

LAMPIRAN I :

- 1.1 PERHITUNGAN TREND PENDAPATAN TAHUN 1997 DAN 1998.
- 1.2 PERHITUNGAN TREND BEBAN LANGSUNG TAHUN 1997 DAN 1998.
- 1.3 PERHITUNGAN TREND BEBAN OPERASI TAHUN 1997 DAN 1998.
- 1.4 PERHITUNGAN TREND BEBAN BUNGA DAN BANK TAHUN 1997 DAN 1998.
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LAMPIRAN 1.1

PERHITUNGAN TREND PENDAPATAN 1997-1998

Tahun	Pendapatan (Rp)
1992	4.700.496.400
1993	6.519.074.280
1994	6.907.116.649
1995	8.967.385.137
1996	11.709.247.200
Jumlah =	38.803.319.666

Rata-rata = $\frac{38.803.319.666}{5} = 7.760.663.933,20$

Perhitungan :

1992 = $\frac{4.700.496.400}{7.760.663.933,20} \times 100\% = 60,568\%$

1993 = $\frac{6.519.074.280}{7.760.663.933,20} \times 100\% = 84,002\%$

1994 = $\frac{6.907.116.649}{7.760.663.933,20} \times 100\% = 89,002\%$

1995 = $\frac{8.967.385.137}{7.760.663.933,20} \times 100\% = 115,549\%$

1996 = $\frac{11.709.247.200}{7.760.663.933,20} \times 100\% = 150,879\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,60568	-2	4	(1,21136)
1993	0,84002	-1	1	(0,84002)
1994	0,89002	0	0	-
1995	1,15549	1	1	1,15549
1996	1,50879	2	4	3,01758
Jumlah	5,00000	0	10	2,12169

$a = \frac{\sum E Yi}{n} = 1,00000$

$b = \frac{\sum EXiYi}{\sum Exi^2} = 0,21217$

Y Th '97 = $a + bX = 1,6$

Y Th '98 = $a + bX = 1,8$

Perkiraan 97 = Y% x Rata-rata Pendapatan
 = $1,6 \times 7.760.663.933,20$
 = 12.700.380.851,33

Perkiraan 98 = Y% x Rata-rata Pendapatan
 = $1,8 \times 7.760.663.933,20$
 = 14.346.953.157,37

LAMPIRAN 1.2
 PERHITUNGAN TREND BEBAN LANGSUNG 1997-1998

Tahun	Beban Langsung (Rp)
1992	2.639.669.642
1993	3.897.902.344
1994	4.221.420.858
1995	5.920.010.218
1996	7.808.297.112
Jumlah =	24.487.300.174

Rata-rata = $\frac{24.487.300.174}{5} = 4.897.460.034,80$

Perhitungan :

1992 = $\frac{2.639.669.642}{4.897.460.034,80} \times 100\% = 53,899\%$

1993 = $\frac{3.897.902.344}{4.897.460.034,80} \times 100\% = 79,590\%$

1994 = $\frac{4.221.420.858}{4.897.460.034,80} \times 100\% = 86,196\%$

1995 = $\frac{5.921.010.218}{4.897.460.034,80} \times 100\% = 120,879\%$

1996 = $\frac{7.808.297.112}{4.897.460.034,80} \times 100\% = 159,436\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,53899	-2	4	(1,07798)
1993	0,79590	-1	1	(0,79590)
1994	0,86196	0	0	0
1995	1,20879	1	1	1,20879
1996	1,59436	2	4	3,18872
Jumlah	5,00000	0	10	2,52363

$a = \frac{\sum Yi}{n} = 1,00000$

$b = \frac{\sum XiYi}{\sum Xi^2} = 0,25236$

Y Th '97 = $a + bX = 1,8$

Y Th '98 = $a + bX = 2,0$

Perkiraan 97 = Y% x Rata-rata Beban Langsung
 = $1,8 \times 4.897.460.034,80$
 = 8.605.273.155,09

Perkiraan 98 = Y% x Rata-rata Beban Langsung
 = $2,0 \times 4.897.460.034,80$
 = 9.841.210.861,85

LAMPIRAN 1.3
 PERHITUNGAN TREND BEBAN OPERASI 1997-1998

Tahun	Beban Operasi (Rp)
1992	542.543.806
1993	742.740.799
1994	816.993.452
1995	1.223.806.749
1996	1.727.898.272
Jumlah =	5.053.983.078

$$\text{Rata-rata} = \frac{5.053.983.078}{5} = 1.010.796.615,60$$

Perhitungan :

$$\begin{aligned}
 1992 &= \frac{542.543.806}{1.010.796.615,60} \times 100\% = 53,675\% \\
 1993 &= \frac{742.740.799}{1.010.796.615,60} \times 100\% = 73,481\% \\
 1994 &= \frac{816.993.452}{1.010.796.615,60} \times 100\% = 80,827\% \\
 1995 &= \frac{1.223.806.749}{1.010.796.615,60} \times 100\% = 121,073\% \\
 1996 &= \frac{1.727.898.272}{1.010.796.615,60} \times 100\% = 170,944\%
 \end{aligned}$$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,53675	-2	4	(1,07350)
1993	0,73481	-1	1	(0,73481)
1994	0,80827	0	0	-
1995	1,21073	1	1	1,21073
1996	1,70944	2	4	3,41888
Jumlah	5,00000	0	10	2,82130

$$a = \frac{\sum Yi}{n} = 1,00000$$

$$b = \frac{\sum XiYi}{\sum Xi^2} = 0,28213$$

$$Y \text{ Th '97} = a + bX = 1,8$$

$$Y \text{ Th '98} = a + bX = 2,1$$

$$\begin{aligned}
 \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Beban Operasi} \\
 &= 1,8 \times 1.010.796.615,60 \\
 &= 1.866.324.763,08
 \end{aligned}$$

$$\begin{aligned}
 \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Beban Operasi} \\
 &= 2,1 \times 1.010.796.615,60 \\
 &= 2.151.500.812,24
 \end{aligned}$$

LAMPIRAN 1.4

PERHITUNGAN TREND BUNGA DAN BIAYA BANK 1997-1998

Tahun	Bunga & Biaya Bank (Rp)
1992	1.120.615.532
1993	1.300.850.533
1994	929.547.082
1995	1.018.840.709
1996	1.533.576.774
Jumlah =	5.903.430.630

Rata-rata = $\frac{5.903.430.630}{5} = 1.180.686.126,00$

Perhitungan :

1992 = $\frac{1.120.615.532}{1.180.686.126,00} \times 100\% = 94,912\%$

1993 = $\frac{1.300.850.533}{1.180.686.126,00} \times 100\% = 110,178\%$

1994 = $\frac{929.547.082}{1.180.686.126,00} \times 100\% = 78,729\%$

1995 = $\frac{1.018.840.709}{1.180.686.126,00} \times 100\% = 86,292\%$

1996 = $\frac{1.533.576.774}{1.180.686.126,00} \times 100\% = 129,889\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,94912	-2	4	(1,89824)
1993	1,10178	-1	1	(1,10178)
1994	0,78729	0	0	-
1995	0,86292	1	1	0,86292
1996	1,29889	2	4	2,59778
Jumlah	5,00000	0	10	0,46068

a = $\frac{\sum Yi}{n} = 1,00000$

b = $\frac{\sum XiYi}{\sum Xi^2} = 0,04607$

Y Th '97 = a + bX = 1,14

Y Th '98 = a + bX = 1,18

Perkiraan 97 = Y% x Rata-rata Beban Bunga dan Biaya Bank
 = 1,14 X 1.180.686.126
 = 1.343.861.671,36

Perkiraan 98 = Y% x Rata-rata Beban Bunga dan Biaya Bank
 = 1,18 X 1.180.686.126
 = 1.398.253.519,81

LAMPIRAN 1.5

PERHITUNGAN TREND BEBAN LAIN-LAIN 1997-1998

Tahun	Lain-lain (Rp)
1992	12.806.156
1993	86.226.243
1994	88.067.014
1995	107.015.097
1996	290.664.350
Jumlah =	584.778.860

$$\text{Rata-rata} = \frac{584.778.860}{5} = 116.955.772,00$$

Perhitungan :

1992 = $\frac{12.806.156}{116.955.772,00} \times 100\% = 10,950\%$

1993 = $\frac{86.226.243}{116.955.772,00} \times 100\% = 73,726\%$

1994 = $\frac{88.067.014}{116.955.772,00} \times 100\% = 75,299\%$

1995 = $\frac{107.015.097}{116.955.772,00} \times 100\% = 91,500\%$

1996 = $\frac{290.664.350}{116.955.772,00} \times 100\% = 248,525\%$

Tahun	Ratio Pertumbuhan Yi	X_i	X_i^2	$X_i \cdot Y_i$
1992	0,10950	-2	4	(0,21900)
1993	0,73726	-1	1	(0,73726)
1994	0,75299	0	0	-
1995	0,91500	1	1	0,91500
1996	2,48525	2	4	4,97050
Jumlah	5,00000	0	10	4,92924

$$a = \frac{\sum Y_i}{n} = 1,00000$$

$$b = \frac{\sum X_i Y_i}{\sum X_i^2} = 0,49292$$

$$Y_{tH '97} = a + bX = 2,5$$

$$Y_{tH '98} = a + bX = 3,0$$

Perkiraan 97 = $Y\% \times \text{Rata-rata Beban Lain-lain}$
 = $2,5 \times 116.955.772$
 = 289.906.692,87

Perkiraan 98 = $Y\% \times \text{Rata-rata Beban Lain-lain}$
 = $3,0 \times 116.955.772$
 = 347.556.999,83

LAMPIRAN 1.6

PERHITUNGAN TREND PAJAK PENGHASILAN 1997-1998

Tahun	Pph (Rp)
1992	6.538.248
1993	7.926.500
1994	8.169.250
1995	12.908.400
1996	12.120.125
Jumlah =	47.662.523

$$\text{Rata-rata} = \frac{47.662.523}{5} = 9.532.504,60$$

Perhitungan :

$$\begin{aligned}
 1992 &= \frac{6.538.248}{9.532.504,60} \times 100\% = 68,589\% \\
 1993 &= \frac{7.926.500}{9.532.504,60} \times 100\% = 83,152\% \\
 1994 &= \frac{8.169.250}{9.532.504,60} \times 100\% = 85,699\% \\
 1995 &= \frac{12.908.400}{9.532.504,60} \times 100\% = 135,415\% \\
 1996 &= \frac{12.120.125}{9.532.504,60} \times 100\% = 127,145\%
 \end{aligned}$$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,68589	-2	4	(1,37178)
1993	0,83152	-1	1	(0,83152)
1994	0,85699	0	0	-
1995	1,35415	1	1	1,35415
1996	1,27145	2	4	2,54290
Jumlah	5,00000	0	10	1,69375

$$a = \frac{\sum Y_i}{n} = 1,00000$$

$$b = \frac{\sum X_i Y_i}{\sum X_i^2} = 0,16938$$

$$Y_{tH '97} = a + bX = 1,5$$

$$Y_{tH '98} = a + bX = 1,7$$

$$\begin{aligned}
 \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Pajak Penghasilan} \\
 &= 1,5 \times 9.532.504,60 \\
 &= 14.376.208,50
 \end{aligned}$$

$$\begin{aligned}
 \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Pajak Penghasilan} \\
 &= 1,7 \times 9.532.504,60 \\
 &= 15.990.776,47
 \end{aligned}$$

LAMPIRAN II :

- 2.1 PERHITUNGAN TREND KAS DAN BANK TAHUN 1997 DAN 1998.
- 2.2 PERHITUNGAN TREND PIUTANG USAHA DAN KARYAWAN TAHUN 1997 DAN 1998.
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- 2.4 PERHITUNGAN TREND BIAYA DIBAYAR DIMUKA TAHUN 1997 DAN 1998.
- 2.5 PERHITUNGAN TREND HARGA PEROLEHAN TAHUN 1997 DAN 1998.
- 2.6 PERHITUNGAN TREND HUTANG BANK TAHUN 1997 DAN 1998.
- 2.7 PERHITUNGAN TREND HUTANG DAGANG TAHUN 1997 DAN 1998.
- 2.8 PERHITUNGAN TREND LAIN-LAIN TAHUN 1997 DAN 1998.
- 2.9 PERHITUNGAN TREND HUTANG BANK JANGKA PANJANG TAHUN 1997 DAN 1998.
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- 2.11 PERHITUNGAN TREND MODAL SAHAM TAHUN 1997 DAN 1998.
- 2.12 PERHITUNGAN TREND AKUMULASI PENYUSUTAN.

LAMPIRAN 2.1
 PERHITUNGAN TREND KAS DAN BANK TAHUN 1997-1998

Tahun	Kas dan bank (Rp)
1992	94.355.602
1993	53.476.231
1994	100.913.730
1995	1.049.965.931
1996	1.148.213.313
Jumlah =	2.446.924.807

$$\text{Rata-rata} = \frac{2.446.924.807}{5} = 489.384.961,40$$

Perhitungan :

1992 =	$\frac{94.355.602}{489.384.961,40}$	x 100% =	19,280%
1993 =	$\frac{53.476.231}{489.384.961,40}$	x 100% =	10,927%
1994 =	$\frac{100.913.730}{489.384.961,40}$	x 100% =	20,621%
1995 =	$\frac{1.049.965.931}{489.384.961,40}$	x 100% =	214,548%
1996 =	$\frac{1.148.213.313}{489.384.961,40}$	x 100% =	234,624%

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,19280	-2	4	(0,38560)
1993	0,10927	-1	1	(0,10927)
1994	0,20621	0	0	-
1995	2,14548	1	1	2,14548
1996	2,34624	2	4	4,69248
Jumlah	5,00000	0	10	6,34309

$$a = \frac{\sum Yi}{n} = 1,00000$$

$$b = \frac{\sum XiYi}{\sum Xi^2} = 0,63431$$

$$Y \text{ Th '97} = a + bX = 2,9$$

$$Y \text{ Th '98} = a + bX = 3,5$$

$$\begin{aligned} \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Kas dan Bank} \\ &= 2,9 \times 489.384.961,40 \\ &= 1.420.648.817,84 \end{aligned}$$

$$\begin{aligned} \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Kas dan Bank} \\ &= 3,5 \times 489.384.961,40 \\ &= 1.731.070.103,32 \end{aligned}$$

AMPIRAN 2.2
 ERHITUNGAN TREND PIUTANG USAHA DAN KARYAWAN

Tahun	Piutang usaha & karyawan (Rp)
1992	33.622.600
1993	89.971.254
1994	78.570.576
1995	116.992.615
1996	485.046.026
Jumlah =	804.203.071

rata-rata = $\frac{804.203.071}{5} = 160.840.614,20$

erhitungan :

1992 = $\frac{33.622.600}{160.840.614,20} \times 100\% = 20,904\%$

1993 = $\frac{89.971.254}{160.840.614,20} \times 100\% = 55,938\%$

1994 = $\frac{78.570.576}{160.840.614,20} \times 100\% = 48,850\%$

1995 = $\frac{116.992.615}{160.840.614,20} \times 100\% = 72,738\%$

1996 = $\frac{485.046.026}{160.840.614,20} \times 100\% = 301,569\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,20904	-2	4	(0,41808)
1993	0,55938	-1	1	(0,55938)
1994	0,48850	0	0	-
1995	0,72738	1	1	0,72738
1996	3,01569	2	4	6,03138
Jumlah	4,99999	0	10	5,78130

a = $\frac{\sum Yi}{n} = 1,00000$

b = $\frac{\sum XiYi}{\sum Xi^2} = 0,57813$

Y Th '97 = a + bX = 2,7

Y Th '98 = a + bX = 3,3

Perkiraan 97 = Y% x Rata-rata Piutang usaha
 = 2,7 X 160.840.614,20
 = 439.800.645,38

Perkiraan 98 = Y% x Rata-rata Piutang usaha
 = 3,3 X 160.840.614,20
 = 532.787.429,67

PIRAN 2.3

HITUNGAN TREND PERSEDIAAN 1997-1998

Tahun	Persediaan (Rp)
1992	521.618.001
1993	397.612.175
1994	167.412.625
1995	310.722.794
1996	311.216.807
Jumlah =	1.708.582.402

Rata-rata = $\frac{1.708.582.402}{5} = 341.716.480,40$

Hitungan :

1992 = $\frac{521.618.001}{341.716.480,40} \times 100\% = 152,646\%$

1993 = $\frac{397.612.175}{341.716.480,40} \times 100\% = 116,357\%$

1994 = $\frac{167.412.625}{341.716.480,40} \times 100\% = 48,992\%$

1995 = $\frac{310.722.794}{341.716.480,40} \times 100\% = 90,930\%$

1996 = $\frac{311.216.807}{341.716.480,40} \times 100\% = 91,075\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	1,52646	-2	4	(3,05292)
1993	1,16357	-1	1	(1,16357)
1994	0,48992	0	0	-
1995	0,90930	1	1	0,90930
1996	0,91075	2	4	1,82150
Jumlah	5,00000	0	10	(1,48569)

a = $\frac{\sum Yi}{n} = 1,00000$

b = $\frac{\sum XiYi}{\sum Xi^2} = (0,14857)$

Y Th '97 = a + bX = 0,6

Y Th '98 = a + bX = 0,4

kiraan 97 = Y% x Rata-rata Persediaan
 = 0,6 x 341.716.480,40
 = 189.411.053,07

kiraan 98 = Y% x Rata-rata Persediaan
 = 0,4 x 341.716.480,40
 = 138.642.577,29

LAMPIRAN 2.4
 PERHITUNGAN TREND BIAYA DIBAYAR DIMUKA TAHUN 1997-1998

Tahun	Biaya di bayar dimuka (Rp)
1992	6.382.580
1993	7.926.492
1994	91.676.704
1995	1.050.026.093
1996	105.666.600
Jumlah =	1.261.678.469

$$\text{Rata-rata} = \frac{1.261.678.469}{5} = 252.335.693,80$$

Perhitungan :

$$\begin{aligned}
 1992 &= \frac{6.382.580}{252.335.693,80} \times 100\% = 2,529\% \\
 1993 &= \frac{7.926.492}{252.335.693,80} \times 100\% = 3,141\% \\
 1994 &= \frac{91.676.704}{252.335.693,80} \times 100\% = 36,331\% \\
 1995 &= \frac{1.050.026.093}{252.335.693,80} \times 100\% = 416,123\% \\
 1996 &= \frac{105.666.600}{252.335.693,80} \times 100\% = 41,875\%
 \end{aligned}$$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,02529	-2	4	(0,05058)
1993	0,03141	-1	1	(0,03141)
1994	0,36331	0	0	-
1995	4,16123	1	1	4,16123
1996	0,41875	2	4	0,83750
Jumlah	4,99999	0	10	4,91674

$$a = \frac{\sum Yi}{n} = 1,00000$$

$$b = \frac{\sum XiYi}{\sum Xi^2} = 0,49167$$

$$Y_{Th '97} = a + bX = 2,5$$

$$Y_{Th '98} = a + bX = 3,0$$

$$\begin{aligned}
 \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Biaya di bayar dimuka} \\
 &= 2,5 \times 252.335.693,80 \\
 &= 624.535.888,87
 \end{aligned}$$

$$\begin{aligned}
 \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Biaya di bayar dimuka} \\
 &= 3,0 \times 252.335.693,80 \\
 &= 748.602.788,78
 \end{aligned}$$

LAMPIRAN 2.5
 PERHITUNGAN TREND HARGA PEROLEHAN TAHUN 1997-1998

Tahun	Harga Perolehan (Rp)
1992	9.160.259.710
1993	12.920.380.210
1994	14.374.372.455
1995	16.510.832.644
1996	30.315.197.924
Jumlah =	83.281.042.943

Rata-rata = $\frac{83.281.042.943}{5} = 16.656.208.588,60$

Perhitungan :

1992 = $\frac{9.160.259.710}{16.656.208.588,60} \times 100\% = 54,996\%$

1993 = $\frac{12.920.380.210}{16.656.208.588,60} \times 100\% = 77,571\%$

1994 = $\frac{14.374.372.455}{16.656.208.588,60} \times 100\% = 86,300\%$

1995 = $\frac{16.510.832.644}{16.656.208.588,60} \times 100\% = 99,127\%$

1996 = $\frac{30.315.197.924}{16.656.208.588,60} \times 100\% = 182,005\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,54996	-2	4	(1,09992)
1993	0,77571	-1	1	(0,77571)
1994	0,86300	0	0	-
1995	0,99127	1	1	0,99127
1996	1,82005	2	4	3,64010
Jumlah	4,99999	0	10	2,75574

