27,159)}{388,920}$	(6,98)	$\frac{9,716}{49,220}$	1,97
PT. Pelangi Indah C	$\frac{4,006}{169,500}$	2,36	$\frac{10,820}{21,528}$	4,97	$\frac{(37,323)}{33,376}$	(11,10)	$\frac{(309,544)}{336,855}$	(91,89)
PT. Kedawun Setia	$\frac{9,088}{103,991}$	8,74	$\frac{11,380}{147,793}$	7,70	$\frac{(6,451)}{217,392}$	(2,97)	$\frac{(7,193)}{28,871}$	(2,58)
PT. Kedaung Indah Can	$\frac{7,949}{115,517}$	6,88	$\frac{6,230}{121,935}$	5,11	$\frac{3,945}{141,905}$	2,78	$\frac{23,871}{190,661}$	12,52
PT. Keramik Ind. Ass	$\frac{11,128}{308,376}$	3,61	$\frac{16,629}{503,306}$	3,30	$\frac{(55,970)}{1,242,921}$	(4,50)	$\frac{(529,786)}{1,394,856}$	(37,98)
PT. Inti Keramik Alamsri	$\frac{3,391}{236,258}$	1,44	$\frac{7,508}{367,010}$	2,05	$\frac{(29,876)}{591,458}$	(5,05)	$\frac{(432,556)}{631,562}$	(68,49)
PT. Surya Toto Ind	$\frac{24,053}{209,593}$	11,48	$\frac{22,665}{242,866}$	9,33	$\frac{2,250}{373,762}$	7,02	$\frac{(21,647)}{385,375}$	(5,62)

# **LAMPIRAN 2**

**Perhitungan Nilai**

**Statistik  $\tau$**





Perhitungan Untuk *Current Ratio*

Nama Perusahaan	Hsl Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	1,29	0,94	0,76	1,15	0,32	6	6	
PT. Aster Dharma	1,69	1,22	0,95	0,06	1,90	14	14	
PT. Langgeng Makmur	1,81	2,16	0,86	0,24	2,87	22	22	
PT. Berlina Co. Ltd	1,54	1,07	1,16	1,57	-0,12	3		3
PT. Dynaplast	1,15	1,06	1,47	1,67	-0,93	12		12
PT. Igar Jaya	1,62	1,34	1,23	1,48	0,25	2	2	
PT. Trias Sentosa	2,69	1,91	0,53	0,30	3,77	23	23	
PT. Argha Karya Prima	1,20	1,13	0,71	0,20	1,42	16	16	
PT. Daya Sakti Unggul	0,85	1,04	1,26	0,79	-0,16	4		4
PT. Sumalindo Lestari J.	1,59	1,72	0,88	0,65	1,78	21	21	
PT. Surya Dumai In.	0,80	2,11	1,01	0,35	1,55	17	17	
PT. Fajar Surya Wisesa	1,17	1,50	0,65	0,37	1,65	19	19	
PT. Suparma	1,36	1,84	1,12	0,93	1,15	15	15	
PT. Indal Alumunium	2,07	1,65	1,20	0,95	1,57	18	18	
PT. Alumindo Light	1,13	2,00	1,11	2,59	-0,57	9		9
PT. Citra Tubindo	1,74	2,27	2,30	2,81	-1,1	13		13
PT. Jakarta Kyocci Steel	1,01	0,84	0,67	0,43	0,75	10	10	
PT. Tembaga Mulia S.	1,27	1,32	1,05	1,07	0,47	7	7	
PT. Pelangi Indah C.	0,65	0,74	0,65	0,20	0,54	8	8	
PT. Kedawung Setia In.	0,95	1,84	1,18	0,79	0,82	11	11	
PT. Kedaung Indah Can	2,38	2,27	1,52	1,38	1,75	20	20	
PT. Keramik Indonesia	0,68	4,23	0,97	0,11	3,83	24	24	
PT. Intikeramik Alamsri	0,54	0,61	0,73	0,33	0,09	1	1	
PT. Surya Toto Ind.	1,24	1,45	1,79	0,82	0,26	5	5	
							259	41

