

LAMPIRAN

Rasio Keuangan PT Asahimas Flat Glass Tbk periode 2015-2017

PT. Asahimas Flat Glass Tbk (AMFG)			
Rasio Likuiditas	2015	2016	2017
Current Ratio	465%	202%	201%
Net Working Capital (NWC)	1.751.805	902.637	1.006.418
Operational Effectiveness			
Total Asset Turn Over (TATO)	0,85849	0,676503	0,619959
Rasio Solvabilitas			
DER	0,118186	0,283541	0,485234
DAR	0,093829	0,185388	0,274743
Rasio Profitabilitas			
Net Profit Margin (NPM)	9,3%	7,0%	1,0%
ROA	8,0%	4,7%	0,6%
ROE	10,1%	7,2%	1,1%
Rasio Pasar			
Price to Earning Ratio (PER)	8,333333	11,16667	40
Price to Book Value (PBV)	0,838499	0,807887	0,43536

Rasio Likuiditas

Tahun	Aset Lancar	/	Liabilitas Jangka Pendek	=	Current Ratio
2015	2.231.181	/	479.376	=	465,43%
2016	1.787.723	/	885.086	=	201,98%
2017	2.003.321	/	996.903	=	200,95%

Tahun	Aset Lancar	-	Liabilitas Jangka Pendek	=	NWC
2015	2.231.181	-	479.376	=	1.751.805
2016	1.787.723	-	885.086	=	902.637
2017	2.003.321	-	996.903	=	1.006.418

Rasio Aktivitas

Tahun	Pendapatan	/	Total Aset	=	TATO
2015	3.665.989	/	4.270.275	=	0,858
2016	3.724.075	/	5.504.890	=	0,677
2017	3.885.791	/	6.267.816	=	0,620

Rasio Solvabilitas

Tahun	Total Debt	/	Total Equity	=	DER
2015	400.676	/	3.390.223	=	11,8%
2016	1.020.540	/	3.599.264	=	28,4%
2017	1.722.036	/	3.548.877	=	48,5%

Tahun	Total Debt	/	Total Asset	=	DAR
2015	400.676	/	4.270.275	=	9,4%
2016	1.020.540	/	5.504.890	=	18,5%
2017	1.722.036	/	6.267.816	=	27,5%

Rasio Profitabilitas

Tahun	Laba Bersih Tahun Berjalan	/	Pendapatan	=	NPM
2015	341.346	/	3.665.989	=	9,31%
2016	260.444	/	3.724.075	=	6,99%
2017	38.569	/	3.885.791	=	0,99%

Tahun	Laba Bersih Tahun Berjalan	/	Total Aset	=	ROA
2015	341.346	/	4.270.275	=	7,99%
2016	260.444	/	5.504.890	=	4,73%
2017	38.569	/	6.267.816	=	0,62%

Tahun	Laba Bersih Tahun Berjalan	/	Total Equity	=	ROE
2015	341.346	/	3.390.223	=	10,07%
2016	260.444	/	3.599.264	=	7,24%
2017	38.569	/	3.548.877	=	1,09%

Rasio Pasar

Tahun	Harga Saham per Lembar	/	EPS	=	PER
2015	6.550	/	786	=	8,33
2016	6.700	/	600	=	11,17
2017	3.560	/	89	=	40,00

Tahun	Harga Saham per Lembar	/	(Equity / Outstar	=	PBV
2015	6.550	/	7.812	=	0,84
2016	6.700	/	8.293	=	0,81
2017	3.560	/	8.177	=	0,44

Rasio Keuangan PT Mulia Industrindo Tbk periode 2015-2017

PT. Mulia Industrindo Tbk (MLIA)			
Rasio Likuiditas	2015	2016	2017
Current Ratio	0,870659499	0,85948	0,869726
Net Working Capital (NWC)	-227318	-259946	-188884
Operational Efectiveness			
Total Asset Turn Over (TATO)	0,801873334	0,750136	1,21024
Rasio Solvabilitas			
DER	3,814090693	2,641242	1,130079
DAR	0,596868422	0,551634	0,382227
Rasio Profitabilitas			
Net Profit Margin (NPM)	-2,7%	0,2%	0,8%
ROA	-2,2%	0,1%	0,9%
ROE	-14,0%	0,6%	2,7%
Rasio Pasar			
Price to Earning Ratio (PER)	4,221311475	78,57143	29,18919
Price to Book Value (PBV)	0,611006538	0,451088	0,814481