$a = \frac{\sum Yi}{n} = 1,00000$

$b = \frac{\sum XiYi}{\sum Xi^2} = 0,27557$

Y Th '97 = $a + bX = 1,8$

Y Th '98 = $a + bX = 2,1$

Perkiraan 97 = Y% x Rata-rata Harga perolehan
 = $1,8 \times 16.656.208.588,60$
 = 30.426.229.352,97

Perkiraan 98 = Y% x Rata-rata Harga perolehan
 = $2,1 \times 16.656.208.588,60$
 = 35.016.247.378,56

LAMPIRAN 2.6
 PERHITUNGAN TREND HUTANG BANK TAHUN 1997-1998

Tahun	Hutang Bank (Rp)
1992	1.660.405.331
1993	1.471.459.608
1994	1.220.180.160
1995	1.055.102.351
1996	1.803.084.989
Jumlah =	7.210.232.439

Rata-rata = $\frac{7.210.232.439}{5} = 1.442.046.487,80$

Perhitungan :

1992 = $\frac{1.660.405.331}{1.442.046.487,80} \times 100\% = 115,142\%$

1993 = $\frac{1.471.459.608}{1.442.046.487,80} \times 100\% = 102,040\%$

1994 = $\frac{1.220.180.160}{1.442.046.487,80} \times 100\% = 84,614\%$

1995 = $\frac{1.055.102.351}{1.442.046.487,80} \times 100\% = 73,167\%$

1996 = $\frac{1.803.084.989}{1.442.046.487,80} \times 100\% = 125,037\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	1,15142	-2	4	(2,30284)
1993	1,02040	-1	1	(1,02040)
1994	0,84614	0	0	-
1995	0,73167	1	1	0,73167
1996	1,25037	2	4	2,50074
Jumlah	5,00000	0	10	(0,09083)

a = $\frac{\sum Yi}{n} = 1,00000$

b = $\frac{\sum XiYi}{\sum Xi^2} = (0,00908)$

Y Th '97 = a + bX = 0,97

Y Th '98 = a + bX = 0,96

Perkiraan 97 = Y% x Rata-rata Hutang Bank
 = 0,97 X 1.442.046.487,80
 = 1.402.752.163,05

Perkiraan 98 = Y% x Rata-rata Hutang Bank
 = 0,96 X 1.442.046.487,80
 = 1.389.654.054,81

LAMPIRAN 2.7

PERHITUNGAN TREND HUTANG DAGANG TAHUN 1997-1998

Tahun	Hutang Dagang (Rp)
1992	23.709.469
1993	283.542.052
1994	246.709.117
1995	280.288.670
1996	528.065.902
Jumlah =	1.362.315.210

$$\text{Rata-rata} = \frac{1.362.315.210}{5} = 272.463.042,00$$

Perhitungan :

1992 = $\frac{23.709.469}{272.463.042,00} \times 100\% = 8,702\%$

1993 = $\frac{283.542.052}{272.463.042,00} \times 100\% = 104,066\%$

1994 = $\frac{246.709.117}{272.463.042,00} \times 100\% = 90,548\%$

1995 = $\frac{280.288.670}{272.463.042,00} \times 100\% = 102,872\%$

1996 = $\frac{528.065.902}{272.463.042,00} \times 100\% = 193,812\%$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,08702	-2	4	(0,17404)
1993	1,04066	-1	1	(1,04066)
1994	0,90548	0	0	-
1995	1,02872	1	1	1,02872
1996	1,93812	2	4	3,87624
Jumlah	5,00000	0	10	3,69026

$$a = \frac{\sum Yi}{n} = 1,00000$$

$$b = \frac{\sum XiYi}{\sum Xi^2} = 0,36903$$

$$Y_{Th '97} = a + bX = 2,1$$

$$Y_{Th '98} = a + bX = 2,5$$

$$\begin{aligned} \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Hutang Dagang} \\ &= 2,1 \times 272.463.042,00 \\ &= 574.100.881,61 \end{aligned}$$

$$\begin{aligned} \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Hutang Dagang} \\ &= 2,5 \times 272.463.042,00 \\ &= 674.646.828,15 \end{aligned}$$

LAMPIRAN 2.8

PERHITUNGAN TREND HUTANG LAIN-LAIN TAHUN 1997-1998

Tahun	Hutang Lain-lain (Rp)
1992	109.405.686
1993	1.241.607.628
1994	2.211.306.460
1995	2.149.083.186
1996	8.672.530.957
Jumlah =	14.383.933.917

Rata-rata = $\frac{14.383.933.917}{5} = 2.876.786.783,40$

Perhitungan :

1992 = $\frac{109.405.686}{2.876.786.783,40} \times 100\% = 3,803\%$

1993 = $\frac{1.241.607.628}{2.876.786.783,40} \times 100\% = 43,160\%$

1994 = $\frac{2.211.306.460}{2.876.786.783,40} \times 100\% = 76,867\%$

1995 = $\frac{2.149.083.186}{2.876.786.783,40} \times 100\% = 74,704\%$

1996 = $\frac{8.672.530.957}{2.876.786.783,40} \times 100\% = 301,466\%$

Tahun	Ratio Pertumbuhan Yi	X_i	X_i^2	$X_i \cdot Y_i$
1992	0,03803	-2	4	(0,07606)
1993	0,43160	-1	1	(0,43160)
1994	0,76867	0	0	-
1995	0,74704	1	1	0,74704
1996	3,01466	2	4	6,02932
Jumlah	5,00000	0	10	6,26870

$a = \frac{\sum Y_i}{n} = 1,00000$

$b = \frac{\sum X_i Y_i}{\sum X_i^2} = 0,62687$

Y Th '97 = $a + bX = 2,9$

Y Th '98 = $a + bX = 3,5$

Perkiraan 97 = $Y\% \times \text{Rata-rata Hutang Lain-lain}$
 = $2,9 \times 2.876.786.783,40$
 = $8.286.900.776,13$

Perkiraan 98 = $Y\% \times \text{Rata-rata Hutang Lain-lain}$
 = $3,5 \times 2.876.786.783,40$
 = $10.090.272.107,04$

LAMPIRAN 2.9

PERHITUNGAN TREND HUTANG BANK JANGKA PANJANG TAHUN 1997-1998

Tahun	Hutang Bank (Rp)
1992	2.459.330.244
1993	2.687.893.917
1994	2.124.784.207
1995	3.304.525.535
1996	3.202.825.546
Jumlah =	13.779.359.449

$$\text{Rata-rata} = \frac{13.779.359.449}{5} = 2.755.871.889,80$$

Perhitungan :

1992 =	$\frac{2.459.330.244}{2.755.871.889,80}$	x 100%	=	89,240%
1993 =	$\frac{2.687.893.917}{2.755.871.889,80}$	x 100%	=	97,533%
1994 =	$\frac{2.124.784.207}{2.755.871.889,80}$	x 100%	=	77,100%
1995 =	$\frac{3.304.525.535}{2.755.871.889,80}$	x 100%	=	119,909%
1996 =	$\frac{3.202.825.546}{2.755.871.889,80}$	x 100%	=	116,218%

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,89240	-2	4	(1,78480)
1993	0,97533	-1	1	(0,97533)
1994	0,77100	0	0	-
1995	1,19909	1	1	1,19909
1996	1,16218	2	4	2,32436
Jumlah	5,00000	0	10	0,76332

$$a = \frac{\sum Yi}{n} = 1,00000$$

$$b = \frac{\sum XiYi}{\sum Xi^2} = 0,07633$$

$$Y_{Th '97} = a + bX = 1,2$$

$$Y_{Th '98} = a + bX = 1,3$$

$$\begin{aligned} \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Hutang Bank Jangka Panjang} \\ &= 1,2 \times 2.755.871.889,80 \\ &= 3.386.955.529,08 \end{aligned}$$

$$\begin{aligned} \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Hutang Bank Jangka Panjang} \\ &= 1,3 \times 2.755.871.889,80 \\ &= 3.597.316.742,17 \end{aligned}$$

LAMPIRAN 2.10

PERHITUNGAN TREND HUTANG PERSERO TAHUN 1997-1998

Tahun	Hutang Persero (Rp)
1992	68.963.419
1993	967.120.500
1994	455.869.305
1995	1.336.761.494
1996	4.384.835.182
Jumlah =	7.213.549.900

$$\text{Rata-rata} = \frac{7.213.549.900}{5} = 1.442.709.980,00$$

Perhitungan :

$$\begin{aligned}
 1992 &= \frac{68.963.419}{1.442.709.980,00} \times 100\% = 4,780\% \\
 1993 &= \frac{967.120.500}{1.442.709.980,00} \times 100\% = 67,035\% \\
 1994 &= \frac{455.869.305}{1.442.709.980,00} \times 100\% = 31,598\% \\
 1995 &= \frac{1.336.761.494}{1.442.709.980,00} \times 100\% = 92,656\% \\
 1996 &= \frac{4.384.835.182}{1.442.709.980,00} \times 100\% = 303,930\%
 \end{aligned}$$

Tahun	Ratio Pertumbuhan Yi	Xi	Xi ²	Xi.Yi
1992	0,04780	-2	4	(0,09560)
1993	0,67035	-1	1	(0,67035)
1994	0,31598	0	0	-
1995	0,92656	1	1	0,92656
1996	3,03930	2	4	6,07860
Jumlah	4,99999	0	10	6,23921

$$a = \frac{\sum Yi}{n} = 1,00000$$

$$b = \frac{\sum XiYi}{\sum Xi^2} = 0,62392$$

$$Y_{Th '97} = a + bX = 2,87$$

$$Y_{Th '98} = a + bX = 3,50$$

$$\begin{aligned}
 \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Hutang Persero} \\
 &= 2,87 \times 1.442.709.980 \\
 &= 4.143.118.254,87
 \end{aligned}$$

$$\begin{aligned}
 \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Hutang Persero} \\
 &= 3,50 \times 1.442.709.980 \\
 &= 5.043.255.308,31
 \end{aligned}$$

LAMPIRAN 2.11

PERHITUNGAN TREND MODAL SAHAM TAHUN 1997-1998

Tahun	Modal Saham (Rp)
1992	2.000.000.000
1993	2.000.000.000
1994	2.000.000.000
1995	5.000.000.000
1996	7.000.000.000
Jumlah =	18.000.000.000

$$\text{Rata-rata} = \frac{18.000.000.000}{5} = 3.600.000.000,00$$

Perhitungan :

$$1992 = \frac{2.000.000.000}{3.600.000.000,00} \times 100\% = 55,556\%$$

$$1993 = \frac{2.000.000.000}{3.600.000.000,00} \times 100\% = 55,556\%$$

$$1994 = \frac{2.000.000.000}{3.600.000.000,00} \times 100\% = 55,556\%$$

$$1995 = \frac{5.000.000.000}{3.600.000.000,00} \times 100\% = 138,889\%$$

$$1996 = \frac{7.000.000.000}{3.600.000.000,00} \times 100\% = 194,444\%$$

Tahun	Ratio Pertumbuhan Y_i	X_i	X_i^2	$X_i \cdot Y_i$
1992	0,55556	-2	4	(1,11112)
1993	0,55556	-1	1	(0,55556)
1994	0,55556	0	0	-
1995	1,38889	1	1	1,38889
1996	1,94444	2	4	3,88888
Jumlah	5,00001	0	10	3,61109

$$a = \frac{\sum Y_i}{n} = 1,00000$$

$$b = \frac{\sum X_i Y_i}{\sum X_i^2} = 0,36111$$

$$Y_{Th 97} = a + bX = 2,1$$

$$Y_{Th 98} = a + bX = 2,4$$

$$\begin{aligned} \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Modal Saham} \\ &= 2,1 \times 3.600.000.000 \\ &= 7.499.984.400,00 \end{aligned}$$

Catatan: Modal saham tahun 1997 diadakan pembulatan menjadi Rp 7.500.000.000,00

$$\begin{aligned} \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Modal Saham} \\ &= 2,4 \times 3.600.000.000 \\ &= 8.799.976.800,00 \end{aligned}$$

Catatan: Modal saham tahun 1998 diadakan pembulatan menjadi Rp 8.800.000.000,00

LAMPIRAN 2.12

PERHITUNGAN TREND AKUMULASI PENYUSUTAN TAHUN 1997-1998

Tahun	Akumulasi penyusutan (Rp)
1992	2.752.837.251
1993	3.592.727.703
1994	4.486.162.894
1995	4.760.041.450
1996	5.284.569.616
Jumlah =	20.876.338.914

$$\text{Rata-rata} = \frac{20.876.338.914}{5} = 4.175.267.782,80$$

Perhitungan :

$$\begin{aligned}
 1992 &= \frac{2.752.837.251}{4.175.267.782,80} \times 100\% = 65,932\% \\
 1993 &= \frac{3.592.727.703}{4.175.267.782,80} \times 100\% = 86,048\% \\
 1994 &= \frac{4.486.162.894}{4.175.267.782,80} \times 100\% = 107,446\% \\
 1995 &= \frac{4.760.041.450}{4.175.267.782,80} \times 100\% = 114,006\% \\
 1996 &= \frac{5.284.569.616}{4.175.267.782,80} \times 100\% = 126,568\%
 \end{aligned}$$

Tahun	Ratio Pertumbuhan Yi	X_i	X_i^2	$X_i \cdot Y_i$
1992	0,65932	-2	4	(1,31864)
1993	0,86048	-1	1	(0,86048)
1994	1,07446	0	0	-
1995	1,14006	1	1	1,14006
1996	1,26568	2	4	2,53136
Jumlah	5,00000	0	10	1,49230

$$a = \frac{\sum E Y_i}{n} = 1,00000$$

$$b = \frac{\sum E X_i Y_i}{\sum E X_i^2} = 0,14923$$

$$Y \text{ Th '97} = a + bX = 1,4$$

$$Y \text{ Th '98} = a + bX = 1,6$$

$$\begin{aligned}
 \text{Perkiraan 97} &= Y\% \times \text{Rata-rata Akumulasi penyusutan} \\
 &= 1,4 \times 4.175.267.782,80 \\
 &= 6.044.493.416,48
 \end{aligned}$$

Catatan ; akumulasi penyusutan 1997 digunakan sebagai penyeimbang neraca menjadi Rp 5.736.731.315

$$\begin{aligned}
 \text{Perkiraan 98} &= Y\% \times \text{Rata-rata Akumulasi penyusutan} \\
 &= 1,6 \times 4.175.267.782,80 \\
 &= 6.667.568.627,71
 \end{aligned}$$

Catatan ; akumulasi penyusutan 1998 digunakan sebagai penyeimbang neraca menjadi Rp 5.909.698.213

LAMPIRAN III :

- 3.1 PERHITUNGAN TREND PERTUMBUHAN PENDAPATAN TAHUN 1992 - 1998.
- 3.2 PERHITUNGAN TREND PERTUMBUHAN BEBAN LANGSUNG TAHUN 1992 - 1998.
- 3.3 PERHITUNGAN TREND PERTUMBUHAN LABA KOTOR TAHUN 1992 - 1998.
- 3.4 PERHITUNGAN TREND PERTUMBUHAN BEBAN OPERASI TAHUN 1992 - 1998.
- 3.5 PERHITUNGAN TREND PERTUMBUHAN LABA OPERASI TAHUN 1992 - 1998.
- 3.6 PERHITUNGAN TREND PERTUMBUHAN BEBAN BUNGA - BANK TAHUN 1992 - 1998.
- 3.7 PERHITUNGAN TREND PERTUMBUHAN BEBAN LAIN-LAIN TAHUN 1992 - 1998.
- 3.8 PERHITUNGAN TREND PERTUMBUHAN BEBAN BUNGA - LAIN-LAIN BERSIH TAHUN 1992 - 1998.
- 3.9 PERHITUNGAN TREND PERTUMBUHAN LABA BERSIH SEBELUM PAJAK TAHUN 1992 - 1998.
- 3.10 PERHITUNGAN TREND PERTUMBUHAN PAJAK TAHUN 1992 - 1998.
- 3.11 PERHITUNGAN TREND PERTUMBUHAN LABA BERSIH SETELAH PAJAK TAHUN 1992 - 1998.

LAMPIRAN 3.1
 PERHITUNGAN TREND PERTUMBUHAN PENDAPATAN

Tahun	Pendapatan (Rp)	Pertumbuhan	
		(Rp)	%
1992	4.700.496.400		
1993	6.519.074.280	1.818.577.880	38,69
1994	6.907.116.649	388.042.369	5,95
1995	8.967.385.137	2.060.268.488	29,83
1996	11.719.247.200	2.751.862.063	30,69
1997*	12.700.380.851	981.133.651	8,37
1998*	14.346.953.157	1.646.572.306	12,96
Jumlah =	65.860.653.675	9.646.456.757	

Sumber: data sekunder yang diolah

$$1992/1993 \quad \frac{6.519.074.280 - 4.700.496.400}{4.700.496.400} \times 100\% = 38,69\%$$

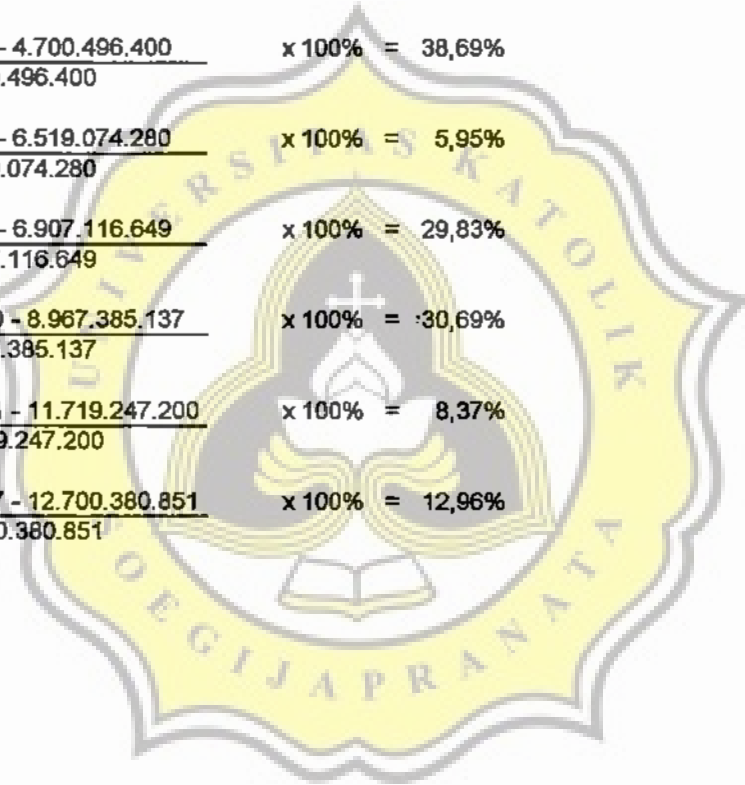
$$1993/1994 \quad \frac{6.907.116.649 - 6.519.074.280}{6.519.074.280} \times 100\% = 5,95\%$$

$$1994/1995 \quad \frac{8.967.385.137 - 6.907.116.649}{6.907.116.649} \times 100\% = 29,83\%$$

$$1995/1996 \quad \frac{11.719.247.200 - 8.967.385.137}{8.967.385.137} \times 100\% = 30,69\%$$

$$1996/1997 \quad \frac{12.700.380.851 - 11.719.247.200}{11.719.247.200} \times 100\% = 8,37\%$$

$$1997/1998 \quad \frac{14.346.953.157 - 12.700.380.851}{12.700.380.851} \times 100\% = 12,96\%$$



LAMPIRAN 3.2

PERHITUNGAN TREND PERTUMBUHAN BEBAN LANGSUNG

Tahun	Beban Langsung (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.639.669.642		
1993	3.897.902.344	1.258.232.702	47,67
1994	4.221.420.858	323.518.514	8,30
1995	5.920.010.218	1.698.589.360	40,24
1996	7.808.297.112	1.888.286.894	31,90
1997*	8.605.273.155	796.976.043	10,21
1998*	9.841.210.862	1.235.937.707	14,36
Jumlah =	42.933.784.191	7.201.541.220	

Sumber : data sekunder yang diolah

$$\begin{aligned}
 &1992/1993 \quad \frac{3.897.902.344 - 2.639.669.642}{2.639.669.642} \times 100\% = 47,67\% \\
 &1993/1994 \quad \frac{4.221.420.858 - 3.897.902.344}{3.897.902.344} \times 100\% = 8,30\% \\
 &1994/1995 \quad \frac{5.920.010.218 - 4.221.420.858}{4.221.420.858} \times 100\% = 40,24\% \\
 &1995/1996 \quad \frac{7.808.297.112 - 5.920.010.218}{5.920.010.218} \times 100\% = 31,90\% \\
 &1996/1997 \quad \frac{8.605.273.155 - 7.808.297.112}{7.808.297.112} \times 100\% = 10,21\% \\
 &1997/1998 \quad \frac{9.841.210.862 - 8.605.273.155}{8.605.273.155} \times 100\% = 14,36\%
 \end{aligned}$$