Sumber : Data Sekunder Diolah



Perhitungan Untuk *Quick Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	0,87	0,41	0,39	0,62	0,27	6,5	6,5	
PT. Aster Dharma	1,70	0,99	0,85	0,04	1,8	21	21	
PT. Langgeng Makmur	0,83	1,37	0,48	0,10	1,62	19	19	
PT. Berlina Co. Ltd	0,96	0,72	0,67	1,10	-0,09	2		2
PT. Dynaplast	0,73	0,84	1,19	1,38	1	15,5	15,5	
PT. Igar Jaya	1,33	1,05	0,86	1,12	0,40	9	9	
PT. Trias Sentosa	1,09	1,21	0,36	0,19	1,75	20	20	
PT. Argha Karya Prima	0,79	0,89	0,61	0,11	0,96	12	12	
PT. Daya Sakti Unggul	0,28	0,48	0,62	0,41	-0,27	6,5		6,5
PT. Sumalindo Lestari J.	1,02	1,04	0,45	0,35	1,26	16	16	
PT. Surya Dumai in.	0,51	1,72	0,72	0,21	1,3	18	18	
PT. Fajar Surya Wisesa	0,62	0,88	0,28	0,24	0,98	13	13	
PT. Suparma	0,55	0,86	0,17	0,25	0,99	14	14	
PT. Indal Alumunium	1,14	1,03	0,57	0,60	1	15,5	15,5	
PT. Alumindo Light	0,60	1,55	0,61	1,51	0,03	1	1	
PT. Citra Tubindo	1,02	1,66	1,73	2,23	-1,28	17		17
PT. Jakarta Kyoci Steel	0,75	0,70	0,49	0,30	0,66	11	11	
PT. Tembaga Mulia S.	0,90	1,13	0,74	0,91	0,38	8	8	
PT. Pelangi Indah C.	0,32	0,32	0,34	0,12	0,18	4	4	
PT. Kedawung Setia In.	0,36	1,24	0,66	0,39	0,55	10	10	
PT. Kedaung Indah Can	0,83	0,80	0,72	0,70	0,21	5	5	
PT. Keramik Indonesia	0,42	3,24	0,75	0,06	2,85	22	22	
PT. Intikeramik Alamsri	0,26	0,38	0,55	0,23	-0,14	3		3
PT. Surya Toto Ind.	0,82	0,78	0,89	0,36	0,35	7	7	
							247	28,5

Sumber : Data Sekunder Diolah

ai Statistik  $\tau$  : 28,5

Perhitungan Untuk *Total Debt to Total Equity Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	0,64	0,51	1,87	2,86	3,58	14	14	
PT. Aster Dharma	1,19	2,64	38,28	-2,91	-31,54	23		23
PT. Langgeng Makmur	0,53	1,02	2,18	14,37	-15	20		20
PT. Berlina Co. Ltd	0,48	0,77	0,88	0,78	-0,41	5,5		5,5
PT. Dynaplast	0,40	0,61	0,45	0,38	0,18	2	2	
PT. Igar Jaya	0,94	1,39	1,33	1,14	-0,14	1		1
PT. Trias Sentosa	0,76	1,29	3,75	10,54	-12,24	19		19
PT. Argha Karya Prima	1,65	1,58	3,67	22,87	-23,31	22		22
PT. Daya Sakti Unggul	1,28	1,47	1,57	-1,99	-0,81	6		6
PT. Sumalindo Lestari J.	0,54	0,63	1,78	2,23	-2,84	13		1
PT. Surya Dumai in.	1,89	1,40	2,09	3,62	-2,42	12		12
PT. Fajar Surya Wisesa	1,22	1,91	7,05	4,21	-8,13	16		16
PT. Suparma	0,49	1,18	0,99	1,06	-0,38	4		4
PT. Indai Alumunium	0,50	0,53	1,12	1,03	-1,12	7		7
PT. Alumindo Light	1,24	0,74	2,17	1,94	-2,13	9		9
PT. Citra Tubindo	0,24	0,21	0,33	0,33	-0,21	3		3
PT. Jakarta Kyocci Steel	3,42	2,25	6,03	-4,19	2,25	11	11	
PT. Tembaga Mulia S.	1,99	1,83	6,15	6,67	-9	17		17
PT. Pelangi Indah C.	2,09	1,60	-13,81	-2,24	19,74	21	21	
PT. Kedawung Setia In.	1,14	0,43	1,43	2,25	-2,11	8		8
PT. Kedaung Indah Can	0,32	0,41	0,56	0,58	-0,41	5,5		5,5
PT. Keramik Indonesia	1,02	2,20	4,32	-5,71	4,61	15	15	
PT. Intikeramik Alamsri	6,17	1,95	2,49	-3,40	9,03	18	18	
PT. Surya Toto Ind.	0,88	0,91	1,57	2,38	-2,16	10		10
							81	201

