

LAMPIRAN

Perhitungan Rasio PT. Bakrie Telcome, Tbk

Nama Akun	2011	2012	2013	2014	2015
<i>Current Asset</i>	Rp 948.354.199.023	Rp 769.050.497.930	Rp 466.135.508.578	Rp 149.520.345.786	Rp 64.014.000.000
<i>Current Liabilities</i>	Rp 2.955.755.907.090	Rp 2.874.428.104.739	Rp 5.209.889.004.020	Rp 5.949.291.430.919	Rp 7.649.163.000.000
<i>Inventory</i>	Rp 17.060.093.225	Rp 9.273.448.291	Rp 9.946.923.562	Rp 9.929.824.727	Rp -
<i>Net sales</i>	Rp 2.591.008.489.135	Rp 2.360.974.831.031	Rp 2.072.434.729.924	Rp 1.179.181.751.298	Rp 401.620.000.000
<i>Total Asset</i>	Rp 12.213.109.168.767	Rp 9.052.428.014.700	Rp 9.128.135.053.900	Rp 7.588.560.916.085	Rp 2.411.596.000.000
<i>Total Liabilities</i>	Rp 7.844.354.929.243	Rp 7.414.442.541.805	Rp 10.135.605.627.318	Rp 11.467.346.262.180	Rp 14.924.751.000.000
<i>Total Equity</i>	Rp 4.368.754.239.524	Rp 1.637.985.472.895	Rp 1.007.470.573.418	Rp (3.878.785.346.095)	Rp (12.513.155.000.000)
<i>Net Income</i>	Rp (782.699.191.424)	Rp (3.138.935.665.528)	Rp (2.645.565.576.416)	Rp (2.871.300.857.774)	Rp (8.640.757.000.000)
<i>Gross Profit</i>	Rp (987.903.889.127)	Rp (3.533.547.122.456)	Rp (2.984.620.405.032)	Rp (2.260.153.573.279)	Rp 8.506.407.000.000

RATIO	Tahun					Rata-rata
	2011	2012	2013	2014	2015	
<i>Current Ratio (Current asset/ current liabilities)</i>	0,321	0,268	0,089	0,025	0,008	0,098
<i>Quick Ratio</i>	0,315	0,264	0,088	0,023	0,008	
<i>Total Asset Turnover (Sales/Tot. Asset)</i>	0,212	0,261	0,227	0,155	0,167	0,202
<i>Working Capital Turnover (Sales/(Current Asset- Current Liabilities))</i>	-1,291	-1,121	-0,437	-0,203	-0,053	-0,454
<i>Debt to Asset Ratio (Total liabilities/Total asset)</i>	0,642	0,819	1,110	1,511	6,189	2,407
<i>Debt to Equity Ratio (Total liabilities/total equity)</i>	1,796	4,527	10,060	-2,956	-1,193	2,609
<i>Return on Equity (Net Income/Equity)</i>	-0,179	-1,916	-2,626	0,740	0,691	-0,778
<i>Net Profit Margin (Laba bersih/ Penjualan bersih)</i>	-0,302	-1,330	-1,277	-2,435	-21,515	-6,639
<i>Gross Profit Margin (gross profit/net sales)</i>	-0,381	-1,497	-1,440	-1,917	21,180	4,082
Perubahan Laba		3,010	-0,157	0,085	2,009	1,237

Perhitungan Rasio PT. XL Axiata, Tbk

Nama Akun	2011	2012	2013	2014	2015
Current Asset	Rp 3.387.237.000	Rp 3.658.985.000	Rp 5.844.114.000	Rp 13.309.762.000	Rp 10.151.586.000
Current Liabilities	Rp 8.728.212.000	Rp 8.739.996.000	Rp 7.931.046.000	Rp 15.398.292.000	Rp 15.748.214.000
Inventory	Rp 66.595.000	Rp 49.807.000	Rp 49.218.000	Rp 77.237.000	Rp 78.979.000
Net sales	Rp 18.260.144.000	Rp 20.969.806.000	Rp 21.265.060.000	Rp 23.460.015.000	Rp 22.876.182.000
Total Asset	Rp 31.170.654.000	Rp 35.455.705.000	Rp 40.277.626.000	Rp 63.630.884.000	Rp 58.844.320.000
Total Liabilities	Rp 17.478.142.000	Rp 20.085.669.000	Rp 24.977.479.000	Rp 49.582.910.000	Rp 44.752.685.000
Total Equity	Rp 13.692.512.000	Rp 15.370.036.000	Rp 15.300.147.000	Rp 14.047.974.000	Rp 14.091.635.000
Net Income	Rp 2.830.101.000	Rp 2.764.647.000	Rp 1.032.817.000	Rp (891.063.000)	Rp (25.338.000)
Gross Profit	Rp 3.864.643.000	Rp 3.751.421.000	Rp 1.389.667.000	Rp (1.069.786.000)	Rp (630.526.000)