LAMPIRAN 3.3

PERHITUNGAN TREND PERTUMBUHAN LABA KOTOR

Tahun	Laba Kotor (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.060.826.758		
1993	2.621.171.936	560.345.178	27,19
1994	2.685.695.791	64.523.855	2,46
1995	3.047.374.919	361.679.128	13,47
1996	3.900.950.088	853.575.169	28,01
1997*	4.095.107.696	194.157.608	4,98
1998*	4.505.742.296	410.634.600	10,03
Jumlah =	22.916.869.484	2.444.915.538	

Sumber : data sekunder yang diolah

$$1992/1993 \frac{2.621.171.936 - 2.060.826.758}{2.060.826.758} \times 100\% = 27,19\%$$

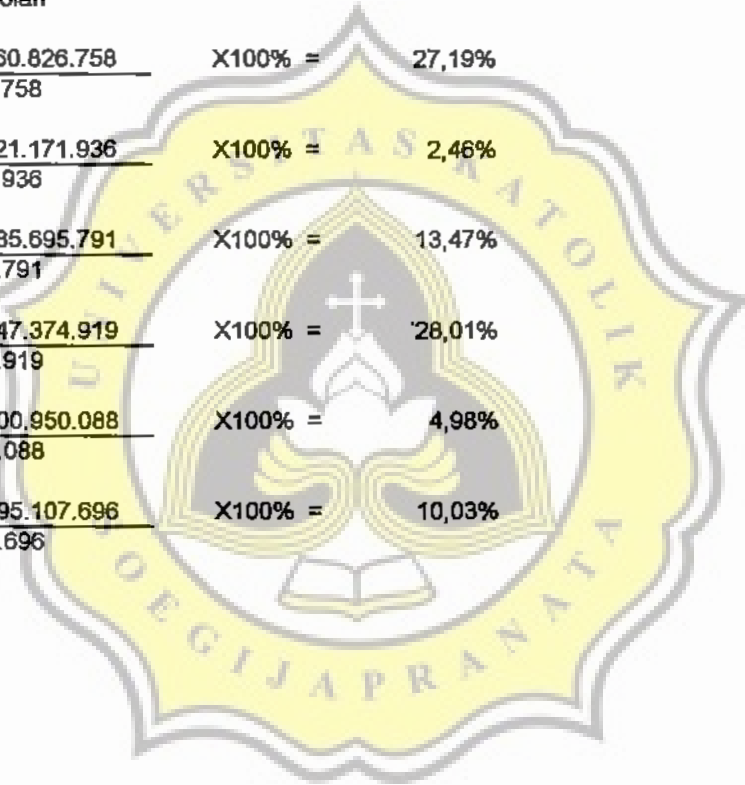
$$1993/1994 \frac{2.685.695.791 - 2.621.171.936}{2.621.171.936} \times 100\% = 2,46\%$$

$$1994/1995 \frac{3.047.374.919 - 2.685.695.791}{2.685.695.791} \times 100\% = 13,47\%$$

$$1995/1996 \frac{3.900.950.088 - 3.047.374.919}{3.047.374.919} \times 100\% = 28,01\%$$

$$1996/1997 \frac{4.095.107.696 - 3.900.950.088}{3.900.950.088} \times 100\% = 4,98\%$$

$$1997/1998 \frac{4.505.742.296 - 4.095.107.696}{4.095.107.696} \times 100\% = 10,03\%$$

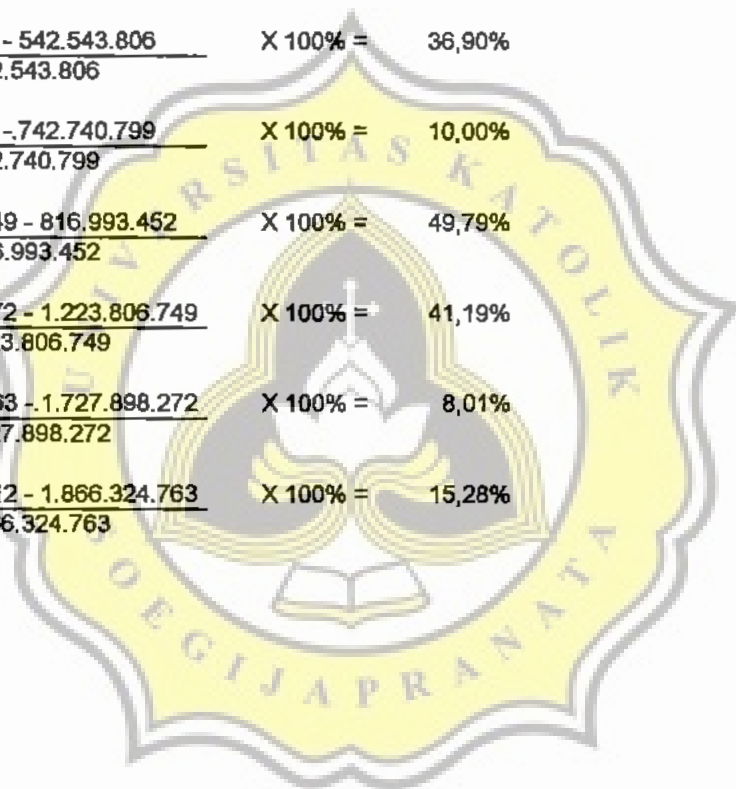


LAMPIRAN 3.4
 PERHITUNGAN TREND PERTUMBUHAN BEBAN OPERASI

Tahun	Beban Operasi (Rp)	Pertumbuhan	
		(Rp)	%
1992	542.543.806		
1993	742.740.799	200.196.993	36,90
1994	816.993.452	74.252.653	10,00
1995	1.223.806.749	406.813.297	49,79
1996	1.727.898.272	504.091.523	41,19
1997*	1.866.324.763	138.426.491	8,01
1998*	2.151.500.812	285.176.049	15,28
Jumlah =	9.071.808.653	1.608.957.006	

Sumber : data sekunder yang diolah

1992/1993	$\frac{742.740.799 - 542.543.806}{542.543.806}$	X 100% =	36,90%
1993/1994	$\frac{816.993.452 - 742.740.799}{742.740.799}$	X 100% =	10,00%
1994/1995	$\frac{1.223.806.749 - 816.993.452}{816.993.452}$	X 100% =	49,79%
1995/1996	$\frac{1.727.898.272 - 1.223.806.749}{1.223.806.749}$	X 100% =	41,19%
1996/1997	$\frac{1.866.324.763 - 1.727.898.272}{1.727.898.272}$	X 100% =	8,01%
1997/1998	$\frac{2.151.500.812 - 1.866.324.763}{1.866.324.763}$	X 100% =	15,28%



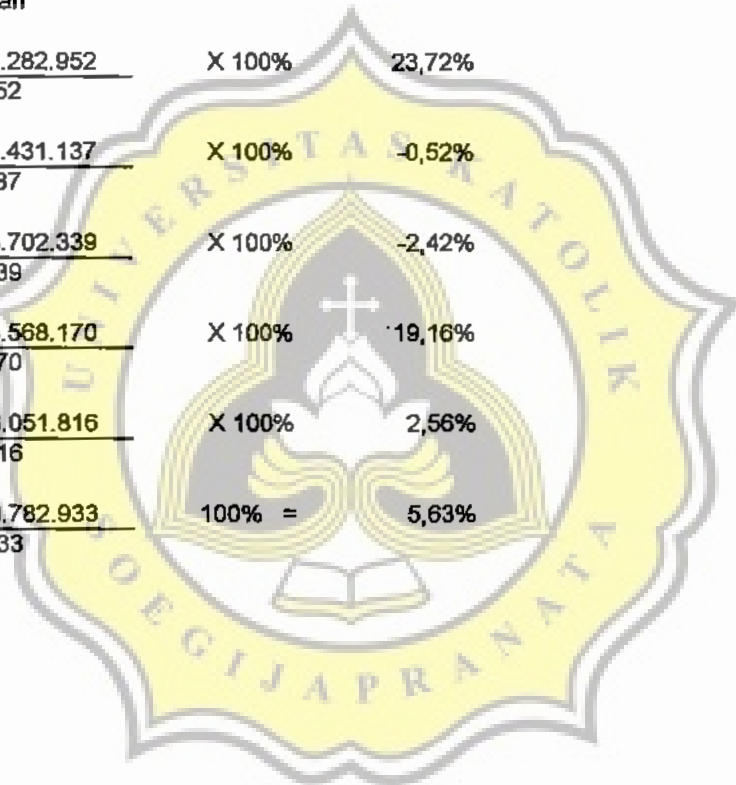
LAMPIRAN 3.5

PERHITUNGAN TREND PERTUMBUHAN LABA OPERASI

Tahun	Laba Operasi (Rp)	Pertumbuhan	
		(Rp)	%
1992	1.518.282.952		
1993	1.878.431.137	360.148.185	23,72
1994	1.868.702.339	(9.728.798)	(0,52)
1995	1.823.568.170	(45.134.169)	(2,42)
1996	2.173.051.816	349.483.646	19,16
1997*	2.228.782.933	55.731.117	2,56
1998*	2.354.241.483	125.458.550	5,63
Jumlah =	13.845.060.830	835.958.531	

Sumber : data sekunder yang diolah

1992/1993	$\frac{1.878.431.137 - 1.518.282.952}{1.518.282.952}$	X 100%	23,72%
1993/1994	$\frac{1.868.702.339 - 1.878.431.137}{1.878.431.137}$	X 100%	-0,52%
1994/1995	$\frac{1.823.568.170 - 1.868.702.339}{1.868.702.339}$	X 100%	-2,42%
1995/1996	$\frac{2.173.051.816 - 1.823.568.170}{1.823.568.170}$	X 100%	19,16%
1996/1997	$\frac{2.228.782.933 - 2.173.051.816}{2.173.051.816}$	X 100%	2,56%
1997/1998	$\frac{2.351.241.483 - 2.228.782.933}{2.228.782.933}$	100% =	5,63%

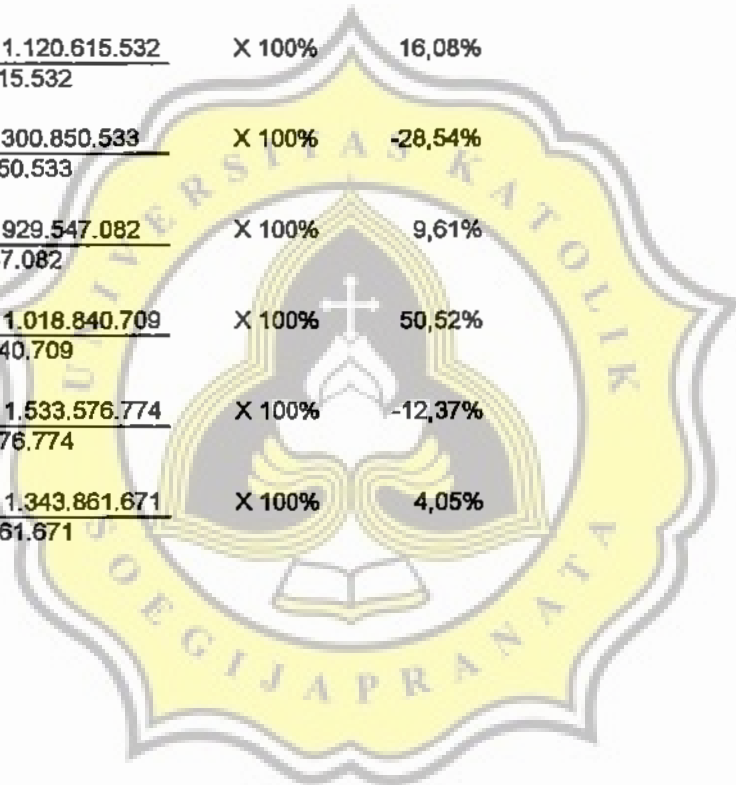


LAMPIRAN 3.6
 PERHITUNGAN TREND PERTUMBUHAN BIAYA BUNGA DAN BANK

Tahun	Biaya Bunga & Bank (Rp)	Pertumbuhan	
		(Rp)	%
1992	1.120.615.532		
1993	1.300.850.533	180.235.001	16,08
1994	929.547.082	(371.303.451)	(28,54)
1995	1.018.840.709	89.293.627	9,61
1996	1.533.576.774	514.736.065	50,52
1997*	1.343.861.671	(189.715.103)	(12,37)
1998*	1.398.253.520	54.391.848	4,05
Jumlah =	8.645.545.821	277.637.988	

Sumber : data sekunder yang diolah

1992/1993	$\frac{1.300.850.533 - 1.120.615.532}{1.120.615.532}$	X 100%	16,08%
1993/1994	$\frac{929.547.082 - 1.300.850.533}{1.300.850.533}$	X 100%	-28,54%
1994/1995	$\frac{1.018.840.709 - 929.547.082}{929.547.082}$	X 100%	9,61%
1995/1996	$\frac{1.533.576.774 - 1.018.840.709}{1.018.840.709}$	X 100%	50,52%
1996/1997	$\frac{1.343.861.671 - 1.533.576.774}{1.533.576.774}$	X 100%	-12,37%
1997/1998	$\frac{1.398.253.520 - 1.343.861.671}{1.343.861.671}$	X 100%	4,05%



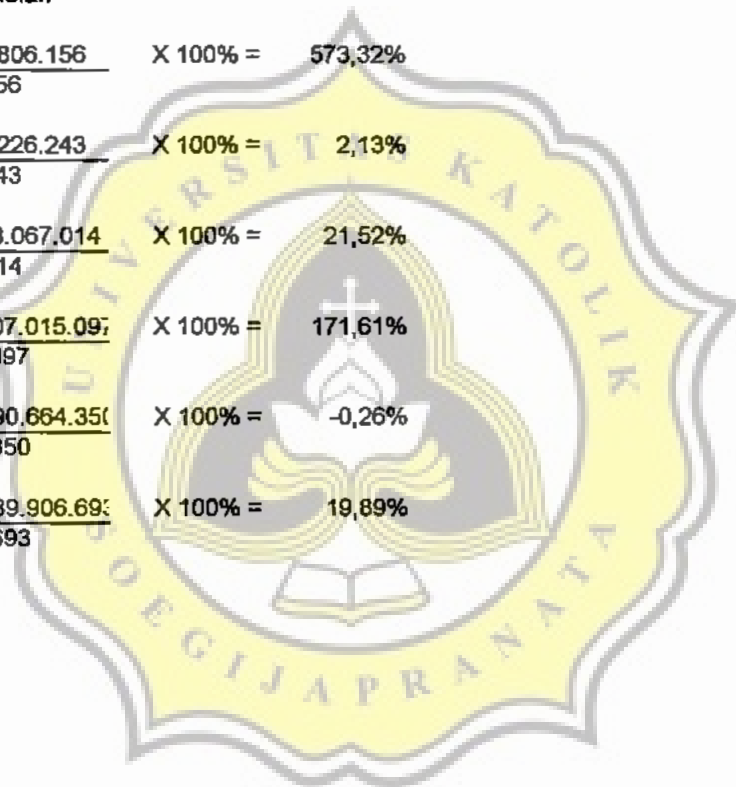
LAMPIRAN 3.7

PERHITUNGAN TREND PERTUMBUHAN BEBAN LAIN-LAIN

Tahun	Beban Lain-lain (Rp)	Pertumbuhan	
		(Rp)	%
1992	12.806.156		
1993	86.226.243	73.420.087	573,32
1994	88.067.014	1.840.771	2,13
1995	107.015.097	18.948.083	21,52
1996	290.664.350	183.649.253	171,61
1997*	289.906.693	(757.657)	(0,26)
1998*	347.557.000	57.650.307	19,89
Jumlah =	1.222.242.553	334.750.844	

Sumber : data sekunder yang diolah

1992/1993	$\frac{86.226.243 - 12.806.156}{12.806.156}$	X 100% =	573,32%
1993/1994	$\frac{88.067.014 - 86.226.243}{86.226.243}$	X 100% =	2,13%
1994/1995	$\frac{107.015.097 - 88.067.014}{88.067.014}$	X 100% =	21,52%
1995/1996	$\frac{290.664.350 - 107.015.097}{107.015.097}$	X 100% =	171,61%
1996/1997	$\frac{289.906.693 - 290.664.350}{290.664.350}$	X 100% =	-0,26%
1997/1998	$\frac{347.557.000 - 289.906.693}{289.906.693}$	X 100% =	19,89%



LAMPIRAN 3.8

PERHITUNGAN TREND PERTUMBUHAN BEBAN BUNGA DAN LAIN-LAIN BERSIH

Tahun	Beban Bunga & Lain-lain bersih (Rp)	Pertumbuhan	
		(Rp)	%
1992	1.133.421.688		
1993	1.387.076.776	253.655.088	22,38
1994	1.017.614.096	(369.462.680)	(26,64)
1995	1.125.855.806	108.241.710	10,64
1996	1.824.241.124	698.385.318	62,03
1997*	1.633.768.364	(190.472.760)	(10,44)
1998*	1.745.810.520	112.042.156	6,86
Jumlah =	9.867.788.374	612.388.832	

Sumber : data sekunder yang diolah.

$$1992/1993 \frac{1.387.076.776 - 1.133.421.688}{1.133.421.688} \times 100\% = 22,38\%$$

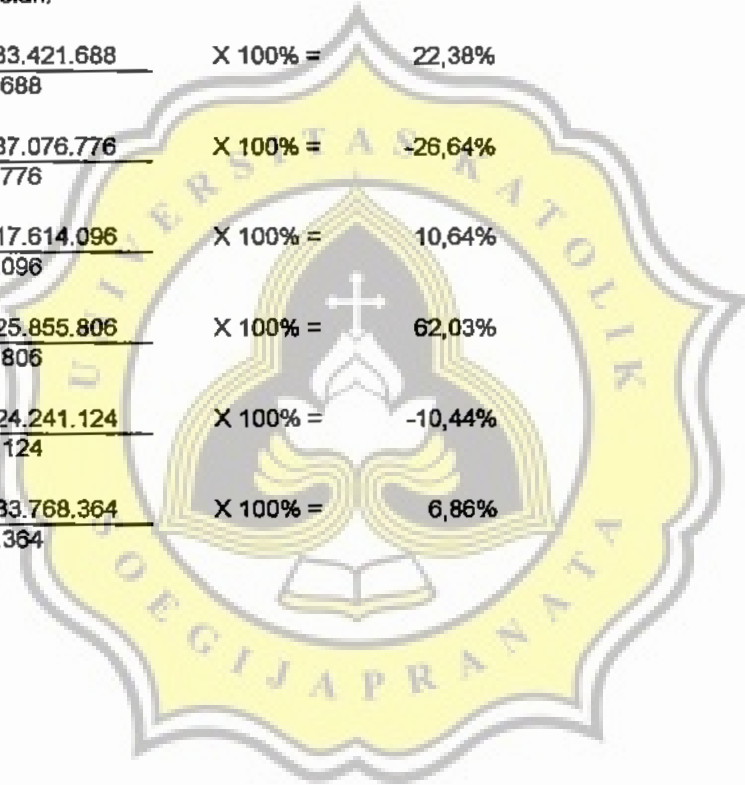
$$1993/1994 \frac{1.017.614.096 - 1.387.076.776}{1.387.076.776} \times 100\% = -26,64\%$$

$$1994/1995 \frac{1.125.855.806 - 1.017.614.096}{1.017.614.096} \times 100\% = 10,64\%$$

$$1995/1996 \frac{1.824.241.124 - 1.125.855.806}{1.125.855.806} \times 100\% = 62,03\%$$

$$1996/1997 \frac{1.633.768.364 - 1.824.241.124}{1.824.241.124} \times 100\% = -10,44\%$$

$$1997/1998 \frac{1.745.810.520 - 1.633.768.364}{1.633.768.364} \times 100\% = 6,86\%$$



LAMPIRAN 3.9

PERHITUNGAN TREND PERTUMBUHAN LABA BERSIH SEBELUM PAJAK

Tahun	Laba Bersih (Rp)	Pertumbuhan	
		(Rp)	%
1992	384.861.264		
1993	491.354.361	106.493.097	27,67
1994	851.088.243	359.733.882	73,21
1995	697.712.364	(153.375.879)	(18,02)
1996	348.810.692	(348.901.672)	(50,01)
1997*	595.014.569	246.203.877	70,58
1998*	608.430.964	13.416.395	2,25
Jumlah =	3.977.272.457	223.569.700	

Sumber : data sekunder yang diolah.

$$1992/1993 \frac{491.354.361 - 384.861.264}{384.861.264} \times 100\% = 27,67\%$$