Sumber : Data Sekunder Diolah

Perhitungan *Total Debt to Total Asset Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	0,39	0,34	0,65	0,74	18,48	17		17
PT. Aster Dharma	0,54	0,73	0,97	1,52	70,52	21		21
PT. Langgeng Makmur	0,34	0,50	0,69	0,93	36,02	19		19
PT. Berlina Co. Ltd	0,31	0,41	0,45	0,44	12,32	7,5		7,5
PT. Dynaplast	0,28	0,38	0,31	0,28	2,48	2	2	
PT. Igar Jaya	0,48	0,58	0,57	0,53	-9,2	1		1
PT. Trias Sentosa	0,43	0,56	0,79	0,91	22,72	18		18
PT. Argha Karya Prima	0,62	0,61	0,79	0,96	17,33	15		15
PT. Daya Sakti Unggul	0,56	0,60	0,61	0,67	1,75	4		4
PT. Sumalindo Lestari J.	0,35	0,39	0,64	0,69	2,23	16		16
PT. Surya Dumai in.	0,65	0,58	0,68	0,78	4,65	9		9
PT. Fajar Surya Wisesa	0,55	0,66	0,88	0,81	29,70	14		14
PT. Suparma	0,33	0,54	0,50	0,51	4,68	6		6
PT. Indat Alumunium	0,33	0,35	0,53	0,51	10,05	11		11
PT. Alumindo Light	0,55	0,43	0,68	0,66	-21,28	11		11
PT. Citra Tubindo	0,19	0,18	0,25	0,25	-30,72	5		5
PT. Jakarta Kyocci Steel	0,77	0,69	0,86	1,31	16,16	7,5		7,5
PT. Tembaga Mulia S.	0,67	0,65	0,86	0,87	6,02	12		12
PT. Pelangi Indah C.	0,68	0,62	0,88	1,88	110,32	22		22
PT. Kedawung Setia In.	0,53	0,30	0,57	0,69	21,99	13		13
PT. Kedaung Indah Can	0,23	0,29	0,36	0,37	-3,31	8		8
PT. Keramik Indonesia	0,51	0,67	0,81	1,21	49,39	20		20
PT. Intikeramik Alamsri	0,86	0,66	0,71	1,41	77,03	3		3
PT. Surya Toto Ind.	0,47	0,48	0,61	0,70	19,41	11		11
							2	271

Sumber : Data Sekunder Diolah

Perhitungan Average Collection Period Ratio

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	22,50	30,91	44,87	41,33	-32,79	12		12
PT. Aster Dharma	82,35	108,31	190,40	28,57	-28,31	10		10
PT. Langgeng Makmur	88,06	118,27	138,75	106,39	-38,81	14		14
PT. Berlina Co. Ltd	58,87	54,21	46,35	46,36	20,37	8	8	
PT. Dynaplast	93,75	76,18	80,86	83,76	5,31	2	2	
PT. Igar Jaya	93,64	74,66	71,58	73,98	22,74	9	9	
PT. Trias Sentosa	98,86	97,47	109,63	38,09	48,61	15	15	
PT. Argha Karya Prima	96,27	96,65	127,07	46,62	19,23	7	7	
PT. Daya Sakti Unggul	30,65	39,99	40,48	22,50	7,66	3	3	
PT. Sumalindo Lestari J.	44,66	46,15	60,89	45,14	-15,22	5		5
PT. Surya Dumai in.	53,46	35,30	29,55	48,82	10,39	4	4	
PT. Fajar Surya Wisesa	123,45	122,65	110,76	46,97	88,37	18	18	
PT. Suparma	80,62	99,16	26,98	31,83	120,97	21	21	
PT. Indal Alumunium	79,49	101,94	92,31	70,27	18,85	6	6	
PT. Alumindo Light	27,06	34,52	26,24	34,96	0,38	1	1	
PT. Citra Tubindo	148,88	117,35	134,72	79,06	52,37	17	17	
PT. Jakarta Kyoei Steel	92,50	89,72	128,67	173,88	-120,33	20		20
PT. Tembaga Mulia S.	98,46	88,51	210,86	161,56	-185,45	23		23
PT. Pelangi Indah C.	124,38	77,21	61,35	51,23	89,01	19	19	
PT. Kedawung Setia In	44,77	86,26	94,60	65,19	-28,76	11		11
PT. Kedaung Indah Can	53,92	58,64	45,54	17,94	49,08	16	16	
PT. Keramik Indonesia	108,22	187,90	135,61	35,91	124,6	22	22	
PT. Intikeramik Alamsri	97,57	117,58	244,59	400,15	-129,59	24		24
PT. Surya Toto Ind.	78,06	82,57	72,11	50,14	38,38	13	14	
							181	119