Ratio	Tahun					Rata-rata
	2011	2012	2013	2014	2015	
<i>Current Ratio (Current asset/ current liabilities)</i>	0,388	0,419	0,737	0,864	0,645	0,666
<i>Quick Ratio</i>	0,380	0,413	0,731	0,859	0,640	
<i>Total Asset Turnover (Sales/Tot. Asset)</i>	0,586	0,591	0,528	0,369	0,389	0,469
<i>Working Capital Turnover (Sales/(Current Asset-Current Liabilities))</i>	-3,419	-4,127	-10,190	-11,233	-4,087	-7,409
<i>Debt to Asset Ratio (Total liabilities/Total asset)</i>	0,561	0,567	0,620	0,779	0,761	0,682
<i>Debt to Equity Ratio (Total liabilities/total equity)</i>	1,276	1,307	1,632	3,530	3,176	2,411
<i>Return on Equity (Net Income/Equity)</i>	0,207	0,180	0,068	-0,063	-0,002	0,046
<i>NPM</i>	0,155	0,132	0,049	-0,038	-0,001	
<i>Gross Profit Margin (gross profit/net sales)</i>	0,212	0,179	0,065	-0,046	-0,028	0,043
Perubahan Laba		-0,023	-0,626	-1,863	-0,972	-0,871

Perhitungan Rasio PT. Smartfren, Tbk

No	Nama Akun	2011	2012	2013	2014	2015
1	Current Asset	Rp 794.529.242.937	Rp 852.986.796.523	Rp 2.014.295.403.669	Rp 2.023.170.122.409	Rp 2.207.746.392.001
2	Current Liabilities	Rp 3.030.849.454.832	Rp 3.030.849.454.832	Rp 5.539.550.431.186	Rp 6.522.092.930.300	Rp 4.159.191.189.004
3	Inventory	Rp 186.833.640.795	Rp 350.892.993.093	Rp 343.822.470.348	Rp 419.187.451.343	Rp 412.468.675.584
4	Net Sales	Rp 954.331.088.460	Rp 1.649.165.727.254	Rp 2.428.857.501.221	Rp 2.954.410.048.419	Rp 3.025.755.038.085
6	Total Asset	Rp 12.296.578.650.738	Rp 14.339.806.990.815	Rp 15.866.493.429.557	Rp 17.743.607.008.364	Rp 20.705.913.320.829
8	Total Liabilities	Rp 9.027.606.756.073	Rp 9.355.398.812.684	Rp 12.816.548.480.145	Rp 13.736.431.337.760	Rp 13.857.375.727.684
9	Total Equity	Rp 3.268.971.894.665	Rp 4.984.408.178.131	Rp 3.049.944.949.412	Rp 4.007.175.670.604	Rp 6.848.537.593.145
10	Net Income	Rp (2.400.247.590.614)	Rp (1.563.090.528.610)	-Rp 2.534.463.228.719	-Rp 1.382.484.070.808	-Rp 1.565.410.162.209
12	Gross Profit	Rp (2.649.495.017.525)	Rp (1.811.605.549.836)	-Rp 2.708.059.002.617	-Rp 1.409.852.110.310	-Rp 2.008.005.999.053

No	Ratio	Tahun					Rata-rata
		2011	2012	2013	2014	2015	
1	<i>Current Ratio (Current asset/ current liabilities)</i>	0,262	0,281	0,364	0,310	0,531	0,372
	<i>Quick Ratio</i>	0,201	0,166	0,302	0,246	0,432	
3	<i>Total Asset Turnover (Sales/Tot. Asset)</i>	0,078	0,115	0,153	0,167	0,146	0,145
4	<i>Working Capital Turnover (Sales/(Current Asset-</i>	-0,427	-0,757	-0,689	-0,657	-1,551	-0,913
5	<i>Debt to Asset Ratio (Total liabilities/Total asset)</i>	0,734	0,652	0,808	0,774	0,669	0,726
6	<i>Debt to Equity Ratio (Total liabilities/total equity)</i>	2,762	1,877	4,202	3,428	2,023	2,883
9	<i>Return on Equity (Net Income/Equity)</i>	-0,734	-0,314	-0,831	-0,345	-0,229	-0,430
	<i>NPM</i>	-2,515	-0,948	-1,043	-0,468	-0,517	
10	<i>Gross Profit Margin (gross profit/net sales)</i>	-2,776	-1,098	-1,115	-0,477	-0,664	-0,839
11	<i>Perubahan Laba</i>		-0,349	0,621	-0,455	0,132	-0,012