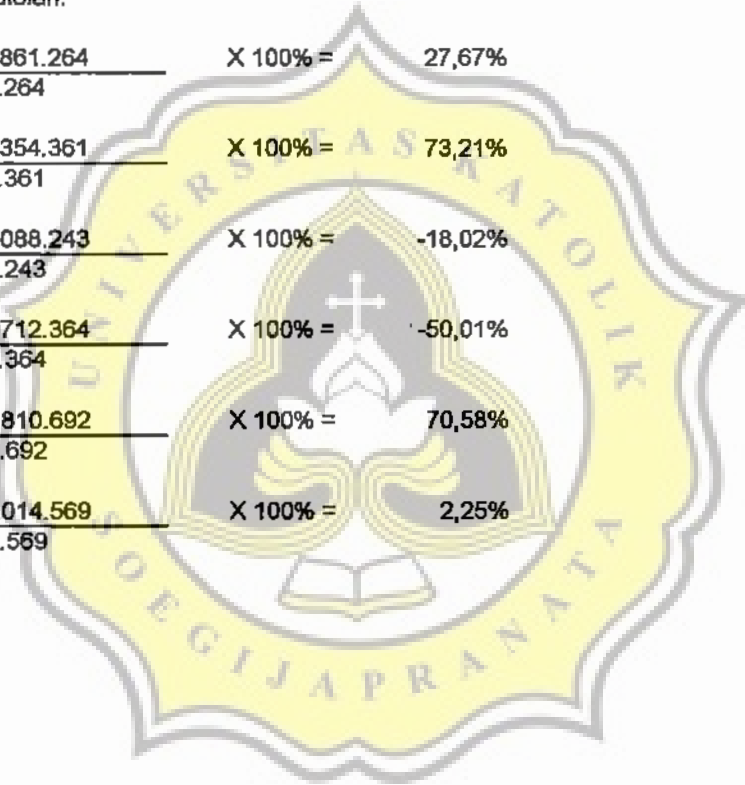
$$1993/1994 \frac{851.088.243 - 491.354.361}{491.354.361} \times 100\% = 73,21\%$$

$$1994/1995 \frac{697.712.364 - 851.088.243}{851.088.243} \times 100\% = -18,02\%$$

$$1995/1996 \frac{348.810.692 - 697.712.364}{697.712.364} \times 100\% = -50,01\%$$

$$1996/1997 \frac{595.014.569 - 348.810.692}{348.810.692} \times 100\% = 70,58\%$$

$$1997/1998 \frac{608.430.964 - 595.014.569}{595.014.569} \times 100\% = 2,25\%$$



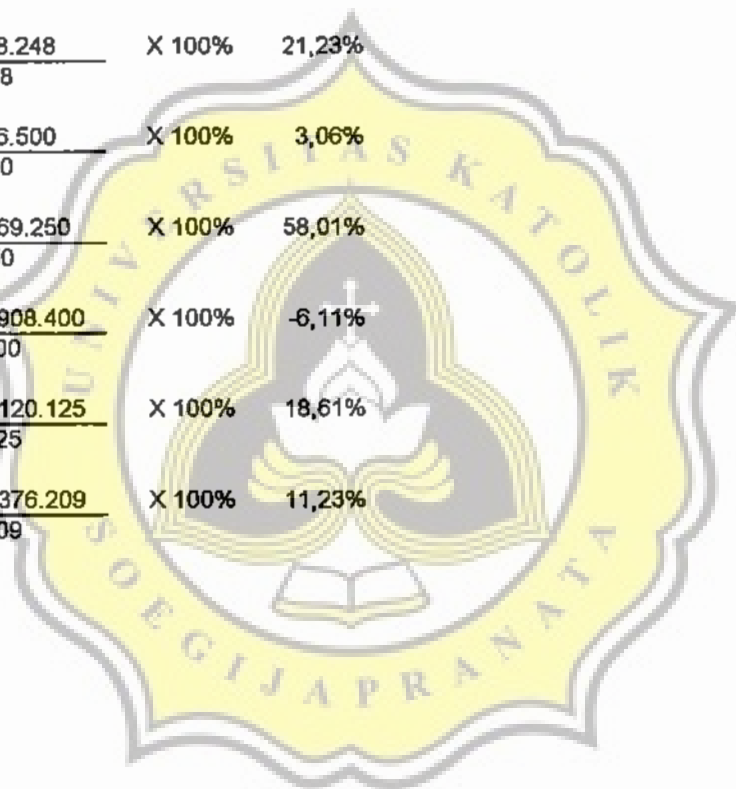
LAMPIRAN 3.10

PERHITUNGAN TREND PERTUMBUHAN PAJAK PENGHASILAN

Tahun	Pajak Penghasilan (Rp)	Pertumbuhan	
		(Rp)	%
1992	6.538.248		
1993	7.926.500	1.388.252	21,23
1994	8.169.250	242.750	3,06
1995	12.908.400	4.739.150	58,01
1996	12.120.125	(788.275)	(6,11)
1997*	14.376.209	2.256.084	18,61
1998*	15.990.776	1.614.568	11,23
Jumlah =	78.029.508	9.452.528	

Sumber : data sekunder yang diolah.

1992/1993	$\frac{7.926.500 - 6.538.248}{6.538.248}$	X 100%	21,23%
1993/1994	$\frac{8.169.250 - 7.926.500}{7.926.500}$	X 100%	3,06%
1994/1995	$\frac{12.908.400 - 8.169.250}{8.169.250}$	X 100%	58,01%
1995/1996	$\frac{12.120.125 - 12.908.400}{12.908.400}$	X 100%	-6,11%
1996/1997	$\frac{14.376.209 - 12.120.125}{12.120.125}$	X 100%	18,61%
1997/1998	$\frac{15.990.776 - 14.376.209}{14.376.209}$	X 100%	11,23%



LAMPIRAN 3.11

PERHITUNGAN TREND PERTUMBUHAN LABA BERSIH SETELAH PAJAK

Tahun	Laba Bersih Setelah Pajak (Rp)	Pertumbuhan	
		(Rp)	%
1992	378.323.016		
1993	483.427.861	105.104.845	27,78
1994	842.918.993	359.491.132	74,36
1995	684.803.964	(158.115.029)	(18,76)
1996	336.690.567	(348.113.397)	(50,83)
1997*	580.638.360	243.947.793	72,45
1998*	592.440.187	11.801.827	2,03
Jumlah =	3.899.242.948	214.117.171	

Sumber : data sekunder yang diolah.

$$1992/1993 \frac{483.427.861 - 378.323.016}{378.323.016} \times 100\% = 27,78\%$$

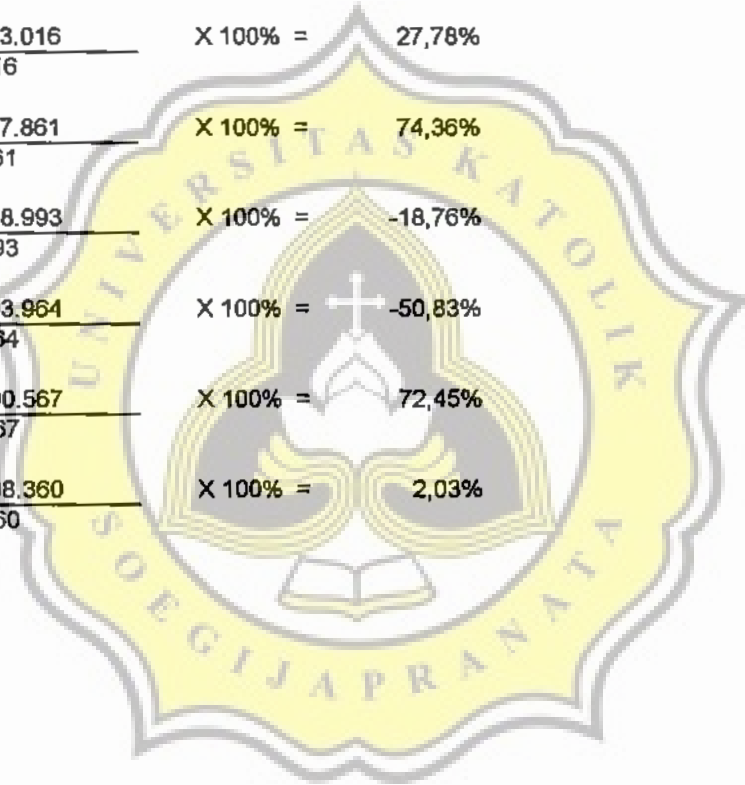
$$1993/1994 \frac{842.918.993 - 483.427.861}{483.427.861} \times 100\% = 74,36\%$$

$$1994/1995 \frac{684.803.964 - 842.918.993}{842.918.993} \times 100\% = -18,76\%$$

$$1995/1996 \frac{336.690.567 - 684.803.964}{684.803.964} \times 100\% = -50,83\%$$

$$1996/1997 \frac{580.638.360 - 336.690.567}{336.690.567} \times 100\% = 72,45\%$$

$$1997/1998 \frac{592.440.187 - 580.638.360}{580.638.360} \times 100\% = 2,03\%$$



LAMPIRAN IV :

- 4.1 PERHITUNGAN TREND PERTUMBUHAN KAS - BANK TAHUN 1992 - 1998.
- 4.2 PERHITUNGAN TREND PERTUMBUHAN PIUTANG USAHA - KARYAWAN TAHUN 1992 - 1998.
- 4.3 PERHITUNGAN TREND PERTUMBUHAN PERSEDIAAN TAHUN 1992 - 1998.
- 4.4 PERHITUNGAN TREND PERTUMBUHAN BIAYA DIBAYAR DIMUKA TAHUN 1992 - 1998.
- 4.5 PERHITUNGAN TREND PERTUMBUHAN AKTIVA LANCAR TAHUN 1992 - 1998.
- 4.6 PERHITUNGAN TREND PERTUMBUHAN HARGA PEROLEHAN TAHUN 1992 - 1998.
- 4.7 PERHITUNGAN TREND PERTUMBUHAN AKUMULASI PENYUSUTAN TAHUN 1992 - 1998.
- 4.8 PERHITUNGAN TREND PERTUMBUHAN AKTIVA TETAP - LAIN-LAIN BERSIH TAHUN 1992 - 1998.
- 4.9 PERHITUNGAN TREND PERTUMBUHAN HUTANG BANK TAHUN 1992 - 1998.
- 4.10 PERHITUNGAN TREND PERTUMBUHAN HUTANG DAGANG TAHUN 1992 - 1998.
- 4.11 PERHITUNGAN TREND PERTUMBUHAN HUTANG LAIN-LAIN TAHUN 1992 - 1998.

- 4.12 PERHITUNGAN TREND PERTUMBUHAN KEWAJIBAN LANCAR TAHUN 1992 - 1998.
- 4.13 PERHITUNGAN TREND PERTUMBUHAN HUTANG BANK JANGKA PANJANG TAHUN 1992 - 1998.
- 4.14 PERHITUNGAN TREND PERTUMBUHAN HUTANG PERSERO TAHUN 1992 - 1998.
- 4.15 PERHITUNGAN TREND PERTUMBUHAN HUTANG JANGKA PANJANG TAHUN 1992 - 1998.
- 4.16 PERHITUNGAN TREND PERTUMBUHAN MODAL SAHAM TAHUN 1992 - 1998.
- 4.17 PERHITUNGAN TREND PERTUMBUHAN LABA DITAHAN TAHUN 1992 - 1998.
- 4.18 PERHITUNGAN TREND PERTUMBUHAN MODAL TAHUN 1992 - 1998.



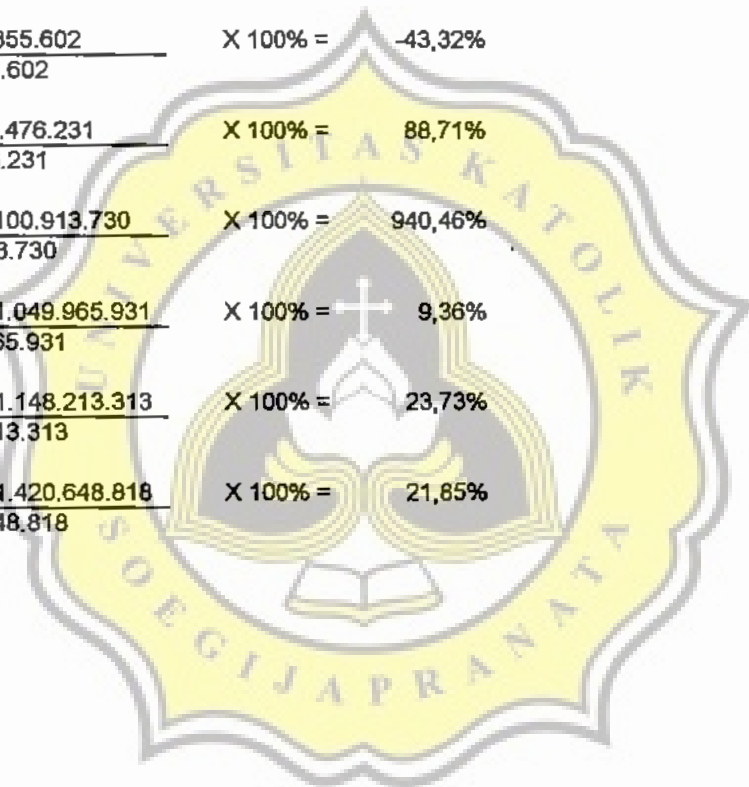
LAMPIRAN 4.1

PERHITUNGAN TREND PERTUMBUHAN KAS DAN BANK

Tahun	Kas dan bank (Rp)	Pertumbuhan	
		(Rp)	%
1992	94.355.602		
1993	53.476.231	(40.879.371)	(43,32)
1994	100.913.730	47.437.499	88,71
1995	1.049.965.931	949.052.201	940,46
1996	1.148.213.313	98.247.382	9,36
1997*	1.420.648.818	272.435.505	23,73
1998*	1.731.070.103	310.421.285	21,85
Jumlah =	3.867.573.625	1.326.293.216	

Sumber : data sekunder yang diolah.

1992/1993	$\frac{53.476.231 - 94.355.602}{94.355.602}$	X 100% =	-43,32%
1993/1994	$\frac{100.913.730 - 53.476.231}{53.476.231}$	X 100% =	88,71%
1994/1995	$\frac{1.049.965.931 - 100.913.730}{100.913.730}$	X 100% =	940,46%
1995/1996	$\frac{1.148.213.313 - 1.049.965.931}{1.049.965.931}$	X 100% =	9,36%
1996/1997	$\frac{1.420.648.818 - 1.148.213.313}{1.148.213.313}$	X 100% =	23,73%
1997/1998	$\frac{1.731.070.103 - 1.420.648.818}{1.420.648.818}$	X 100% =	21,85%

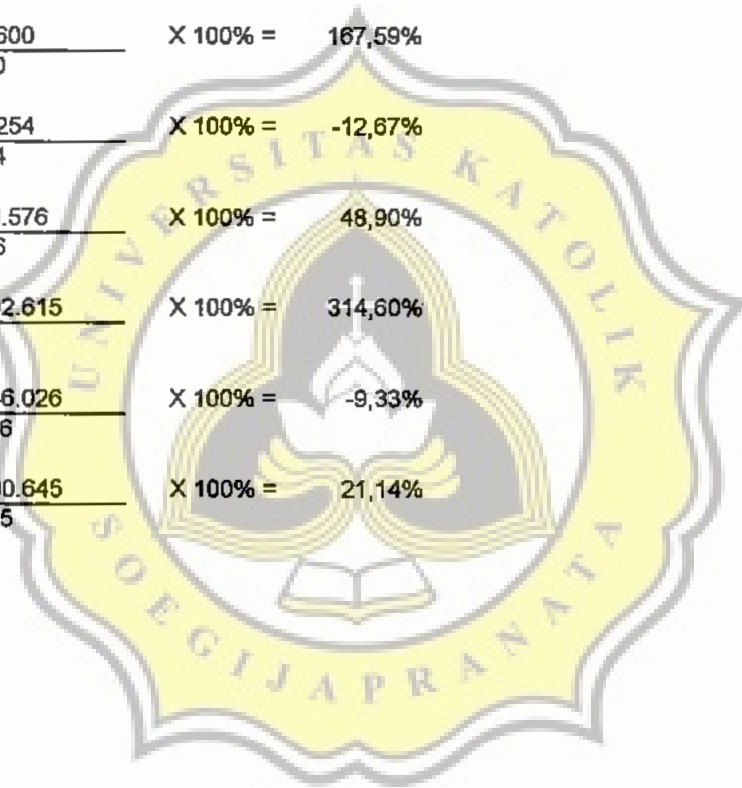


EMPIRAN 4.2

PERHITUNGAN TREND PERTUMBUHAN PIUTANG USAHA DAN KARYAWAN

Tahun	Piutang Usaha & Karyawan (Rp)	Pertumbuhan	
		(Rp)	%
1992	33.622.600		
1993	89.971.254	56.348.654	167,59
1994	78.570.576	(11.400.678)	(12,67)
1995	116.992.615	38.422.039	48,90
1996	485.046.026	368.053.411	314,60
1997*	439.800.645	(45.245.381)	(9,33)
1998*	532.787.430	92.986.784	21,14
Jumlah =	1.776.791.146	499.164.830	

92/1993	$\frac{89.971.254 - 33.622.600}{33.622.600}$	X 100% =	167,59%
93/1994	$\frac{78.570.576 - 89.971.254}{89.971.254}$	X 100% =	-12,67%
94/1995	$\frac{116.992.615 - 78.570.576}{78.570.576}$	X 100% =	48,90%
95/1996	$\frac{485.046.026 - 116.992.615}{116.993}$	X 100% =	314,60%
96/1997	$\frac{439.800.645 - 485.046.026}{485.046.026}$	X 100% =	-9,33%
97/1998	$\frac{532.787.430 - 439.800.645}{439.800.645}$	X 100% =	21,14%



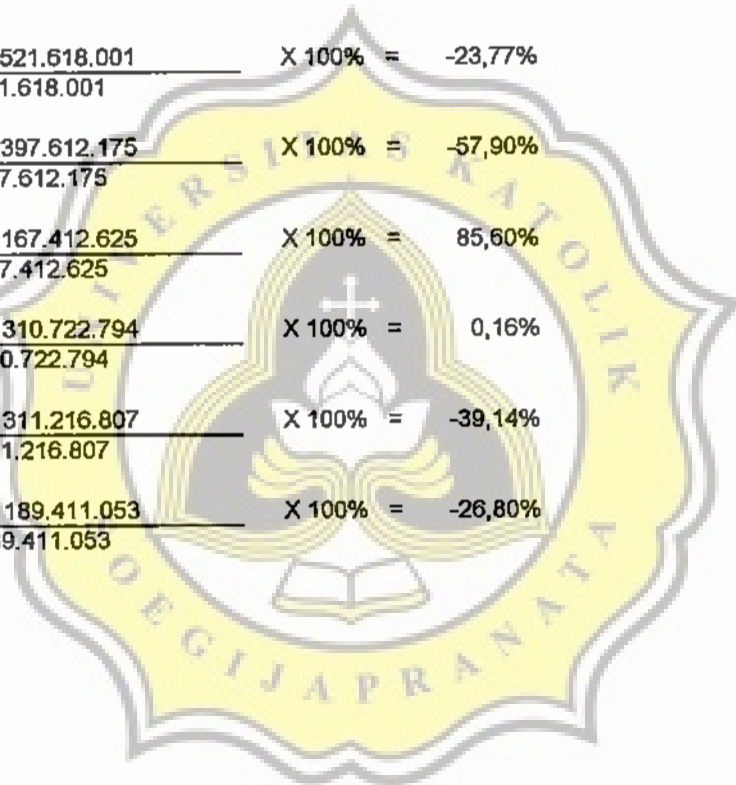
AMPIRAN 4.3

ERHITUNGAN TREND PERTUMBUHAN PERSEDIAAN

Tahun	Persediaan (Rp)	Pertumbuhan	
		(Rp)	%
1992	521.618.001		
1993	397.612.175	(124.005.826)	(23,77)
1994	167.412.625	(230.199.550)	(57,90)
1995	310.722.794	143.310.169	85,60
1996	311.216.807	494.013	0,16
1997*	189.411.053	(121.805.754)	(39,14)
1998*	138.642.577	(50.768.476)	(26,80)
Jumlah =	2.036.636.032	(382.975.424)	

Sumber : data sekunder yang diolah.