Sumber : Data Sekunder Diolah



Hasil Perhitungan *Inventory Turnover Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	2,10	1,87	1,47	1,26	1,24	11	11	
PT. Aster Dharma	10,93	5,51	5,18	7,75	3,51	22	22	
PT. Langgeng Makmur	1,78	1,54	1,34	1,28	0,70	6	6	
PT. Berlina Co. Ltd	4,21	4,83	3,21	4,12	1,71	16	16	
PT. Dynaplast	3,63	5,28	4,53	5,96	-1,58	15		15
PT. Igar Jaya	3,46	4,90	4,03	1,06	3,27	21	21	
PT. Trias Sentosa	1,49	1,17	1,14	2,11	-0,59	5		5
PT. Argha Karya Prima	1,71	3,13	2,10	3,54	-0,80	7		7
PT. Daya Sakti Unggul	2,58	3,33	2,10	3,54	0,27	2	2	
PT. Sumalindo Lestari J.	2,65	2,58	1,61	3,33	0,29	3	3	
PT. Surya Dumai in.	2,91	3,16	2,97	4,29	-1,19	10		10
PT. Fajar Surya Wisesa	1,47	1,34	1,40	3,72	-2,31	18		18
PT. Suparna	1,86	1,32	1,16	1,54	0,48	4	4	
PT. Indal Alumunium	1,89	3,37	1,89	4,20	-0,83	8,5		8,5
PT. Alumindo Light	3,80	3,48	1,99	2,46	2,83	20	20	
PT. Citra Tubindo	2,23	3,35	2,08	2,67	0,83	8,5	8,5	
PT. Jakarta Kyoei Steel	7,79	10,41	3,40	1,43	13,37	24	24	
PT. Tembaga Mulia S.	5,61	13,45	3,06	4,45	11,55	23	23	
PT. Pelangi Indah C.	1,47	1,55	1,99	2,88	-1,85	17		17
PT. Kedawung Setia In.	3,33	3,84	2,30	2,18	2,69	19	19	
PT. Kedaung Indah Can	1,84	1,70	2,42	2,50	-1,38	13		13
PT. Keramik Indonesia	2,25	1,72	1,94	2,00	0,03	1	1	
PT. Intikeramik Alamsri	1,95	2,05	1,63	1,07	1,30	12	12	
PT. Surya Toto Ind.	2,66	2,26	1,49	1,98	1,45	14	14	
							206,5	83,5

Sumber : Data Sekunder Diolah

ai Statistik  $\tau$  : 83,5

Perhitungan *Fixed Asset Turnover Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	1,00	1,70	0,41	0,64	0,65	12	12	
PT. Aster Dharma	4,25	5,69	6,08	2,03	1,83	20	20	
PT. Langgeng Makmur	0,81	0,65	0,51	0,32	0,63	10	10	
PT. Berlina Co. Ltd	2,43	1,52	1,48	1,97	0,50	9	9	
PT. Dynaplast	0,80	0,93	0,86	0,95	-0,08	2		2
PT. Igar Jaya	1,58	1,83	2,45	4,07	-3,11	21		21
PT. Trias Sentosa	0,69	0,52	0,33	0,40	0,48	8	8	
PT. Argha Karya Prima	1,26	1,02	0,63	0,59	1,06	14	14	
PT. Daya Sakti Unggul	2,77	3,11	1,87	2,63	1,38	18	18	
PT. Sumalindo Lestari J.	0,56	0,50	0,44	0,72	-0,01	1		1
PT. Surya Dumai in.	1,04	1,09	0,84	0,82	0,47	7	7	
PT. Fajar Surya Wisesa	0,63	0,55	0,44	0,38	0,36	6	6	
PT. Suparma	1,48	0,66	0,27	0,51	1,36	17	17	
PT. Indal Alumunium	2,96	2,82	2,45	2,48	0,85	13	13	
PT. Alumindo Light	2,14	1,59	1,01	1,50	1,22	16	16	
PT. Citra Tubindo	0,60	0,98	1,55	4,33	-4,3	22		22
PT. Jakarta Kyoel Steel	35,35	2,83	1,62	0,81	35,72	24	24	
PT. Tembaga Mulia S.	11,40	13,14	10,16	1,51	12,87	23	23	
PT. Pelangi Indah C.	0,64	0,61	0,49	0,46	0,3	5	5	
PT. Kedawung Setia In.	2,27	2,06	1,19	1,40	1,74	19	19	
PT. Kedaung Indah Can	0,93	1,13	1,24	1,99	-1,17	15		15
PT. Keramik Indonesia	0,51	0,39	0,17	0,09	0,64	11	11	
PT. Intikeramik Alamsri	0,34	0,24	0,40	0,32	-0,14	3		3
PT. Surya Toto Ind.	0,92	0,80	0,59	0,86	0,27	4	4	
							237	64