Perhitungan Rasio PT. Indosat, Tbk

No	Nama Akun	2011	2012	2013	2014	2015
1	Current Asset	Rp 5.455.940.000.000	Rp 8.308.810.000.000	Rp 7.169.017.000.000	Rp 8.590.976.000.000	Rp 9.918.677.000.000
2	Current Liabilities	Rp 12.024.949.000.000	Rp 11.015.751.000.000	Rp 13.494.437.000.000	Rp 21.147.814.000.000	Rp 20.052.600.000.000
3	Inventory	Rp 105.885.000.000	Rp 52.556.000.000	Rp 36.004.000.000	Rp 49.408.000.000	Rp 39.346.000.000
5	Net sales	Rp 20.529.292.000.000	Rp 22.418.812.000.000	Rp 23.855.272.000.000	Rp 24.085.101.000.000	Rp 26.768.525.000.000
6	Total Asset	Rp 53.325.128.000.000	Rp 55.225.061.000.000	Rp 54.520.891.000.000	Rp 53.269.697.000.000	Rp 55.388.517.000.000
8	Total Liabilities	Rp 35.069.754.000.000	Rp 35.829.677.000.000	Rp 38.003.293.000.000	Rp 38.971.142.000.000	Rp 42.124.676.000.000
9	Total Equity	Rp 18.255.374.000.000	Rp 19.395.384.000.000	Rp 15.914.163.000.000	Rp 14.298.555.000.000	Rp 13.263.841.000.000
10	Net Income	Rp 1.066.744.000.000	Rp 487.416.000.000	-Rp 2.666.459.000.000	-Rp 1.858.022.000.000	-Rp 1.163.478.000.000
12	Gross Profit	Rp 1.331.357.000.000	Rp 461.618.000.000	-Rp 3.333.837.000.000	-Rp 1.935.901.000.000	-Rp 1.785.835.000.000

No	Ratio	Tahun					Rata-rata
		2011	2012	2013	2014	2015	
1	<i>Current Ratio (Current asset/ current liabilities)</i>	0,454	0,754	0,531	0,406	0,495	0,547
	<i>Quick Ratio</i>	0,445	0,749	0,529	0,404	0,493	
3	<i>Total Asset Turnover (Sales/Tot. Asset)</i>	0,385	0,406	0,438	0,452	0,483	0,445
4	<i>Working Capital Turnover (Sales)/(Current Asset-Current Liabilities)</i>	-3,125	-8,282	-3,771	-1,918	-2,641	-4,153
5	<i>Debt to Asset Ratio (Total Debt/Total asset)</i>	0,658	0,649	0,697	0,732	0,761	0,709
6	<i>Debt to Equity Ratio (Total debt/total equity)</i>	1,921	1,847	2,388	2,726	3,176	2,534
9	<i>Return on Equity (Net Income/Equity)</i>	0,058	0,025	-0,168	-0,130	-0,088	-0,090
	<i>npm</i>	0,052	0,022	-0,112	-0,077	-0,043	
10	<i>Gross Profit Margin (gross profit/net sales)</i>	0,065	0,021	-0,140	-0,080	-0,067	-0,067
11	<i>Perubahan Laba</i>		-0,543	-6,471	-0,303	-0,374	-1,923

Perhitungan Rasio PT. Telekomunikasi Indonesia, Tbk

No	Nama Akun	2011	2012	2013	2014	2015
1	<i>Current Asset</i>	Rp 21.258.000.000	Rp 27.973.000.000	Rp 33.075.000.000	Rp 34.294.000.000	Rp 47.912.000.000
2	<i>Current Liabilities</i>	Rp 22.189.000.000	Rp 24.107.000.000	Rp 28.437.000.000	Rp 32.318.000.000	Rp 35.413.000.000
3	<i>Inventory</i>	Rp 758.000.000	Rp 579.000.000	Rp 509.000.000	Rp 474.000.000	Rp 528.000.000
5	<i>Net sales</i>	Rp 71.253.000.000	Rp 77.143.000.000	Rp 82.967.000.000	Rp 89.696.000.000	Rp102.470.000.000
6	<i>Total Asset</i>	Rp 103.054.000.000	Rp 111.369.000.000	Rp127.951.000.000	Rp141.822.000.000	Rp166.173.000.000
8	<i>Total Liabilities</i>	Rp 42.073.000.000	Rp 44.391.000.000	Rp 50.527.000.000	Rp 55.830.000.000	Rp 72.745.000.000
9	<i>Total Equity</i>	Rp 60.981.000.000	Rp 66.978.000.000	Rp 77.424.000.000	Rp 85.992.000.000	Rp 93.428.000.000
10	<i>Net Income</i>	Rp 15.470.000.000	Rp 18.362.000.000	Rp 20.290.000.000	Rp 21.446.000.000	Rp 23.317.000.000
12	<i>Gross Profit</i>	Rp 20.857.000.000	Rp 24.228.000.000	Rp 27.149.000.000	Rp 28.784.000.000	Rp 31.342.000.000