Rasio Likuiditas

Tahun	Aset Lancar	/	Liabilitas Jangka Pendek	=	Current Ratio
2015	1.530.198	/	1.757.516	=	87,07%
2016	1.589.945	/	1.849.891	=	85,95%
2017	1.261.015	/	1.449.899	=	86,97%

Tahun	Aset Lancar	-	Liabilitas Jangka Pendek	=	NWC
2015	1.530.198	-	1.757.516	=	-227.318
2016	1.589.945	-	1.849.891	=	-259.946
2017	1.261.015	-	1.449.899	=	-188.884

Rasio Aktivitas

Tahun	Pendapatan	/	Total Asset	=	TATO
2015	5.713.989	/	7.125.800	=	0,802
2016	5.793.737	/	7.723.579	=	0,750
2017	6.277.135	/	5.186.686	=	1,210

Rasio Solvabilitas

Tahun	Total Debt	/	Total Equity	=	DER
2015	4.253.165	/	1.115.119	=	381,41%
2016	4.260.588	/	1.613.100	=	264,12%
2017	1.982.492	/	1.754.295	=	113,01%

Tahun	Total Debt	/	Total Asset	=	DAR
2015	4.253.165	/	7.125.800	=	59,69%
2016	4.260.588	/	7.723.579	=	55,16%
2017	1.982.492	/	5.186.686	=	38,22%

Rasio Profitabilitas

Tahun	Laba Bersih Tahun Berjalan	/	Pendapatan	=	NPM
2015	-155.911	/	5.713.989	=	-2,73%
2016	9.039	/	5.793.737	=	0,16%
2017	47.534	/	6.277.135	=	0,76%

Tahun	Laba Bersih Tahun Berjalan	/	Total Asset	=	ROA
2015	-155.911	/	7.125.800	=	-2,2%
2016	9.039	/	7.723.579	=	0,1%
2017	47.534	/	5.186.686	=	0,9%

Tahun	Laba Bersih Tahun Berjalan	/	Total Equity	=	ROE
2015	-155.911	/	1.115.119	=	-14,0%
2016	9.039	/	1.613.100	=	0,6%
2017	47.534	/	1.754.295	=	2,7%

Rasio Pasar

Tahun	Harga Saham per Lembar	/	EPS	=	PER
2015	515	/	122	=	4,221
2016	550	/	7	=	78,571
2017	1.080	/	37	=	29,189

Tahun	Harga Saham per Lembar	/	(Equity / Outstanding Share)	=	PBV
2015	515	/	843	=	0,611
2016	550	/	1.219	=	0,451
2017	1.080	/	1.326	=	0,814

Analisis Kinerja Keuangan Dengan Metode EVA Terhadap AMFG

Tabel NOPAT

Tahun	Beban Pajak	/	Laba bersih sebelum pajak	x	100%	Tingkat Pajak
2015	-112.393	/	464.263	x	100%	-24,2%
2016	-96.442	/	348.561	x	100%	-27,7%
2017	-10.087	/	63.589	x	100%	-15,9%
Tahun	EBIT	x	1	-	Pajak	Nopat
2015	428.692	x	1	-	-24,2%	532.474
2016	351.007	x	1	-	-27,7%	448.126
2017	93.342	x	1	-	-15,9%	108.149

Tabel WACC

2015						
D	=	880.052	/	4.270.275	=	20,61%
Rd	=	0	/	479.376	=	0,00%
E	=	3.390.223	/	4.270.275	=	79,39%
Re	=	341.346	/	3.390.223	=	10,07%
Tax	=	-112.393	/	464.263	=	-24,21%
WACC	=	7,99%				