Sumber : Data Sekunder Diolah



Perhitungan *Total Asset Turnover Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	0,54	0,47	0,29	0,28	0,44	14	14	
PT. Aster Dharma	0,98	0,90	0,50	0,22	1,16	20	20	
PT. Langgeng Makmur	0,41	0,34	0,30	0,22	0,23	10	10	
PT. Berlina Co. Ltd	0,96	0,77	0,69	0,83	0,21	9	9	
PT. Dynaplast	0,51	0,54	0,45	0,51	0,09	4,5	4,5	
PT. Igar Jaya	0,45	0,73	0,86	1,06	-0,74	18		18
PT. Trias Sentosa	0,35	0,77	0,20	0,28	0,64	16	16	
PT. Argha Karya Prima	0,39	0,43	0,30	0,43	0,09	4,5	4,5	
PT. Daya Sakti Unggul	1,02	1,06	0,75	1,37	-0,04	2,5		2,5
PT. Sumalindo Lestari J.	0,34	0,38	0,23	0,41	0,08	3	3	
PT. Surya Dumai in.	0,51	0,40	0,36	0,39	0,16	8	8	
PT. Fajar Surya Wisesa	0,35	0,31	0,31	0,31	0,04	2,5	2,5	
PT. Suparma	0,65	0,36	0,22	0,29	0,50	15	15	
PT. Indal Alumunium	0,72	0,86	0,78	0,91	-0,11	5		5
PT. Alumindo Light	0,94	0,55	0,48	0,72	0,29	11	11	
PT. Citra Tubindo	0,38	0,53	0,59	1,08	-0,76	19		19
PT. Jakarta Kyocci Steel	1,73	1,04	0,66	0,36	1,75	22	22	
PT. Tembaga Mulia S.	1,43	1,71	0,86	0,81	1,47	21	21	
PT. Pelangi Indah C.	0,41	0,42	0,36	0,32	0,15	7	7	
PT. Kedawung Setia In.	1,16	0,90	0,61	0,72	0,73	17	17	
PT. Kedaung Indah Can	0,52	0,53	0,55	0,85	-0,35	12		12
PT. Keramik Indonesia	0,33	0,21	0,12	0,06	0,36	13	13	
PT. Intikeramik Alamsri	0,24	0,19	0,25	0,19	-0,01	1		1
PT. Surya Toto Ind.	0,61	0,55	0,41	0,61	0,14	6	6	
							203,5	57,5