1992/1993	$\frac{397.612.175 - 521.618.001}{521.618.001}$	X 100% =	-23,77%
1993/1994	$\frac{167.412.625 - 397.612.175}{397.612.175}$	X 100% =	-57,90%
1994/1995	$\frac{310.722.794 - 167.412.625}{167.412.625}$	X 100% =	85,60%
1995/1996	$\frac{311.216.807 - 310.722.794}{310.722.794}$	X 100% =	0,16%
1996/1997	$\frac{189.411.053 - 311.216.807}{311.216.807}$	X 100% =	-39,14%
1997/1998	$\frac{138.642.577 - 189.411.053}{189.411.053}$	X 100% =	-26,80%



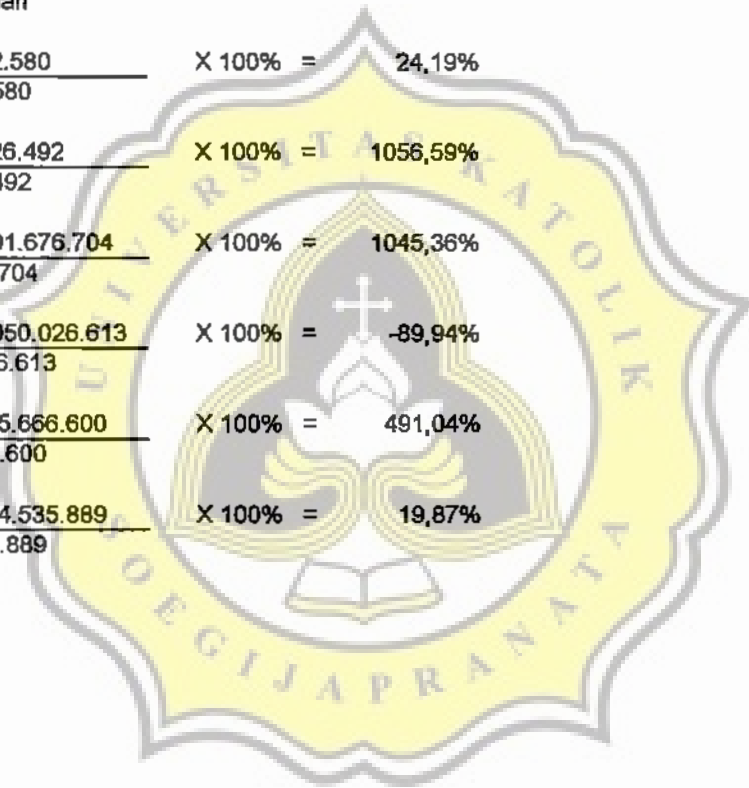
LAMPIRAN 4.4

PERHITUNGAN TREND PERTUMBUHAN BIAYA DIBAYAR DIMUKA

Tahun	Biaya Dibayar Di muka (Rp)	Pertumbuhan	
		(Rp)	%
1992	6.382.580		
1993	7.926.492	1.543.912	24,19
1994	91.676.704	83.750.212	1.056,59
1995	1.050.026.613	958.349.909	1.045,36
1996	105.666.600	(944.360.013)	(89,94)
1997*	624.535.889	518.869.289	491,04
1998*	748.602.789	124.066.900	19,87
Jumlah =	2.634.817.667	742.220.209	

Sumber : data sekunder yang diolah

1992/1993	$\frac{7.926.580 - 6.382.580}{6.382.580}$	X 100% =	24,19%
1993/1994	$\frac{91.676.704 - 7.926.492}{7.926.492}$	X 100% =	1056,59%
1994/1995	$\frac{1.050.026.613 - 91.676.704}{90.676.704}$	X 100% =	1045,36%
1995/1996	$\frac{105.666.600 - 1.050.026.613}{1.050.026.613}$	X 100% =	-89,94%
1996/1997	$\frac{624.535.889 - 105.666.600}{105.666.600}$	X 100% =	491,04%
1997/1998	$\frac{748.602.789 - 624.535.889}{624.535.889}$	X 100% =	19,87%



LAMPIRAN 4.5

PERHITUNGAN TREND PERTUMBUHAN AKTIVA LANCAR

Tahun	Aktiva Lancar (Rp)	Pertumbuhan	
		(Rp)	%
1992	655.978.783		
1993	548.986.152	(106.992.631)	(16,31)
1994	438.573.635	(110.412.517)	(20,11)
1995	2.527.707.953	2.089.134.318	476,35
1996	2.050.142.746	(477.565.207)	(18,89)
1997*	2.674.396.405	624.253.659	30,45
1998*	3.151.102.899	476.706.494	17,82
Jumlah =	12.046.888.573	2.495.124.116	

Sumber : data sekunder yang diolah.

$$1992/1993 \frac{548.986.152 - 655.978.783}{655.978.783} \times 100\% = -16,31\%$$

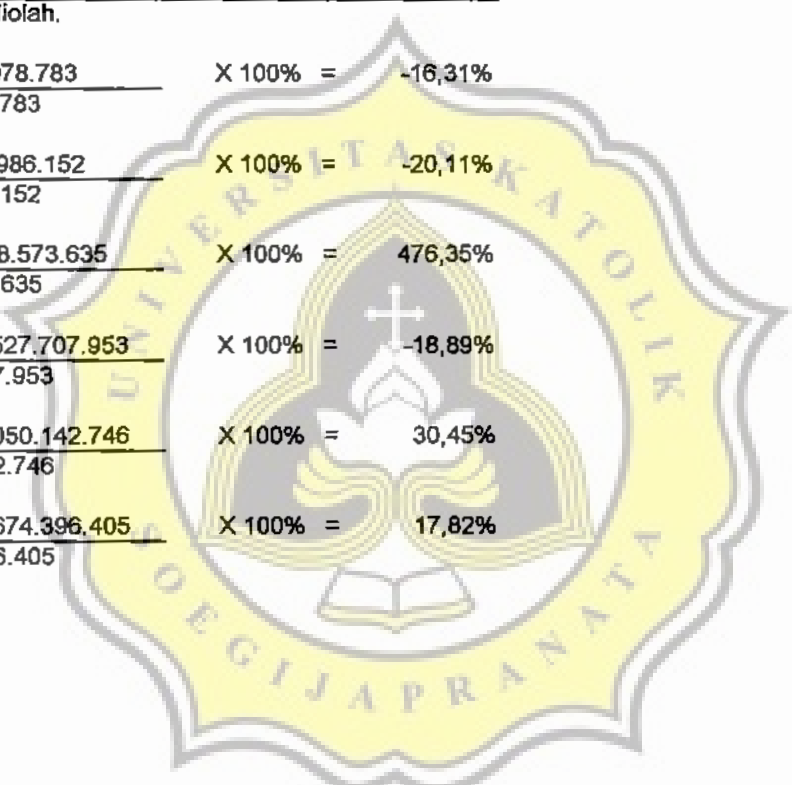
$$1993/1994 \frac{438.573.635 - 548.986.152}{548.986.152} \times 100\% = -20,11\%$$

$$1994/1995 \frac{2.527.707.953 - 438.573.635}{438.573.635} \times 100\% = 476,35\%$$

$$1995/1996 \frac{2.050.142.746 - 2.527.707.953}{2.527.707.953} \times 100\% = -18,89\%$$

$$1996/1997 \frac{2.674.396.405 - 2.050.142.746}{2.050.142.746} \times 100\% = 30,45\%$$

$$1997/1998 \frac{3.151.102.899 - 2.674.396.405}{2.674.396.405} \times 100\% = 17,82\%$$

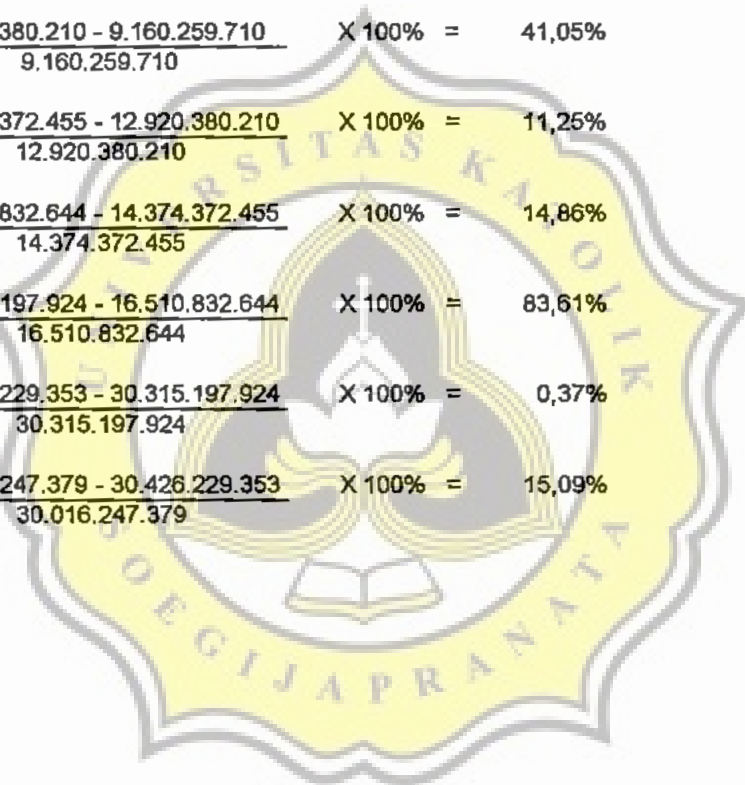


LAMPIRAN 4.6
 PERHITUNGAN TREND PERTUMBUHAN HARGA PEROLEHAN

Tahun	Harga Perolehan (Rp)	Pertumbuhan	
		(Rp)	%
1992	9.160.259.710		
1993	12.920.380.210	3.760.120.500	41,05
1994	14.374.372.455	1.453.992.245	11,25
1995	16.510.832.644	2.136.460.189	14,86
1996	30.315.197.924	13.804.365.280	83,61
1997*	30.426.229.353	111.031.429	0,37
1998*	35.016.247.379	4.590.018.026	15,09
Jumlah =	148.723.519.675	25.855.987.669	

Sumber : data sekunder yang diolah

1992/1993	$\frac{12.920.380.210 - 9.160.259.710}{9.160.259.710}$	X 100% =	41,05%
1993/1994	$\frac{14.374.372.455 - 12.920.380.210}{12.920.380.210}$	X 100% =	11,25%
1994/1995	$\frac{16.510.832.644 - 14.374.372.455}{14.374.372.455}$	X 100% =	14,86%
1995/1996	$\frac{30.315.197.924 - 16.510.832.644}{16.510.832.644}$	X 100% =	83,61%
1996/1997	$\frac{30.426.229.353 - 30.315.197.924}{30.315.197.924}$	X 100% =	0,37%
1997/1998	$\frac{34.016.247.379 - 30.426.229.353}{30.016.247.379}$	X 100% =	15,09%



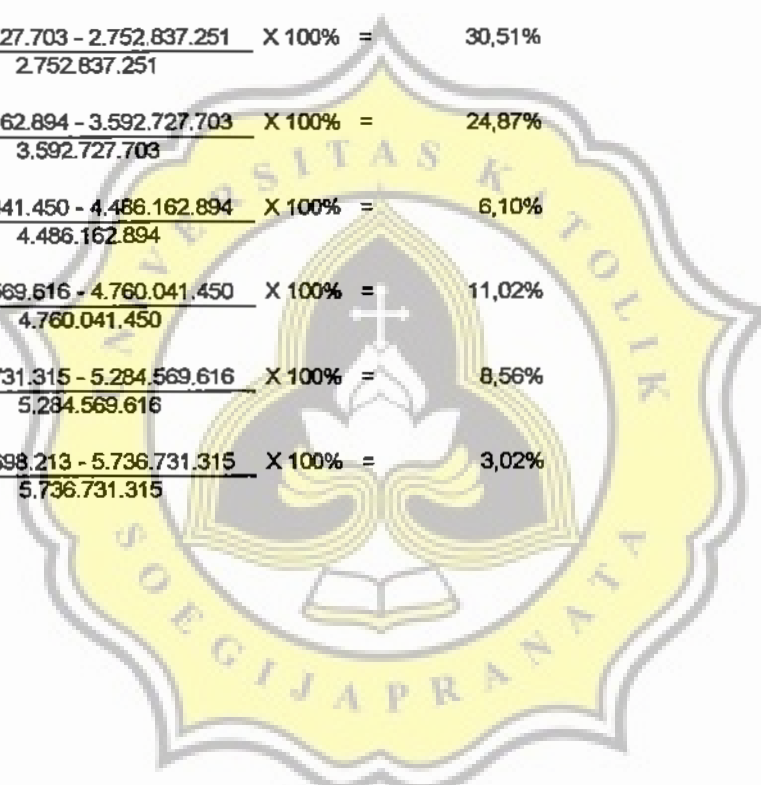
LAMPIRAN 4.7

PERHITUNGAN TREND PERTUMBUHAN AKUMULASI PENYUSUTAN

Tahun	Akumulasi Penyusutan (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.752.837.251		
1993	3.592.727.703	839.890.452	30,51
1994	4.486.162.894	893.435.191	24,87
1995	4.760.041.450	273.878.556	6,10
1996	5.284.569.616	524.528.166	11,02
1997*	5.736.731.315	452.161.699	8,56
1998*	5.909.698.213	172.966.898	3,02
Jumlah =	32.522.768.442	3.156.860.962	

Sumber : data sekunder yang diolah

1992/1993	$\frac{3.592.727.703 - 2.752.837.251}{2.752.837.251} \times 100\% =$	30,51%
1993/1994	$\frac{4.486.162.894 - 3.592.727.703}{3.592.727.703} \times 100\% =$	24,87%
1994/1995	$\frac{4.760.041.450 - 4.486.162.894}{4.486.162.894} \times 100\% =$	6,10%
1995/1996	$\frac{5.284.569.616 - 4.760.041.450}{4.760.041.450} \times 100\% =$	11,02%
1996/1997	$\frac{5.736.731.315 - 5.284.569.616}{5.284.569.616} \times 100\% =$	8,56%
1997/1998	$\frac{5.909.698.213 - 5.736.731.315}{5.736.731.315} \times 100\% =$	3,02%



LAMPIRAN 4.8

PERHITUNGAN TREND PERTUMBUHAN AKTIVA TETAP

Tahun	Aktiva Tetap (Rp)	Pertumbuhan	
		(Rp)	%
1992	6.407.422.459		
1993	9.327.652.507	2.920.230.048	45,58
1994	9.888.209.561	560.557.054	6,01
1995	11.750.791.194	1.862.581.633	18,84
1996	25.030.628.308	13.279.837.114	113,01
1997	24.689.498.038	(341.130.270)	(1,36)
1998	29.106.549.166	4.417.051.128	17,89
Jumlah =	116.200.751.233	22.699.126.707	

$$1992/1993 \frac{9.327.652.507 - 6.407.422.459}{6.407.422.459} \times 100\% = 46\%$$

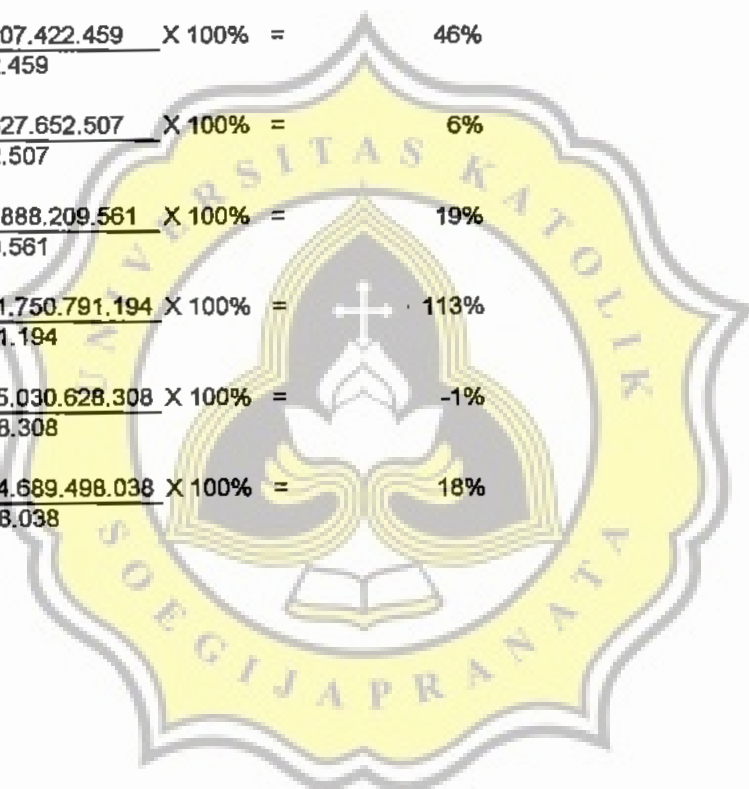
$$1993/1994 \frac{9.888.209.561 - 9.327.652.507}{9.327.652.507} \times 100\% = 6\%$$

$$1994/1995 \frac{11.750.791.194 - 9.888.209.561}{9.888.209.561} \times 100\% = 19\%$$

$$1995/1996 \frac{25.030.628.308 - 11.750.791.194}{11.750.791.194} \times 100\% = 113\%$$

$$1996/1997 \frac{24.689.498.038 - 25.030.628.308}{25.030.628.308} \times 100\% = -1\%$$

$$1997/1998 \frac{29.106.549.166 - 24.689.498.038}{24.689.498.038} \times 100\% = 18\%$$



LAMPIRAN 4.9

PERHITUNGAN TREND PERTUMBUHAN HUTANG BANK

Tahun	Hutang Bank (Rp)	Pertumbuhan	
		(Rp)	%
1992	1.660.405.331		
1993	1.471.459.608	(188.945.723)	(11,38)
1994	1.220.180.160	(251.279.448)	(17,08)
1995	1.055.102.351	(165.077.809)	(13,53)
1996	1.803.084.989	747.982.638	70,89
1997*	1.402.752.163	(400.332.826)	(22,20)
1998*	1.389.654.055	(13.098.108)	(0,93)
Jumlah =	10.002.638.657	(270.751.276)	

Sumber : data sekunder yang diolah

1992/1993	$\frac{1.471.459.608 - 1.660.405.331}{1.660.405.331}$	X 100% =	-11,38%
1993/1994	$\frac{1.220.180.160 - 1.471.459.608}{1.471.459.608}$	X 100% =	-17,08%
1994/1995	$\frac{1.055.102.351 - 1.220.180.160}{1.220.180.160}$	X 100% =	-13,53%
1995/1996	$\frac{1.803.084.989 - 1.055.102.351}{1.055.102.351}$	X 100% =	70,89%
1996/1997	$\frac{1.402.752.163 - 1.803.084.989}{1.803.084.989}$	X 100% =	-22,20%
1997/1998	$\frac{1.389.654.055 - 1.402.752.163}{1.402.752.163}$	X 100% =	-0,93%

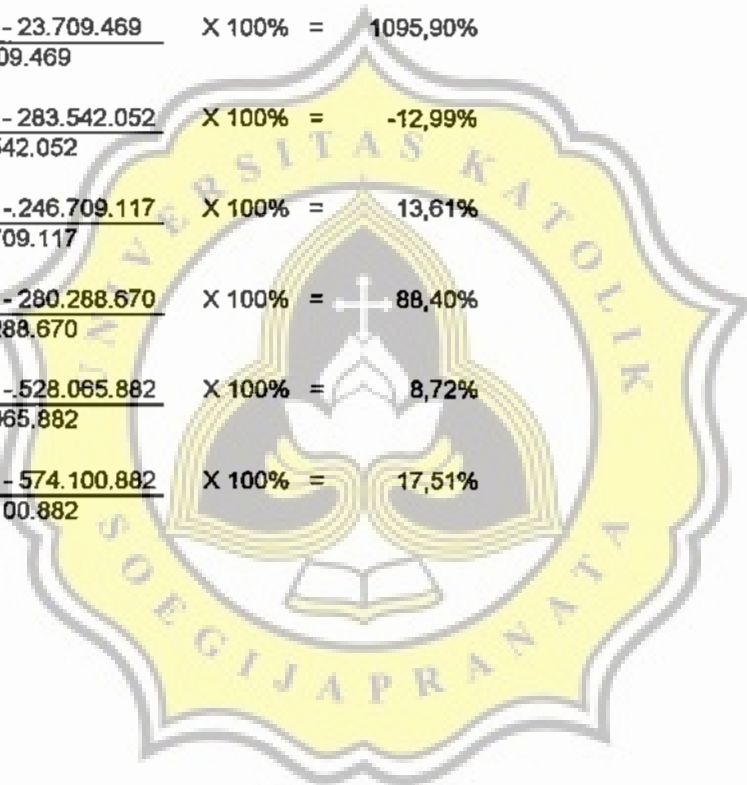
LAMPIRAN 4.10

PERHITUNGAN TREND PERTUMBUHAN HUTANG DAGANG 1997-1998

Tahun	Hutang Dagang (Rp)	Pertumbuhan	
		(Rp)	%
1992	23.709.469		
1993	283.542.052	259.832.583	1.095,90
1994	246.709.117	(36.832.935)	(12,99)
1995	280.288.670	33.579.553	13,61
1996	528.065.902	247.777.232	88,40
1997*	574.100.882	46.034.980	8,72
1998*	674.646.828	100.545.947	17,51
Jumlah =	2.611.062.920	650.937.359	