No	Ratio	Tahun					Rata-rata
		2011	2012	2013	2014	2015	
1	<i>Current Ratio (Current asset/ current liabilities)</i>	0,958	1,160	1,163	1,061	1,353	1,184
	<i>Quick Ratio</i>	0,924	1,136	1,145	1,046	1,338	
3	<i>Total Asset Turnover (Sales/Tot. Asset)</i>	0,691	0,693	0,648	0,632	0,617	0,648
4	<i>Working Capital Turnover (Sales/(Current Asset-Current Debt))</i>	-76,534	19,954	17,889	45,393	8,198	22,858
5	<i>Debt to Asset Ratio (Total Debt/Total asset)</i>	0,408	0,399	0,395	0,394	0,438	0,406
6	<i>Debt to Equity Ratio (Total debt/total equity)</i>	0,690	0,663	0,653	0,649	0,779	0,686
9	<i>Return on Equity (Net Income/Equity)</i>	0,254	0,274	0,262	0,249	0,250	0,259
	<i>npm</i>	0,217	0,238	0,245	0,239	0,228	
10	<i>Gross Profit Margin (gross profit/net sales)</i>	0,293	0,314	0,327	0,321	0,306	0,317
11	<i>Perubahan Laba</i>		0,187	0,105	0,057	0,087	0,109

RESUME

Tahun	Nama Perusahaan	Current Ratio	Quick ratio	Total Asset	Working Capital	Debt To Asset	Debt To Equity	ROE	npm	GPM	Perubahan Laba
2012	Bakrie Telecom	0,268	0,264	0,261	-1,121	0,819	4,527	-1,916	-1,330	-1,497	3,010
	XL Axiata	0,419	0,412	0,591	-4,127	0,567	1,307	0,180	0,132	0,179	-0,023
	Smartfren	0,281	0,165	0,115	-0,757	0,652	1,877	-0,314	-0,948	-1,098	-0,349
	Indosat	0,754	0,749	0,406	-8,282	0,649	1,847	0,025	0,022	0,021	-0,543
	Telekomunikasi Indones	1,160	1,136	0,693	19,954	0,399	0,663	0,274	0,238	0,314	0,187
2013	Bakrie Telecom	0,089	0,087	0,227	-0,437	1,110	10,060	-2,626	-1,277	-1,440	0,157
	XL Axiata	0,737	0,730	0,528	-10,190	0,620	1,632	0,068	0,049	0,065	-0,626
	Smartfren	0,364	0,301	0,153	-0,689	0,808	4,202	-0,831	-1,043	-1,115	0,621
	Indosat	0,531	0,528	0,438	-3,771	0,697	2,388	-0,168	-0,112	-0,140	-6,471
	Telekomunikasi Indones	1,163	1,145	0,648	17,889	0,395	0,653	0,262	0,245	0,327	0,105
2014	Bakrie Telecom	0,025	0,023	0,155	-0,203	1,511	-2,956	0,740	-2,435	-1,917	0,085
	XL Axiata	0,864	0,859	0,369	-11,233	0,779	3,530	-0,063	-0,038	-0,046	-1,863
	Smartfren	0,310	0,245	0,167	-0,657	0,774	3,428	-0,345	-0,468	-0,477	-0,455
	Indosat	0,406	0,403	0,452	-1,918	0,732	2,726	-0,130	-0,077	-0,080	-0,303
	Telekomunikasi Indones	1,061	1,046	0,632	45,393	0,394	0,649	0,247	0,239	0,321	0,057
2015	Bakrie Telecom	0,008	0,008	0,167	-0,053	6,189	-1,193	0,691	-21,515	21,180	2,009
	XL Axiata	0,645	0,639	0,389	-4,087	0,761	3,176	0,002	-0,001	-0,028	-0,972
	Smartfren	0,531	0,431	0,146	-1,551	0,669	2,023	-0,229	-0,517	-0,664	0,132
	Indosat	0,495	0,492	0,483	-2,641	0,761	3,176	-0,088	-0,043	-0,067	-0,374
	Telekomunikasi Indones	1,353	1,338	0,617	8,198	0,438	0,779	0,250	0,228	0,306	0,087

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