2016						
D	=	1.905.626	/	5.504.890	=	34,62%
Rd	=	12.423	/	885.086	=	1,40%
E	=	3.599.264	/	5.504.890	=	65,38%
Re	=	260.444	/	3.599.264	=	7,24%
Tax	=	-96.442	/	348.561	=	-27,67%
WACC	=	5,35%				

2017						
D	=	2.718.939	/	6.267.816	=	43,38%
Rd	=	21.054	/	996.903	=	2,11%
E	=	3.548.877	/	6.267.816	=	56,62%
Re	=	38.569	/	3.548.877	=	1,09%
Tax	=	-10.087	/	63.589	=	-15,86%
WACC	=	1,68%				

Tabel IC

IC (2015)	=	Total Hutang	+	Total Ekuitas	-	Hutang Jangka Pendek
	=	880.052	+	3.390.223	-	479.376
	=	3.790.899				(dalam jutaan Rupiah)

IC (2016)	=	Total Hutang	+	Total Ekuitas	-	Hutang Jangka Pendek
	=	1.905.626	+	3.599.264	-	885.086
	=	4.619.804				(dalam jutaan Rupiah)

IC (2017)	=	Total Hutang	+	Total Ekuitas	-	Hutang Jangka Pendek
	=	2.718.939	+	3.548.877	-	996.903
	=	5.270.913				(dalam jutaan Rupiah)

Tabel CC

CC 2015	=	WACC	x	IC
	=	7,99%	x	3.790.899
	=	303.026,90		

CC 2016	=	WACC	x	IC
	=	5,35%	x	4.619.804
	=	247.226,81		

CC 2017	=	WACC	x	IC
	=	1,68%	x	5.270.913
	=	88.383,88		

Tabel EVA

EVA 2015	=	NOPAT	-	CC
	=	532.474	-	303.026,90
	=	229.446,75		

EVA 2016	=	NOPAT	-	CC
	=	448.126	-	247.226,81
	=	200.898,96		

EVA 2017	=	NOPAT	-	CC
	=	108.149	-	88.383,88
	=	19.764,78		

Analisis Kinerja Keuangan Dengan Metode EVA Terhadap MLIA

Tabel NOPAT

Tahun	Beban Pajak	/	Laba bersih sebelum pajak	x	100%	Tingkat Pajak
2015	34.297	/	-190.209	x	100%	-18,0%
2016	17.921	/	-8.882	x	100%	-201,8%
2017	-3.250	/	50.784	x	100%	-6,4%
Tahun	EBIT	x	1	-	Pajak	Nopat
2015	953.706	x	1	-	-18,0%	1.125.671
2016	954.520	x	1	-	-201,8%	2.880.432
2017	1.132.214	x	1	-	-6,4%	1.204.672

Tabel WACC

2015						
D	=	6.010.681	/	7.125.800	=	84,35%
Rd	=	388.172	/	1.757.516	=	22,09%
E	=	1.115.119	/	7.125.800	=	15,65%
Re	=	-155.911	/	1.115.119	=	-13,98%
Tax	=	34.297	/	-190.209	=	-18,03%
WACC	=	19,80%				

2016						
D	=	6.110.479	/	7.723.579	=	79,11%
Rd	=	422.915	/	1.849.891	=	22,86%
E	=	1.613.100	/	7.723.579	=	20,89%
Re	=	9.039	/	1.613.100	=	0,56%
Tax	=	17.921	/	-8.882	=	-201,77%
WACC	=	54,70%				

2017						
D	=	3.432.391	/	5.186.686	=	66,18%
Rd	=	353.128	/	1.449.899	=	24,36%
E	=	1.754.295	/	5.186.686	=	33,82%
Re	=	47.534	/	1.754.295	=	2,71%
Tax	=	-3.250	/	50.784	=	-6,40%
WACC	=	18,07%				

Tabel IC

IC (2015)	=	Total Hutang	+	Total Ekuitas	-	Hutang Jangka Pendek
	=	6.010.681	+	1.115.119	-	1.757.516
	=	5.368.284		(dalam jutaan Rupiah)		