Sumber : data sekunder yang diolah

1992/1993	$\frac{283.542.052 - 23.709.469}{23.709.469}$	X 100% =	1095,90%
1993/1994	$\frac{246.709.117 - 283.542.052}{283.542.052}$	X 100% =	-12,99%
1994/1995	$\frac{280.288.670 - 246.709.117}{246.709.117}$	X 100% =	13,61%
1995/1996	$\frac{528.065.902 - 280.288.670}{280.288.670}$	X 100% =	88,40%
1996/1997	$\frac{574.100.882 - 528.065.882}{528.065.882}$	X 100% =	8,72%
1997/1998	$\frac{674.646.828 - 574.100.882}{574.100.882}$	X 100% =	17,51%

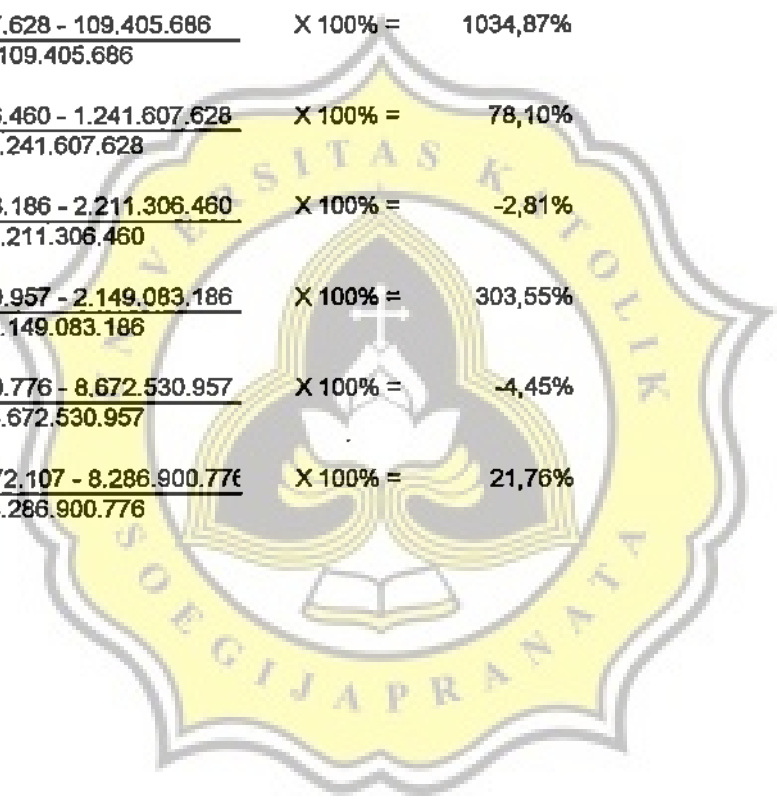


LAMPIRAN 4.11
 PERHITUNGAN TREND PERTUMBUHAN HUTANG LAIN-LAIN

Tahun	Hutang Lain-lain (Rp)	Pertumbuhan	
		(Rp)	%
1992	109.405.686		
1993	1.241.607.628	1.132.201.942	1.034,87
1994	2.211.306.460	969.698.832	78,10
1995	2.149.083.186	(62.223.274)	(2,81)
1996	8.672.530.957	6.523.447.771	303,55
1997*	8.286.900.776	(385.630.181)	(4,45)
1998*	10.090.272.107	1.803.371.331	21,76
Jumlah =	32.761.106.800	9.980.866.421	

Sumber : data sekunder yang diolah

1992/1993	$\frac{1.241.607.628 - 109.405.686}{109.405.686}$	X 100% =	1034,87%
1993/1994	$\frac{2.211.306.460 - 1.241.607.628}{1.241.607.628}$	X 100% =	78,10%
1994/1995	$\frac{2.149.083.186 - 2.211.306.460}{2.211.306.460}$	X 100% =	-2,81%
1995/1996	$\frac{8.672.530.957 - 2.149.083.186}{2.149.083.186}$	X 100% =	303,55%
1996/1997	$\frac{8.286.900.776 - 8.672.530.957}{8.672.530.957}$	X 100% =	-4,45%
1997/1998	$\frac{10.090.272.107 - 8.286.900.776}{8.286.900.776}$	X 100% =	21,76%



LAMPIRAN 4.12

PERHITUNGAN TREND PERTUMBUHAN KEWAJIBAN LANCAR

Tahun	Jumlah Kewajiban Lancar (Rp)	Pertumbuhan	
		(Rp)	%
1992	1.793.520.486		
1993	2.996.609.288	1.203.088.802	67,08
1994	3.678.195.737	681.586.449	22,75
1995	3.484.474.207	(193.721.530)	(5,27)
1996	11.003.681.848	7.519.207.641	215,79
1997*	10.263.753.821	(739.928.027)	(6,72)
1998*	12.154.572.990	1.890.819.169	18,42
Jumlah =	45.374.808.377	10.361.052.504	

Sumber : data sekunder yang diolah

$$1992/1993 \frac{2.996.609.288 - 1.793.520.486}{1.793.520.486} \times 100\% = 67,08\%$$

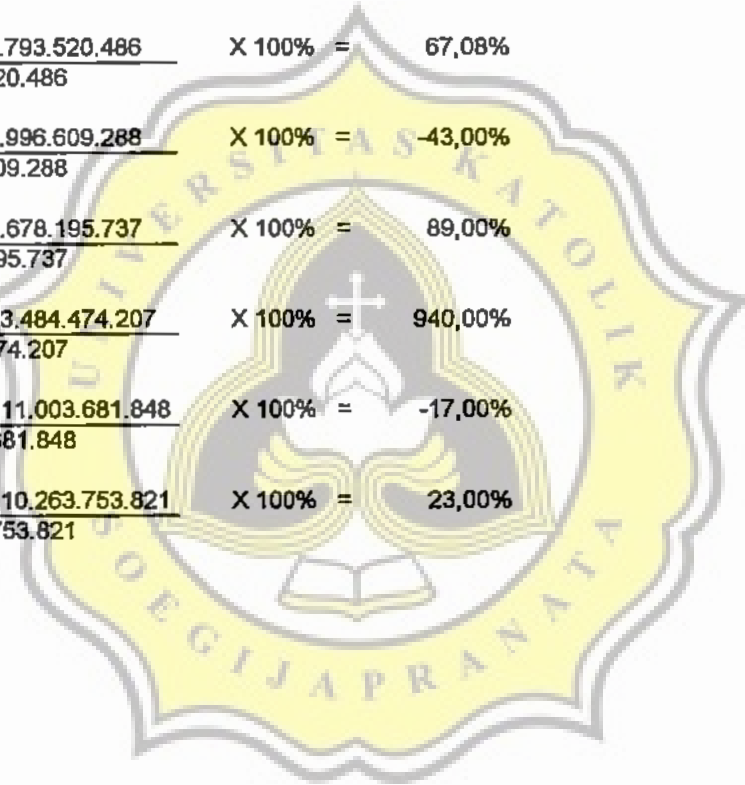
$$1993/1994 \frac{3.678.195.737 - 2.996.609.288}{2.996.609.288} \times 100\% = -43,00\%$$

$$1994/1995 \frac{3.484.474.207 - 3.678.195.737}{3.678.195.737} \times 100\% = 89,00\%$$

$$1995/1996 \frac{11.003.681.848 - 3.484.474.207}{3.484.474.207} \times 100\% = 940,00\%$$

$$1996/1997 \frac{10.263.753.821 - 11.003.681.848}{11.003.681.848} \times 100\% = -17,00\%$$

$$1997/1998 \frac{12.154.572.990 - 10.263.753.821}{10.263.753.821} \times 100\% = 23,00\%$$



LAMPIRAN 4.13

PERHITUNGAN TREND PERTUMBUHAN HUTANG BANK JANGKA PANJANG

Tahun	Hutang Bank (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.459.330.244		
1993	2.687.893.917	228.563.673	9,29
1994	2.124.784.207	(563.109.710)	(20,95)
1995	3.304.525.535	1.179.741.328	55,52
1996	3.202.825.546	(101.699.989)	(3,08)
1997*	3.386.955.529	184.129.983	5,75
1998*	3.597.316.742	210.361.213	6,21
Jumlah =	20.763.631.720	1.137.986.498	

Sumber : data sekunder yang diolah

$$1992/1993 \quad \frac{2.687.893.917 - 2.459.330}{2.459.330.244} \times 100\% = 9,29\%$$

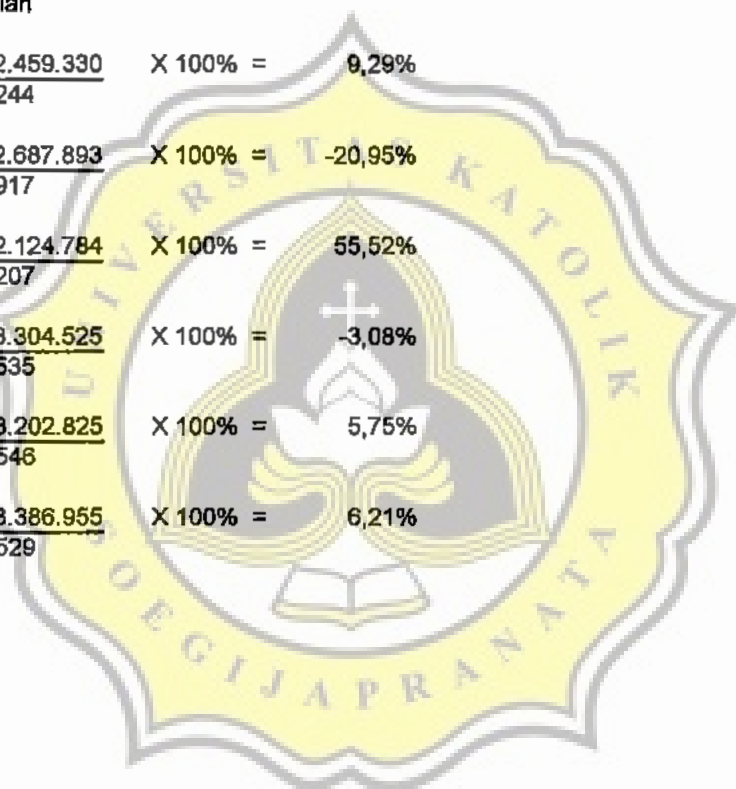
$$1993/1994 \quad \frac{2.124.784.207 - 2.687.893}{2.689.893.917} \times 100\% = -20,95\%$$

$$1994/1995 \quad \frac{3.304.525.535 - 2.124.784}{2.124.784.207} \times 100\% = 55,52\%$$

$$1995/1996 \quad \frac{3.202.825.546 - 3.304.525}{3.304.525.535} \times 100\% = -3,08\%$$

$$1996/1997 \quad \frac{3.386.955.529 - 3.202.825}{3.202.825.546} \times 100\% = 5,75\%$$

$$1997/1998 \quad \frac{3.597.316.742 - 3.386.955}{3.386.955.529} \times 100\% = 6,21\%$$



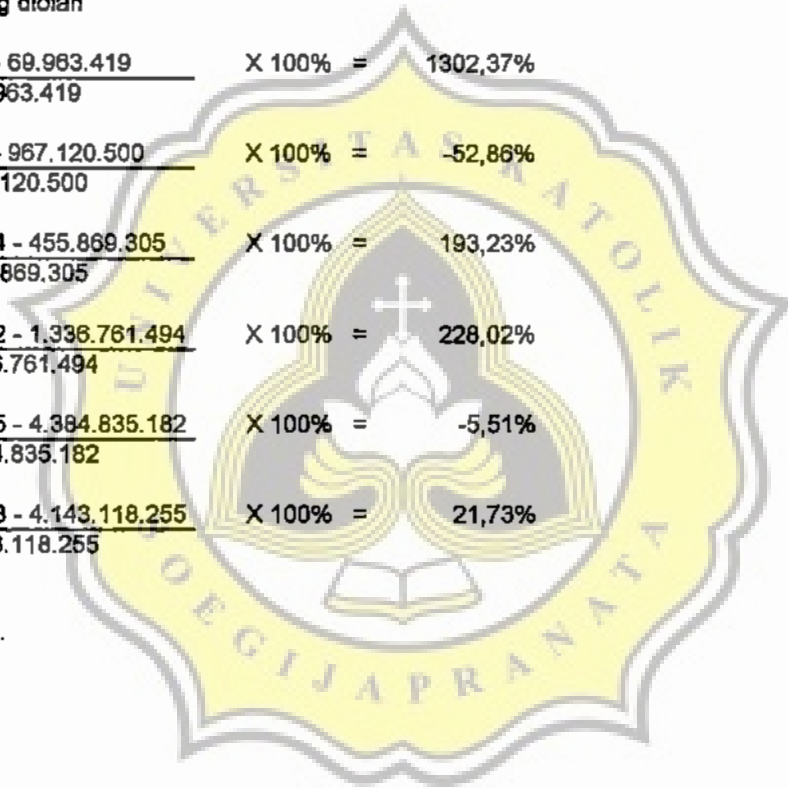
LAMPIRAN 4.14

PERHITUNGAN TREND PERTUMBUHAN HUTANG PERSERO

Tahun	Hutang Persero (Rp)	Pertumbuhan	
		(Rp)	%
1992	68.963.419		
1993	967.120.500	898.157.081	1.302,37
1994	455.869.305	(511.251.195)	(52,86)
1995	1.336.761.494	880.892.189	193,23
1996	4.384.835.182	3.048.073.688	228,02
1997*	4.143.118.255	(241.716.927)	(5,51)
1998*	5.043.255.308	900.137.053	21,73
Jumlah =	16.399.923.463	4.974.291.889	

Sumber : data sekunder yang diolah

1992/1993	$\frac{967.120.500 - 68.963.419}{68.963.419}$	X 100% =	1302,37%
1993/1994	$\frac{455.869.305 - 967.120.500}{967.120.500}$	X 100% =	-52,86%
1994/1995	$\frac{1.336.761.494 - 455.869.305}{455.869.305}$	X 100% =	193,23%
1995/1996	$\frac{4.384.835.182 - 1.336.761.494}{1.336.761.494}$	X 100% =	228,02%
1996/1997	$\frac{4.143.118.255 - 4.384.835.182}{4.384.835.182}$	X 100% =	-5,51%
1997/1998	$\frac{5.043.255.308 - 4.143.118.255}{4.143.118.255}$	X 100% =	21,73%



LAMPIRAN 4.15

PERHITUNGAN TREND PERTUMBUHAN HUTANG JANGKA PANJANG

Tahun	Hutang Jangka Panjang (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.528.293.663		
1993	3.655.014.417	1.126.720.754	44,56
1994	2.580.653.512	(1.074.360.905)	(29,39)
1995	4.641.287.029	2.060.633.517	79,85
1996	7.587.660.728	2.946.373.699	63,48
1997*	7.530.073.784	(57.586.944)	(0,76)
1998*	8.640.572.050	1.110.498.266	14,75
Jumlah =	37.163.555.183	6.112.278.387	

Sumber : data sekunder yang diolah

$$1992/1993 \frac{3.655.014.417 - 2.528.293.663}{2.528.293.663} \times 100\% = 44,56\%$$

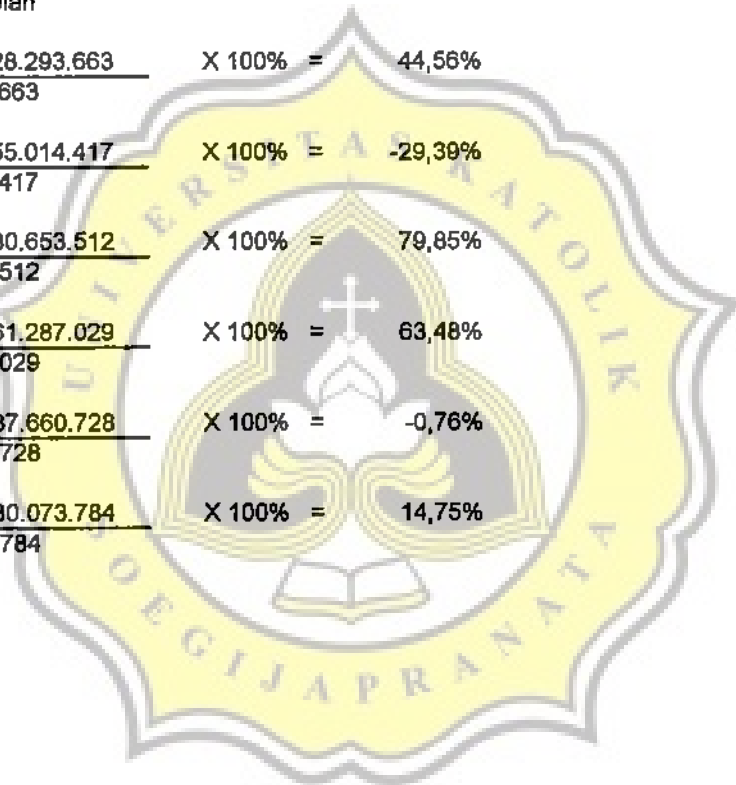
$$1993/1994 \frac{2.580.653.512 - 3.655.014.417}{3.655.014.417} \times 100\% = -29,39\%$$

$$1994/1995 \frac{4.641.287.029 - 2.580.653.512}{2.580.653.512} \times 100\% = 79,85\%$$

$$1995/1996 \frac{7.587.660.728 - 4.641.287.029}{4.641.287.029} \times 100\% = 63,48\%$$

$$1996/1997 \frac{7.530.073.784 - 7.587.660.728}{7.587.660.728} \times 100\% = -0,76\%$$

$$1997/1998 \frac{8.640.572.050 - 7.530.073.784}{7.530.073.784} \times 100\% = 14,75\%$$

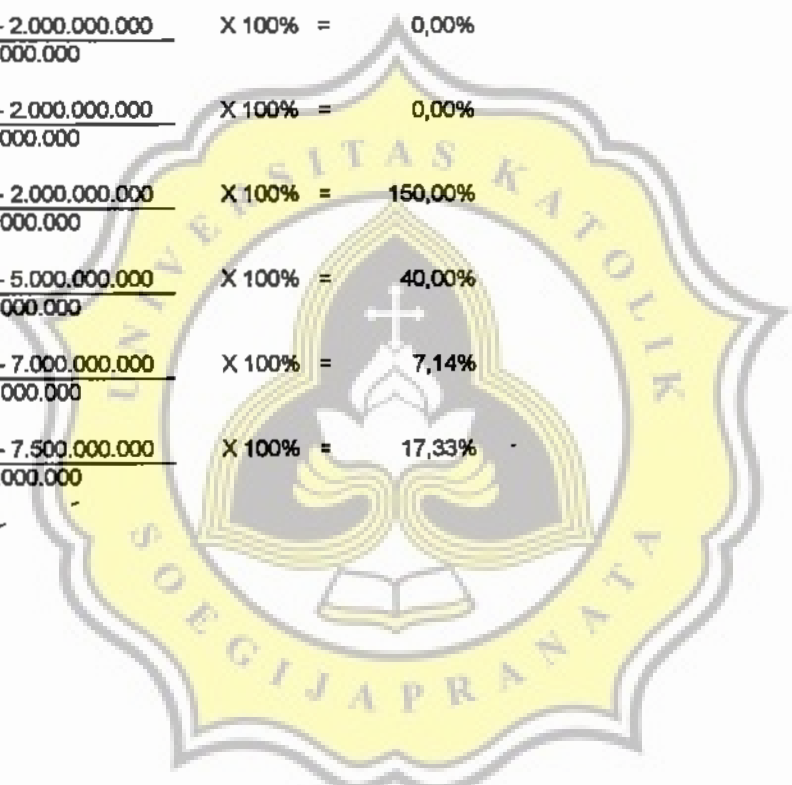


LAMPIRAN 4.16
 PERHITUNGAN TREND PERTUMBUHAN MODAL SAHAM

Tahun	Modal Saham (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.000.000.000		
1993	2.000.000.000	-	-
1994	2.000.000.000	-	-
1995	5.000.000.000	3.000.000.000	150,00
1996	7.000.000.000	2.000.000.000	40,00
1997*	7.500.000.000	500.000.000	7,14
1998*	8.800.000.000	1.300.000.000	17,33
Jumlah =	34.300.000.000	6.800.000.000	