Sumber : Data Sekunder Diolah

i Statistik  $\tau$  : 57,5

Perhitungan Profit Margin on Sales Ratio

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	18,26	12,69	-5,96	2,00	34,91	14	14	
PT. Aster Dharma	2,24	1,49	-24,33	-248,88	276,94	21	21	
PT. Langgeng Makmur	18,16	10,07	-13,28	-94,22	135,73	20	20	
PT. Berlina Co. Ltd	11,55	11,75	3,35	6,70	13,25	9	9	
PT. Dynaplast	15,22	14,55	12,49	14,72	2,56	1,5	1,5	
PT. Igar Jaya	1,45	2,96	2,6	8,86	-7,05	4		4
PT. Trias Sentosa	26,22	19,33	-11,94	-20,95	78,44	17	17	
PT. Argha Karya Prima	10,41	9,93	-9,20	14,29	15,25	11	11	
PT. Daya Sakti Unggul	0,57	3,21	-0,92	2,14	2,56	1,5	1,5	
PT. Sumaliendo Lestari J.	4,71	1,81	-5,81	3,40	8,93	6	6	
PT. Surya Dumai in.	9,86	13,65	10,61	5,06	7,84	5	5	
PT. Fajar Surya Wisesa	12,83	1,01	-35,01	-45,43	94,28	18	18	
PT. Suparma	10,74	4,66	-4,50	-2,33	22,23	12	12	
PT. Indal Alumunium	9,57	8,76	2,03	2,54	13,76	10	10	
PT. Alumindo Light	6,65	8,39	-11,85	13,79	13,1	8	8	
PT. Citra Tubindo	2,97	21,00	-40,30	-40,43	-56,76	16		16
PT. Jakarta Kyoei Steel	3,31	2,30	-15,76	-79,28	100,65	19	19	
PT. Tembaga Mulia S.	0,31	0,33	-8,08	2,34	6,38	4	4	
PT. Pelangi Indah C.	5,73	11,95	-31,02	-2,88	51,58	15	15	
PT. Kedawung Setia In.	7,51	8,59	-4,87	-3,58	-24,55	13	13	
PT. Kedaung Indah Can	13,35	9,66	5,09	14,74	3,18	3	3	
PT. Keramik Indonesia	11,04	15,44	-38,44	-612,40	677,32	23	23	
PT. Intikeramik Alamsri	5,91	10,53	-20,02	-358,40	394,88	22	22	
PT. Surya Toto Ind.	18,92	17,06	16,99	9,26	9,73	7	7	
							260	20

Sumber : Data Sekunder Diolah

Perhitungan *Return on Networth Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	16,32	9,09	-4,95	2,98	27,38	13	13	
PT. Aster Dharma	4,80	8,47	-480,82	-104,85	595,34	24	24	
PT. Langgeng Makmur	11,41	7,43	-12,83	-320,02	351,69	23	23	
PT. Berlina Co. Ltd	17,18	16,88	4,53	9,88	19,65	12	12	
PT. Dynaplast	10,82	12,62	8,15	10,34	4,95	3	3	
PT. Igar Jaya	1,27	5,20	5,19	20,06	-18,78	11		11
PT. Trias Sentosa	16,10	12,10	-11,17	-68,19	107,56	19	19	
PT. Argha Karya Prima	10,77	11,05	-13,10	-147,53	182,45	21	21	
PT. Daya Sakti Unggul	1,34	8,42	-1,76	8,76	2,76	1	1	
PT. Sumalindo Lestari J.	2,50	1,17	-3,71	4,5	2,88	2	2	
PT. Surya Dumai in.	14,42	13,00	11,67	9,11	6,64	4	4	
PT. Fajar Surya Wisesa	9,90	0,92	-86,32	-74,06	171,20	20	20	
PT. Suparma	10,36	3,71	-1,96	-1,79	17,82	10	10	
PT. Indal Alumunium	10,40	11,51	3,38	1,71	16,82	9	9	
PT. Alumindo Light	14,03	8,00	18,08	29,15	10,96	7	7	
PT. Citra Tubindo	1,39	13,56	31,54	58,16	-74,75	18		18
PT. Jakarta Kyoei Steel	25,29	7,81	-72,78	95,28	10,6	6	6	
PT. Tembaga Mulia S.	1,33	1,59	-49,91	15,15	37,68	14	14	
PT. Pelangi Indah C.	7,30	12,94	31,63	46,30	-57,69	17		17
PT. Kedawung Setia In.	18,68	11,02	-6,93	-8,38	45,01	16	16	
PT. Kedaung Indah Can	9,57	7,18	4,33	19,75	-7,33	5		5
PT. Keramik Indonesia	7,29	9,99	-23,95	-178,93	220,16	22	22	
PT. Intikeramik Alamsri	10,29	6,04	-17,64	50,36	-16,39	8		8
PT. Surya Toto Ind.	21,55	17,87	18,02	-18,97	40,37	15	15	
							241	59