IC (2016)	=	Total Hutang	+	Total Ekuitas	-	Hutang Jangka Pendek
	=	6.110.479	+	1.613.100	-	1.849.891
	=	5.873.688		(dalam jutaan Rupiah)		

IC (2017)	=	Total Hutang	+	Total Ekuitas	-	Hutang Jangka Pendek
	=	3.432.391	+	1.754.295	-	1.449.899
	=	3.736.787		(dalam jutaan Rupiah)		

Tabel CC

CC 2015	=	WACC	x	IC
	=	19,80%	x	5.368.284
	=	1.062.992,39		

CC 2016	=	WACC	x	IC
	=	54,70%	x	5.873.688
	=	3.212.753,03		

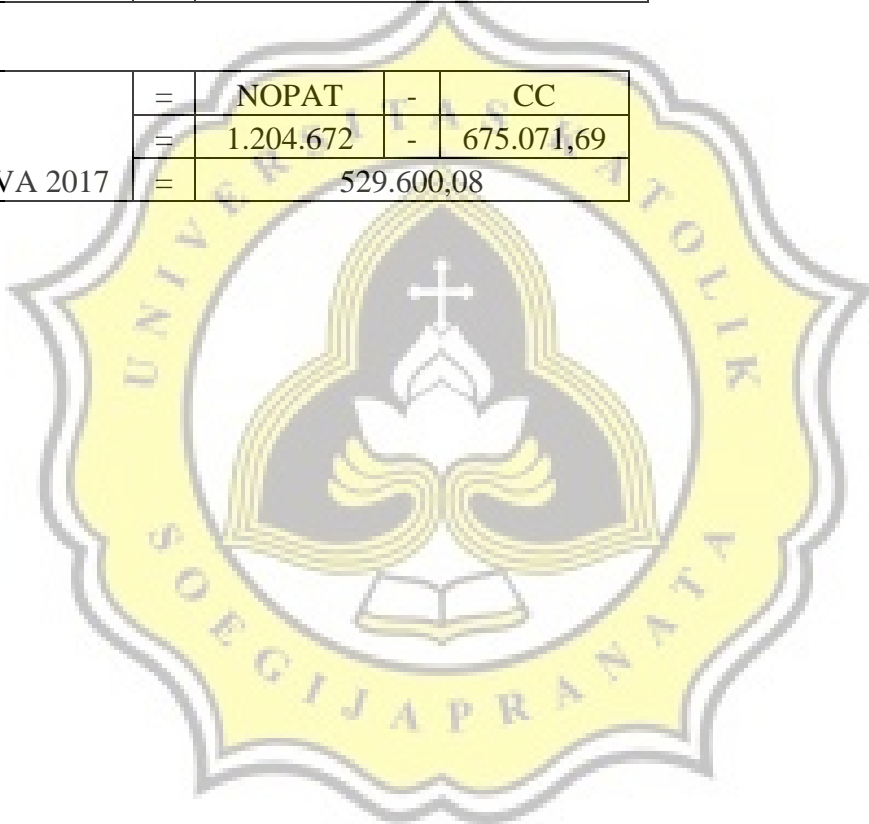
CC 2017	=	WACC	x	IC
	=	18,07%	x	3.736.787
	=	675.071,69		

Tabel EVA

EVA 2015	=	NOPAT	-	CC
	=	1.125.671	-	1.062.992,39
	=	62.678,42		

EVA 2016	=	NOPAT	-	CC
	=	2.880.432	-	3.212.753,03
	=	-332.320,74		

EVA 2017	=	NOPAT	-	CC
	=	1.204.672	-	675.071,69
	=	529.600,08		



7,25% *[Signature]*

FORMULIR SCAN ANTI PLAGIARISME

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berupa (TESIS, TUGAS AKHIR, SKRIPSI SUMMARY, LAPORAN KERJA PRAKTEK)

dengan judul : Analisis kinerja keuangan pada PT Azahimar Flat Glas

ret dan PT Nulia Industrindo Tbk dengan metode Economic Value

Added (EVA) periode 2015 - 2017

Semarang, 8 Februari 2019

Petugas *[Signature]* Yang Menyerahkan,

Dosen Pembimbing

11/2/19

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