Sumber : data sekunder yang diolah

1992/1993	$\frac{2.000.000.000 - 2.000.000.000}{2.000.000.000}$	X 100% =	0,00%
1993/1994	$\frac{2.000.000.000 - 2.000.000.000}{2.000.000.000}$	X 100% =	0,00%
1994/1995	$\frac{5.000.000.000 - 2.000.000.000}{2.000.000.000}$	X 100% =	150,00%
1995/1996	$\frac{7.000.000.000 - 5.000.000.000}{5.000.000.000}$	X 100% =	40,00%
1996/1997	$\frac{7.500.000.000 - 7.000.000.000}{7.000.000.000}$	X 100% =	7,14%
1997/1998	$\frac{8.800.000.000 - 7.500.000.000}{7.500.000.000}$	X 100% =	17,33%



LAMPIRAN 4.17

PERHITUNGAN TREND PERTUMBUHAN LABA DITAHAN

Tahun	Laba Ditahan (Rp)	Pertumbuhan	
		(Rp)	%
1992	741.587.093		
1993	1.225.014.954	483.427.861	65,19
1994	2.067.933.947	842.918.993	68,81
1995	1.152.737.911	(915.196.036)	(44,26)
1996	1.489.428.478	336.690.567	29,21
1997	2.070.066.838	580.638.360	38,98
1998	2.662.507.025	592.440.187	28,62
Jumlah =	11.409.276.246	1.920.919.932	

Sumber : data sekunder yang diolah

$$1992/1993 \frac{1.225.014.954 - 741.587.093}{741.587.093} \times 100\% = 65,19\%$$

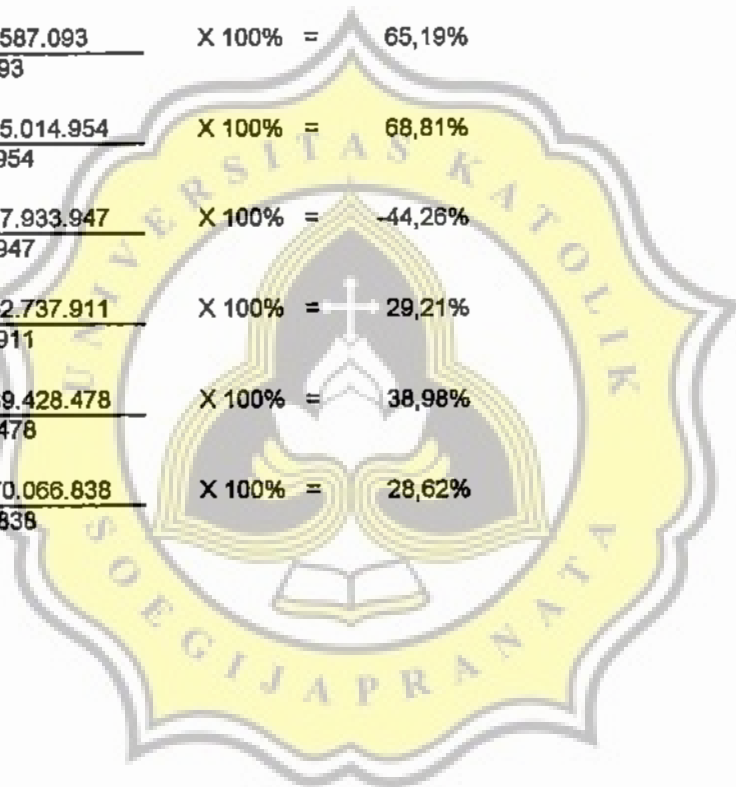
$$1993/1994 \frac{2.067.933.947 - 1.225.014.954}{1.225.014.954} \times 100\% = 68,81\%$$

$$1994/1995 \frac{1.152.737.911 - 2.067.933.947}{2.067.933.947} \times 100\% = -44,26\%$$

$$1995/1996 \frac{1.489.428.478 - 1.152.737.911}{1.152.737.911} \times 100\% = 29,21\%$$

$$1996/1997 \frac{2.070.066.838 - 1.489.428.478}{1.489.428.478} \times 100\% = 38,98\%$$

$$1997/1998 \frac{2.662.507.025 - 2.070.066.838}{2.070.066.838} \times 100\% = 28,62\%$$



LAMPIRAN 4.18

PERHITUNGAN TREND PERTUMBUHAN JUMLAH MODAL

Tahun	Modal (Rp)	Pertumbuhan	
		(Rp)	%
1992	2.741.587.093		
1993	3.225.014.954	483.427.861	17,83
1994	4.067.933.947	842.918.993	26,14
1995	6.152.737.911	2.084.803.964	51,25
1996	8.489.428.478	2.336.690.567	37,98
1997*	9.570.066.838	1.080.638.360	12,73
1998*	11.462.507.025	1.892.440.187	19,77
Jumlah =	45.709.276.246	8.720.919.932	

Sumber : data sekunder yang diolah

$$1992/1993 \frac{3.225.014.954 - 2.741.587.093}{2.741.587.093} \times 100\% = 17,83\%$$

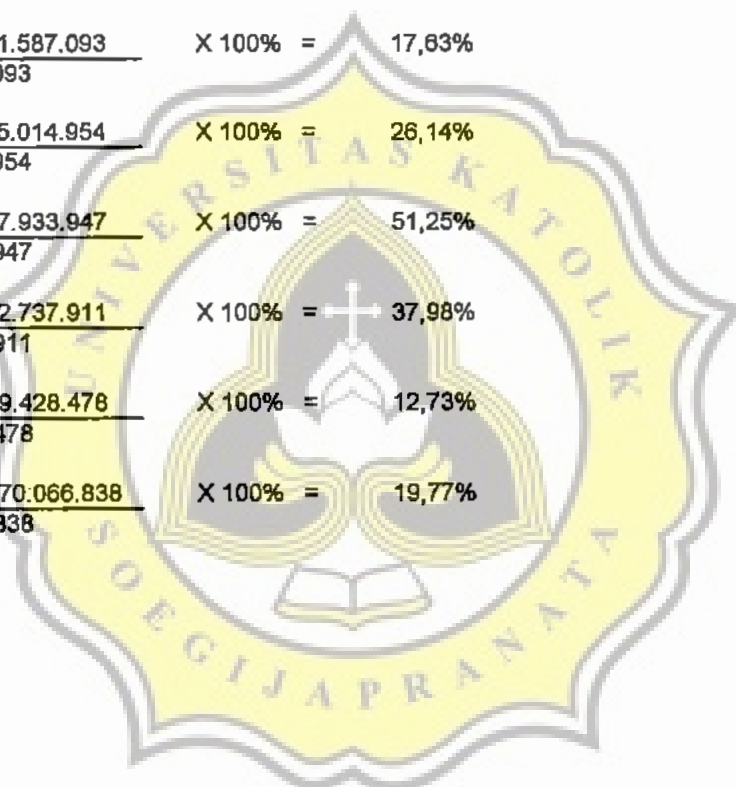
$$1993/1994 \frac{4.067.933.947 - 3.225.014.954}{3.225.014.954} \times 100\% = 26,14\%$$

$$1994/1995 \frac{6.152.737.911 - 4.067.933.947}{4.067.933.947} \times 100\% = 51,25\%$$

$$1995/1996 \frac{8.489.428.478 - 6.152.737.911}{6.152.737.911} \times 100\% = 37,98\%$$

$$1996/1997 \frac{9.570.066.838 - 8.489.428.478}{8.489.428.478} \times 100\% = 12,73\%$$

$$1997/1998 \frac{11.462.507.025 - 9.570.066.838}{9.570.066.838} \times 100\% = 19,77\%$$



LAMPIRAN V :

- 5.1 PERHITUNGAN *CURRENT RATIO* TAHUN 1992 - 1998.
- 5.2 PERHITUNGAN *QUICK ASSET RATIO* TAHUN 1992 - 1998.
- 5.3 PERHITUNGAN TINGKAT PERPUTARAN AKTIVA TETAP TAHUN 1992 - 1998.
- 5.4 PERHITUNGAN TINGKAT PERPUTARAN AKTIVA TAHUN 1992 - 1998.



Lampiran 5.1

PERHITUNGAN CURRENT RATIO

$$\text{CURRENT RATIO} = \frac{\text{AKTIVA LANCAR}}{\text{HUTANG LANCAR}} \times 100\%$$

$$\begin{aligned} \text{CURRENT RATIO 1992} &= \frac{\text{Rp } 655.978.783,-}{\text{Rp } 1.793.520.486,-} \times 100\% \\ &= 36,57\% \end{aligned}$$

$$\begin{aligned} \text{CURRENT RATIO 1993} &= \frac{\text{Rp } 548.986.152,-}{\text{Rp } 2.996.609.288,-} \times 100\% \\ &= 18,32\% \end{aligned}$$

$$\begin{aligned} \text{CURRENT RATIO 1994} &= \frac{\text{Rp } 438.573.635,-}{\text{Rp } 3.678.195.737,-} \times 100\% \\ &= 11,92\% \end{aligned}$$

$$\begin{aligned} \text{CURRENT RATIO 1995} &= \frac{\text{Rp } 2.527.707.953,-}{\text{Rp } 3.484.474.207,-} \times 100\% \\ &= 72,54\% \end{aligned}$$

$$\begin{aligned} \text{CURRENT RATIO 1996} &= \frac{\text{Rp } 2.050.142.746,-}{\text{Rp } 11.003.681.848,-} \times 100\% \\ &= 18,63\% \end{aligned}$$

$$\begin{aligned} \text{CURRENT RATIO 1997} &= \frac{\text{Rp } 2.674.396.405,-}{\text{Rp } 10.263.753.821,-} \times 100\% \\ &= 26,06\% \end{aligned}$$

$$\begin{aligned} \text{CURRENT RATIO 1998} &= \frac{\text{Rp } 3.151.102.899,-}{\text{Rp } 12.154.572.990,-} \times 100\% \\ &= 25,93\% \end{aligned}$$

Lampiran 5.2
PERHITUNGAN ACID TEST RATIO

$$\text{ACID TEST RATIO} = \frac{\text{AKTIVA LANCAR} - \text{PERSEDIAAN}}{\text{HUTANG LANCAR}} \times 100\%$$

$$\begin{aligned} \text{ATR 1992} &= \frac{\text{Rp } 655.978.783,- - \text{Rp } 521.618.001,-}{\text{Rp } 1.793.520.486,-} \times 100\% \\ &= 7,49\% \end{aligned}$$

$$\begin{aligned} \text{ATR 1993} &= \frac{\text{Rp } 548.986.152,- - \text{Rp } 397.612.175,-}{\text{Rp } 2.996.609.288,-} \times 100\% \\ &= 5,05\% \end{aligned}$$

$$\begin{aligned} \text{ATR 1994} &= \frac{\text{Rp } 438.573.635,- - \text{Rp } 167.412.625,-}{\text{Rp } 3.678.195.737,-} \times 100\% \\ &= 7,37\% \end{aligned}$$

$$\begin{aligned} \text{ATR 1995} &= \frac{\text{Rp } 2.527.707.953,- - \text{Rp } 310.722.794,-}{\text{Rp } 3.484.474.207,-} \times 100\% \\ &= 63,62\% \end{aligned}$$

$$\begin{aligned} \text{ATR 1996} &= \frac{\text{Rp } 2.050.142.746,- - \text{Rp } 311.216.807,-}{\text{Rp } 11.003.681.848,-} \times 100\% \\ &= 15,80\% \end{aligned}$$

$$\begin{aligned} \text{ATR 1997} &= \frac{\text{Rp } 2.674.396.405,- - \text{Rp } 189.411.053,-}{\text{Rp } 10.263.753.821,-} \times 100\% \\ &= 24,21\% \end{aligned}$$

$$\begin{aligned} \text{ATR 1998} &= \frac{\text{Rp } 3.151.102.899,- - \text{Rp } 138.642.577,-}{\text{Rp } 12.154.572.990,-} \times 100\% \\ &= 24,78\% \end{aligned}$$

Lampiran 5.3

PERHITUNGAN TINGKAT PERPUTARAN AKTIVA TETAP

$$\text{TINGKAT PERPUTARAN AKTIVA TETAP} = \frac{\text{PENDAPATAN}}{\text{AKTIVA TETAP}} \times 1x$$

$$\begin{aligned} \text{TPAT 1992} &= \frac{\text{Rp } 4.700.496.400,-}{\text{Rp } 6.407.422.459,-} \times 1x \\ &= 0,73 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPAT 1993} &= \frac{\text{Rp } 6.519.074.280,-}{\text{Rp } 9.327.652.507,-} \times 1x \\ &= 0,70 \text{ X} \end{aligned}$$

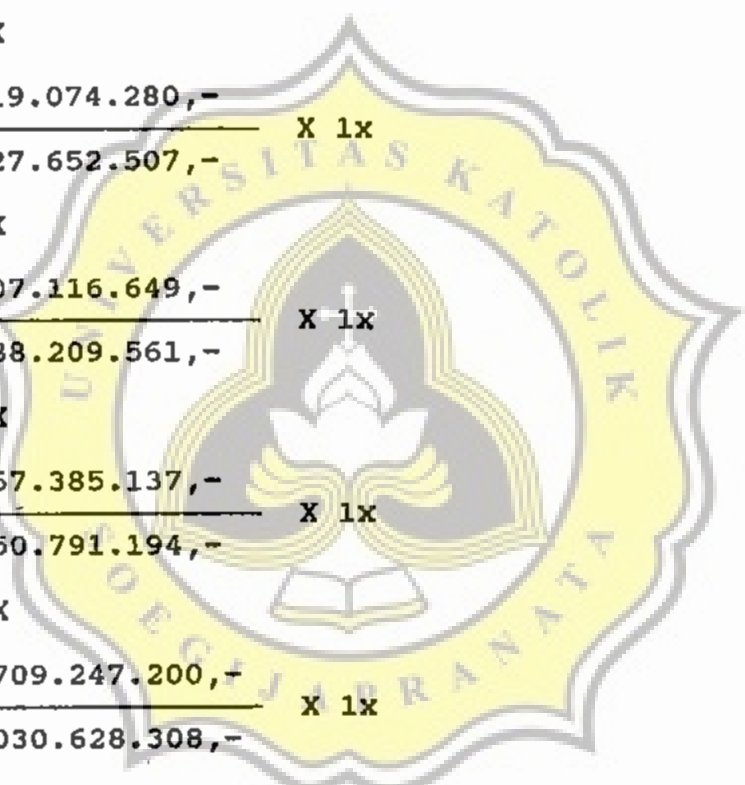
$$\begin{aligned} \text{TPAT 1994} &= \frac{\text{Rp } 6.907.116.649,-}{\text{Rp } 9.888.209.561,-} \times 1x \\ &= 0,70 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPAT 1995} &= \frac{\text{Rp } 8.967.385.137,-}{\text{Rp } 11.750.791.194,-} \times 1x \\ &= 0,76 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPAT 1996} &= \frac{\text{Rp } 11.709.247.200,-}{\text{Rp } 25.030.628.308,-} \times 1x \\ &= 0,47 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPAT 1997} &= \frac{\text{Rp } 12.700.380.851,-}{\text{Rp } 24.689.498.038,-} \times 1x \\ &= 0,51 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPAT 1998} &= \frac{\text{Rp } 14.346.953.157,-}{\text{Rp } 29.106.549.166,-} \times 1x \\ &= 0,49 \text{ X} \end{aligned}$$



Lampiran 5.4

PERHITUNGAN PERPUTARAN TOTAL AKTIVA

$$\text{TINGKAT PERPUTARAN TOTAL AKTIVA} = \frac{\text{PENDAPATAN}}{\text{TOTAL AKTIVA}} \times 1x$$

$$\begin{aligned} \text{TPTA 1992} &= \frac{\text{Rp } 4.700.496.400,-}{\text{Rp } 7.063.401.242,-} \times 1x \\ &= 0,67 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPTA 1993} &= \frac{\text{Rp } 6.519.074.280,-}{\text{Rp } 9.876.638.659,-} \times 1x \\ &= 0,66 \text{ X} \end{aligned}$$

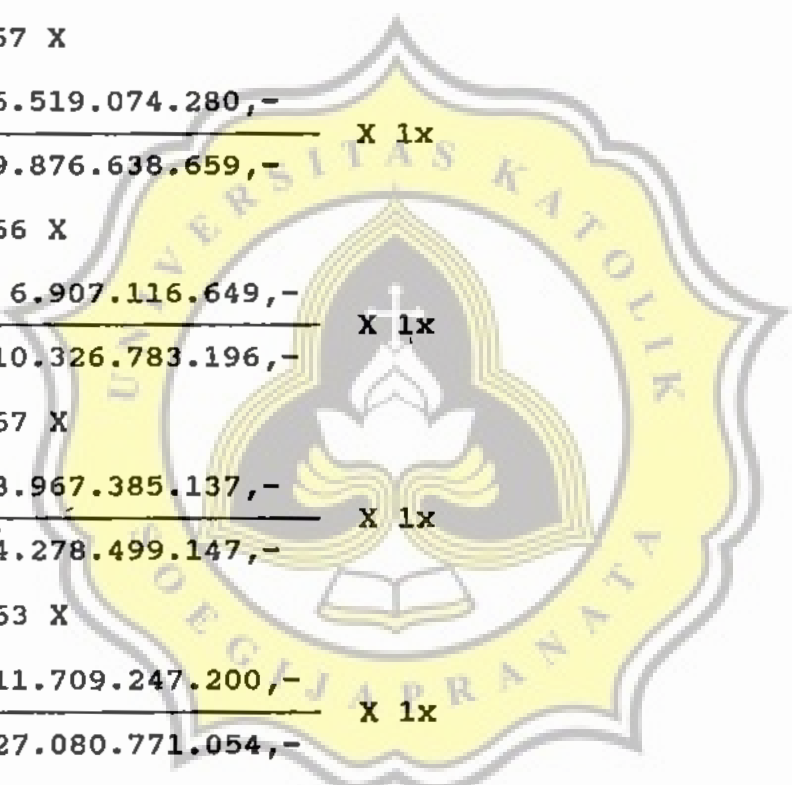
$$\begin{aligned} \text{TPTA 1994} &= \frac{\text{Rp } 6.907.116.649,-}{\text{Rp } 10.326.783.196,-} \times 1x \\ &= 0,67 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TTTA 1995} &= \frac{\text{Rp } 8.967.385.137,-}{\text{Rp } 14.278.499.147,-} \times 1x \\ &= 0,63 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPTA 1996} &= \frac{\text{Rp } 11.709.247.200,-}{\text{Rp } 27.080.771.054,-} \times 1x \\ &= 0,43 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPTA 1997} &= \frac{\text{Rp } 12.700.380.851,-}{\text{Rp } 27.363.894.443,-} \times 1x \\ &= 0,46 \text{ X} \end{aligned}$$

$$\begin{aligned} \text{TPAT 1998} &= \frac{\text{Rp } 14.346.953.157,-}{\text{Rp } 32.257.652.065,-} \times 1x \\ &= 0,44 \text{ X} \end{aligned}$$



LAMPIRAN VI :

- 6.1 PERHITUNGAN *GROSS PROFIT MARGIN* TAHUN 1992 - 1998.
- 6.2 PERHITUNGAN *NET PROFIT MARGIN* TAHUN 1992 - 1998.
- 6.3 PERHITUNGAN *OPERATING PROFIT MARGIN* TAHUN 1992 - 1998.
- 6.4 PERHITUNGAN *OPERATING MARGIN* TAHUN 1992 - 1998.
- 6.5 PERHITUNGAN *RATE OF RETURN ON TOTAL ASSETS* TAHUN 1992 - 1998.
- 6.6 PERHITUNGAN *RETURN ON INVESTMENT* TAHUN 1992 - 1998.
- 6.7 PERHITUNGAN *RETURN ON NET WORTH* TAHUN 1992 - 1998.