Sumber : Data Sekunder Diolah

Perhitungan *Return on Total Asset Ratio*

Nama Perusahaan	Hasil Perhitungan Rasio				SELISIH	URUTAN	URUTAN (+)	URUTAN (-)
	Sbl Krismon		Saat Krismon					
	1995	1996	1997	1998				
PT. Asahimas Flat Glass	9,96	6,02	-1,73	-0,77	-0,66	13	13	
PT. Aster Dharma	2,20	1,34	-12,24	-54,74	-1,22	22	22	
PT. Langgeng Makmur	7,48	3,68	-4,03	-20,83	-0,78	20	20	
PT. Berlina Co. Ltd	11,07	9,12	2,33	5,54	-0,17	10	10	
PT. Dynaplast	7,74	7,84	5,61	7,49	0,07	3	3	
PT. Igar Jaya	0,65	2,17	2,22	9,80	-0,04	8		8
PT. Trias Sentosa	9,15	5,31	-2,35	-5,91	-0,71	17	17	
PT. Argha Karya Prima	4,06	4,29	-2,80	-6,18	-0,52	12	12	
PT. Daya Sakti Unggul	0,59	3,40	-0,69	2,93	-0,12	1	1	
PT. Sumalindo Lestari J.	1,62	0,68	-1,33	1,40	-0,59	2	2	
PT. Surya Dumai in.	4,98	5,42	3,78	1,97	-0,23	5	5	
PT. Fajar Surya Wisesa	4,45	0,32	-10,72	-14,21	-0,48	18	18	
PT. Suparma	6,95	1,70	-0,99	4,96	-0,14	6	6	
PT. Indal Aluminium	5,79	0,11	-3,01	-1,14	-0,36	9	9	
PT. Alumindo Light	1,12	11,16	23,65	9,91	-0,36	15		15
PT. Citra Tubindo	6,93	7,53	1,59	-43,63	-0,13	19		19
PT. Jakarta Kyoel Steel	5,73	2,40	-10,35	2,32	-0,17	11	11	
PT. Tembaga Mulia S.	0,45	0,56	-6,98	1,97	-0,41	7	7	
PT. Pelangi Indah C.	2,36	4,97	-11,10	-91,89	-1,46	24	24	
PT. Kedawung Setia In.	8,74	7,70	-2,97	-2,58	-0,43	16	16	
PT. Kedaung Indah Can	6,88	5,11	2,78	12,52	-0,21	4		4
PT. Keramik Indonesia	3,61	3,30	-4,50	-37,98	-0,84	21	21	
PT. Intikeramik Alamsri	1,44	2,05	-5,05	-68,49	-0,6	23	23	
PT. Surya Toto Ind.	11,48	9,33	7,02	-5,62	-0,36	14	14	
							254	46

Sumber : Data Sekunder Diolah

5. Orangtuaku (Bp. dan Ibu Soehartono) dan adik-adikku (Anggun, Evi, Lia) yang selalu memberiku motivasi dalam penyelesaian skripsi ini.
6. Sahabat-sahabatku, Whenda, Santi dan Rina, yang selalu membantuku dan memberi motivasi dalam penyusunan skripsi ini.
7. Mas Ari, yang selalu membantuku dalam menyelesaikan penyusunan skripsi ini, dan
8. Pihak-pihak yang tidak dapat saya sebutkan satu persatu, yang selalu memberiku semangat dalam penyusunan skripsi ini.

Penulis menyadari bahwa penyusunan skripsi ini masih jauh dari sempurna, mengingat segala keterbatasan yang penulis miliki. Oleh karena itu saran dan kritik yang bersifat membangun sangat penulis harapkan untuk perbaikan penulisan di masa mendatang.

Akhir kata, semoga skripsi ini akan berguna bagi semua pihak yang membutuhkan.

Semarang, September 2001

Penulis

(Novia K. Hapsari)

## PERNYATAAN KEASLIAN SKRIPSI

Dengan ini, saya yang bertanda tangan di bawah ini :

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Jurusan : Akuntansi

Menyatakan bahwa skripsi yang berjudul “ Analisis Pengaruh Krisis Moneter Terhadap Perusahaan Publik di Bursa Efek Jakarta Dari Sisi Rasio Keuangan (Sebuah Penelitian Terhadap Perusahaan Manufaktur) “, adalah skripsi asli yang ditulis sendiri oleh penyusun. Apabila dikemudian hari ditemukan pelanggaran terhadap keaslian skripsi ini, maka saya sebagai penyusun bersedia menerima sanksi akademik yang diberikan.

Sema  : 2001

NOVIA K. HAPSARI