Lampiran 6.1
PERHITUNGAN GROSS PROFIT MARGIN

	PENDAPATAN- HARGA POKOK PENJUALAN	
GROSS PROFIT MARGIN=	PENDAPATAN	X100%
GPM 1992 =	$\frac{\text{Rp } 4.700.496.400,- - \text{Rp } 2.639.669.642,-}{\text{Rp } 4.700.496.400,-}$	X 100%
	= 43,84%	
GPM 1993 =	$\frac{\text{Rp } 6.519.074.280,- - \text{Rp } 3.897.902.344,-}{\text{Rp } 6.519.074.280,-}$	X 100%
	= 40,21%	
GPM 1994 =	$\frac{\text{Rp } 6.907.116.649,- - \text{Rp } 4.221.420.858,-}{\text{Rp } 6.907.116.649,-}$	X 100%
	= 38,88%	
GPM 1995 =	$\frac{\text{Rp } 8.967.385.137,- - \text{Rp } 5.920.010.218,-}{\text{Rp } 8.967.385.137,-}$	X 100%
	= 33,98%	
GPM 1996 =	$\frac{\text{Rp } 11.709.247.200,- - \text{Rp } 7.808.297.112,-}{\text{Rp } 11.709.247.200,-}$	X 100%
	= 33,32%	
GPM 1997 =	$\frac{\text{Rp } 12.700.380.851,- - \text{Rp } 8.605.273.155,-}{\text{Rp } 12.700.380.851,-}$	X 100%
	= 32,24%	
GPM 1998 =	$\frac{\text{Rp } 14.346.953.157,- - \text{Rp } 9.841.210.862,-}{\text{Rp } 14.346.953.157,-}$	X 100%
	= 31,41%	

Lampiran 6.2

PERHITUNGAN NET PROFIT MARGIN

$$\text{NET PROFIT MARGIN} = \frac{\text{LABA SETELAH PAJAK}}{\text{PENDAPATAN}} \times 100\%$$

$$\begin{aligned} \text{NPM 1992} &= \frac{\text{Rp } 378.323.016,-}{\text{Rp } 4.700.496.400,-} \times 100\% \\ &= 8,05\% \end{aligned}$$

$$\begin{aligned} \text{NPM 1993} &= \frac{\text{Rp } 483.427.861,-}{\text{Rp } 6.519.074.280,-} \times 100\% \\ &= 7,42\% \end{aligned}$$

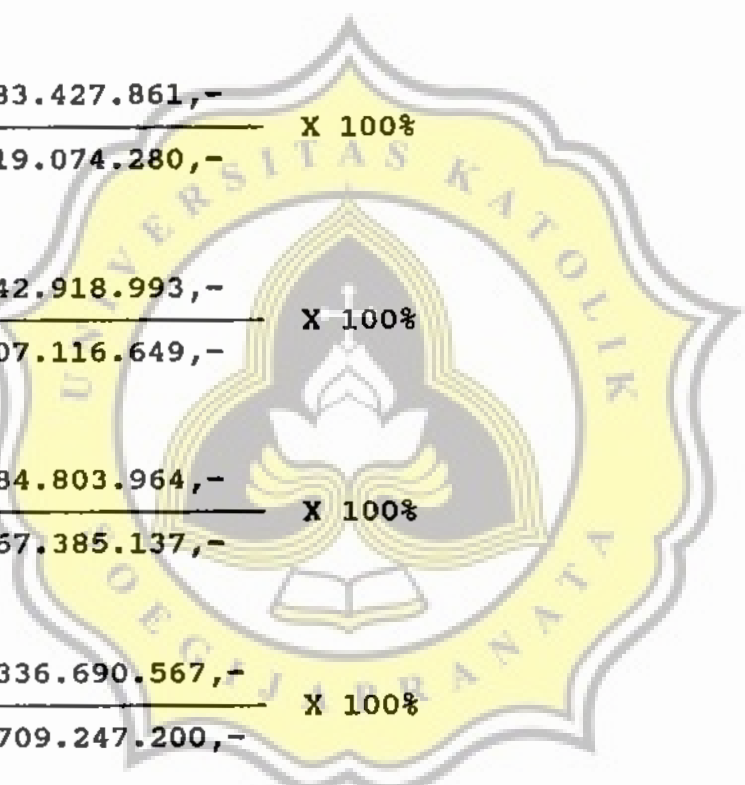
$$\begin{aligned} \text{NPM 1994} &= \frac{\text{Rp } 842.918.993,-}{\text{Rp } 6.907.116.649,-} \times 100\% \\ &= 12,20\% \end{aligned}$$

$$\begin{aligned} \text{NPM 1995} &= \frac{\text{Rp } 684.803.964,-}{\text{Rp } 8.967.385.137,-} \times 100\% \\ &= 7,64\% \end{aligned}$$

$$\begin{aligned} \text{NPM 1996} &= \frac{\text{Rp } 336.690.567,-}{\text{Rp } 11.709.247.200,-} \times 100\% \\ &= 2,88\% \end{aligned}$$

$$\begin{aligned} \text{NPM 1997} &= \frac{\text{Rp } 580.638.360,-}{\text{Rp } 12.700.380.851,-} \times 100\% \\ &= 4,57\% \end{aligned}$$

$$\begin{aligned} \text{NPM 1998} &= \frac{\text{Rp } 592.440.187,-}{\text{Rp } 14.346.953.157,-} \times 100\% \\ &= 4,13\% \end{aligned}$$



Lampiran 6.3
PERHITUNGAN OPERATING PROFIT MARGIN

$$\text{OPERATING PROFIT MARGIN} = \frac{\text{LABA OPERASI}}{\text{PENDAPATAN}} \times 100\%$$

$$\begin{aligned} \text{OPM 1992} &= \frac{\text{Rp } 1.518.282.952,-}{\text{Rp } 4.700.496.400,-} \times 100\% \\ &= 32,30\% \end{aligned}$$

$$\begin{aligned} \text{OPM 1993} &= \frac{\text{Rp } 1.878.431.137,-}{\text{Rp } 6.519.074.280,-} \times 100\% \\ &= 27,05\% \end{aligned}$$

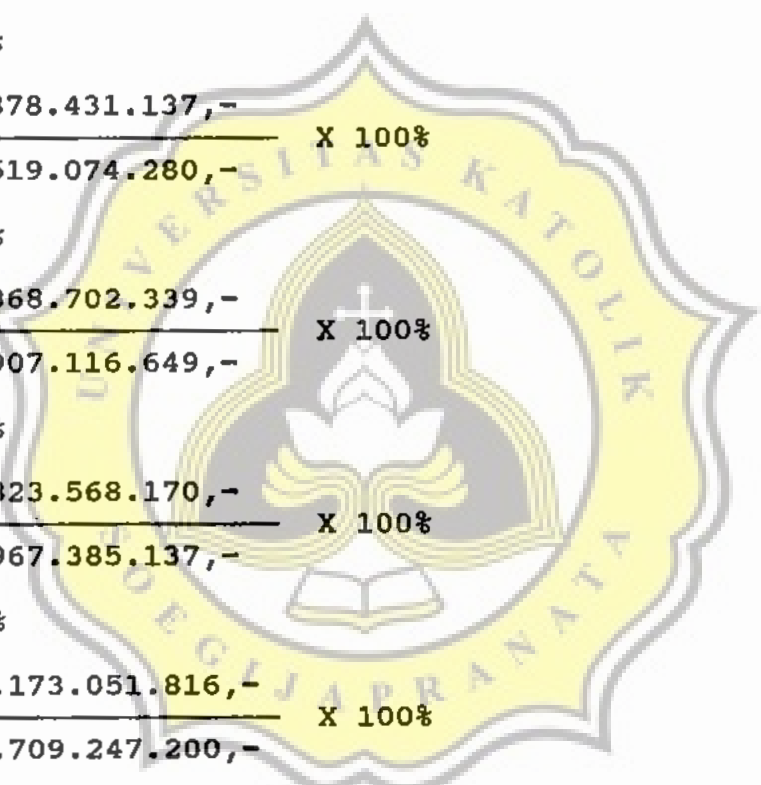
$$\begin{aligned} \text{OPM 1994} &= \frac{\text{Rp } 1.868.702.339,-}{\text{Rp } 6.907.116.649,-} \times 100\% \\ &= 27,05\% \end{aligned}$$

$$\begin{aligned} \text{OPM 1995} &= \frac{\text{Rp } 1.823.568.170,-}{\text{Rp } 8.967.385.137,-} \times 100\% \\ &= 20,34\% \end{aligned}$$

$$\begin{aligned} \text{OPM 1996} &= \frac{\text{Rp } 2.173.051.816,-}{\text{Rp } 11.709.247.200,-} \times 100\% \\ &= 18,56\% \end{aligned}$$

$$\begin{aligned} \text{OPM 1997} &= \frac{\text{Rp } 2.228.782.933,-}{\text{Rp } 12.700.380.851,-} \times 100\% \\ &= 17,55\% \end{aligned}$$

$$\begin{aligned} \text{OPM 1998} &= \frac{\text{Rp } 2.354.241.483,-}{\text{Rp } 14.346.953.157,-} \times 100\% \\ &= 16,41\% \end{aligned}$$



Lampiran 6.4

PERHITUNGAN OPERATING RATIO

$$\text{OPERATING RATIO} = \frac{\text{BEBAN LANGSUNG} + \text{BEBAN OPERASI}}{\text{PENDAPATAN}} \times 100\%$$

$$\text{OR 1992} = \frac{\text{Rp } 2.639.669.642,- + \text{Rp } 542.543.806,-}{\text{Rp } 4.700.496.400,-} \times 100\%$$

$$= 67,70\%$$

$$\text{OR 1993} = \frac{\text{Rp } 3.897.902.344,- + \text{Rp } 742.740.799,-}{\text{Rp } 6.519.074.280,-} \times 100\%$$

$$= 71,19\%$$

$$\text{OR 1994} = \frac{\text{Rp } 4.221.420.858,- + \text{Rp } 816.993.452,-}{\text{Rp } 6.907.116.649,-} \times 100\%$$

$$= 72,95\%$$

$$\text{OR 1995} = \frac{\text{Rp } 5.920.010.218,- + \text{Rp } 1.223.806.749,-}{\text{Rp } 8.967.385.137,-} \times 100\%$$

$$= 79,66\%$$

$$\text{OR 1996} = \frac{\text{Rp } 7.808.297.112,- + \text{Rp } 1.727.898.272,-}{\text{Rp } 11.709.247.200,-} \times 100\%$$

$$= 81,44\%$$

$$\text{OR 1997} = \frac{\text{Rp } 8.605.273.155,- + \text{Rp } 1.866.324.763,-}{\text{Rp } 12.700.380.851,-} \times 100\%$$

$$= 82,45\%$$

$$\text{OR 1998} = \frac{\text{Rp } 9.841.210.862,- + \text{Rp } 2.151.500.812,-}{\text{Rp } 14.346.953.157,-} \times 100\%$$

$$= 83,59\%$$

Lampiran 6.5

PERHITUNGAN RATE OF RETURN ON TOTAL ASSETS

$$\text{RATE OF RETURN ON TOTAL ASSETS} = \frac{\text{EBIT}}{\text{TOTAL AKTIVA}} \times 100\%$$

$$\begin{aligned} \text{ROTA 1992} &= \frac{\text{Rp } 1.518.282.952,-}{\text{Rp } 7.063.401.242,-} \times 100\% \\ &= 21,50\% \end{aligned}$$

$$\begin{aligned} \text{ROTA 1993} &= \frac{\text{Rp } 1.878.431.137,-}{\text{Rp } 9.876.638.659,-} \times 100\% \\ &= 19,02\% \end{aligned}$$

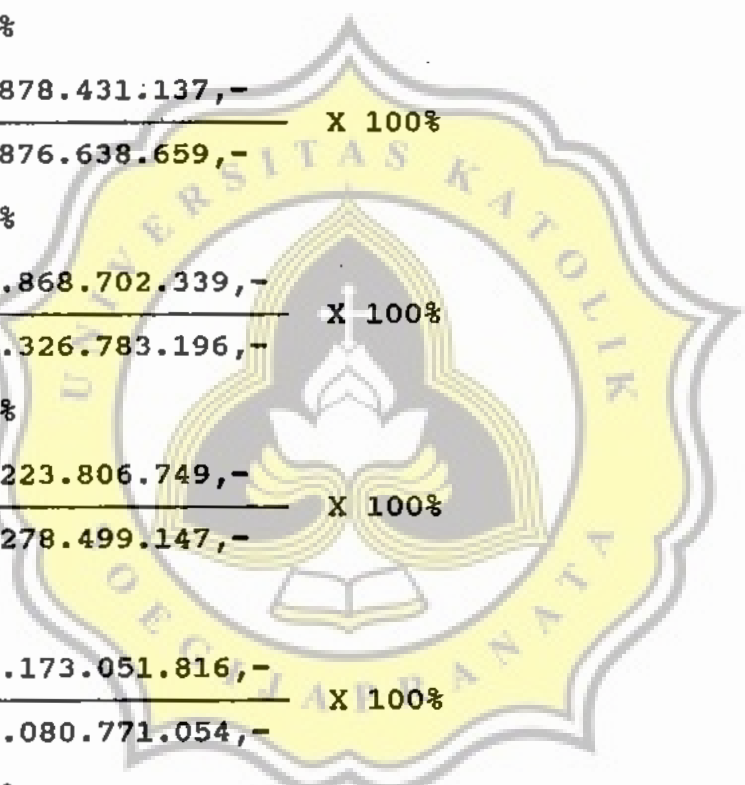
$$\begin{aligned} \text{ROTA 1994} &= \frac{\text{Rp } 1.868.702.339,-}{\text{Rp } 10.326.783.196,-} \times 100\% \\ &= 18,10\% \end{aligned}$$

$$\begin{aligned} \text{ROTA 1995} &= \frac{\text{Rp } 1.223.806.749,-}{\text{Rp } 14.278.499.147,-} \times 100\% \\ &= 12,77\% \end{aligned}$$

$$\begin{aligned} \text{ROTA 1996} &= \frac{\text{Rp } 2.173.051.816,-}{\text{Rp } 27.080.771.054,-} \times 100\% \\ &= 8,02\% \end{aligned}$$

$$\begin{aligned} \text{ROTA 1997} &= \frac{\text{Rp } 2.228.782.933,-}{\text{Rp } 27.363.894.443,-} \times 100\% \\ &= 8,14\% \end{aligned}$$

$$\begin{aligned} \text{ROTA 1998} &= \frac{\text{Rp } 2.354.241.483,-}{\text{Rp } 32.257.652.065,-} \times 100\% \\ &= 7,30\% \end{aligned}$$



Lampiran 6.6

PERHITUNGAN RETURN ON INVESTMENT

$$\text{RETURN ON INVESTMENT} = \frac{\text{EAT}}{\text{TOTAL AKTIVA}} \times 100\%$$

$$\begin{aligned} \text{ROI 1992} &= \frac{\text{Rp } 378.323.016,-}{\text{Rp } 7.063.401.242,-} \times 100\% \\ &= 5,36\% \end{aligned}$$

$$\begin{aligned} \text{ROI 1993} &= \frac{\text{Rp } 483.427.861,-}{\text{Rp } 9.876.638.659,-} \times 100\% \\ &= 4,89\% \end{aligned}$$

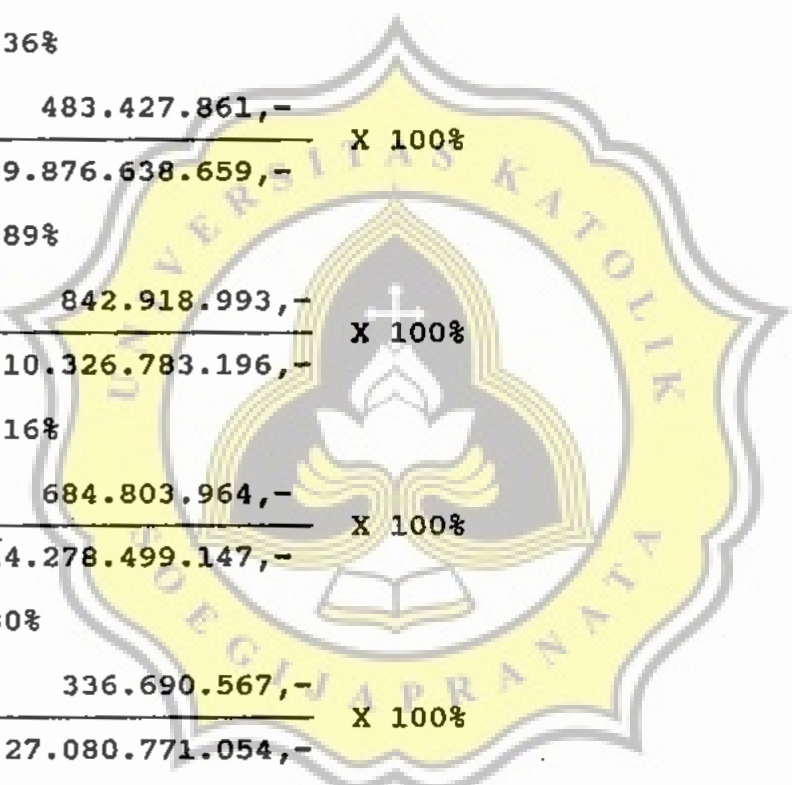
$$\begin{aligned} \text{ROI 1994} &= \frac{\text{Rp } 842.918.993,-}{\text{Rp } 10.326.783.196,-} \times 100\% \\ &= 8,16\% \end{aligned}$$

$$\begin{aligned} \text{ROI 1995} &= \frac{\text{Rp } 684.803.964,-}{\text{Rp } 14.278.499.147,-} \times 100\% \\ &= 4,80\% \end{aligned}$$

$$\begin{aligned} \text{ROI 1996} &= \frac{\text{Rp } 336.690.567,-}{\text{Rp } 27.080.771.054,-} \times 100\% \\ &= 1,24\% \end{aligned}$$

$$\begin{aligned} \text{ROI 1997} &= \frac{\text{Rp } 580.638.360,-}{\text{Rp } 27.363.894.443,-} \times 100\% \\ &= 2,12\% \end{aligned}$$

$$\begin{aligned} \text{ROI 1998} &= \frac{\text{Rp } 592.440.187,-}{\text{Rp } 32.257.652.065,-} \times 100\% \\ &= 1,84\% \end{aligned}$$



Lampiran 6.7

PERHITUNGAN RETURN ON EQUITY/ RETURN ON NET WORTH

$$\text{RETURN ON EQUITY} = \frac{\text{EAT}}{\text{STOCKHOLDER EQUITY}} \times 100\%$$

$$\begin{aligned} \text{ROE 1992} &= \frac{\text{Rp } 378.323.016,-}{\text{Rp } 2.741.587.093,-} \times 100\% \\ &= 13,80\% \end{aligned}$$

$$\begin{aligned} \text{ROE 1993} &= \frac{\text{Rp } 483.427.861,-}{\text{Rp } 3.225.014.954,-} \times 100\% \\ &= 14,99\% \end{aligned}$$

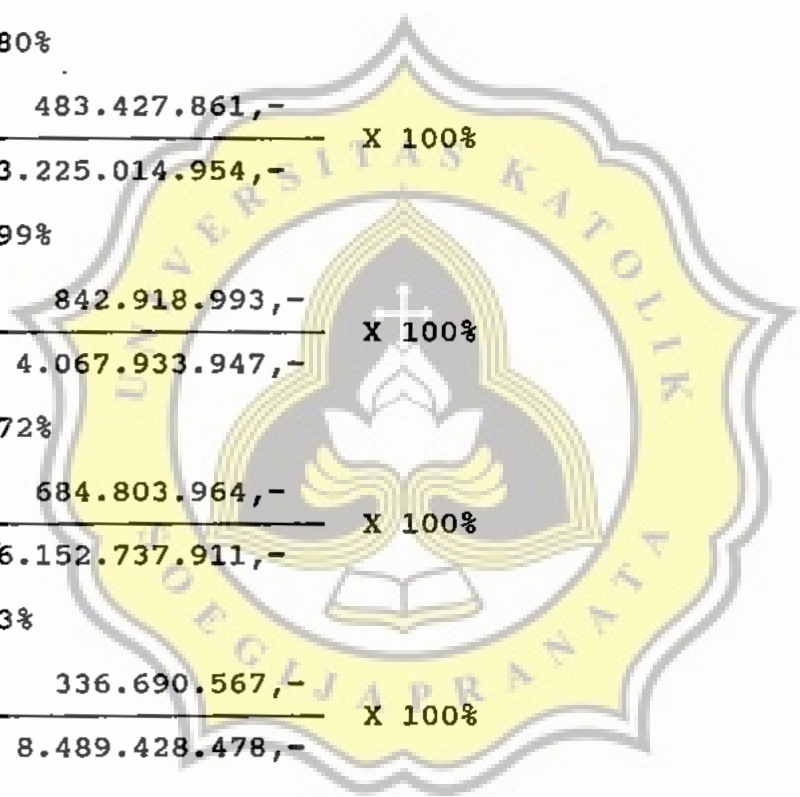
$$\begin{aligned} \text{ROE 1994} &= \frac{\text{Rp } 842.918.993,-}{\text{Rp } 4.067.933.947,-} \times 100\% \\ &= 20,72\% \end{aligned}$$

$$\begin{aligned} \text{ROE 1995} &= \frac{\text{Rp } 684.803.964,-}{\text{Rp } 6.152.737.911,-} \times 100\% \\ &= 11,13\% \end{aligned}$$

$$\begin{aligned} \text{ROE 1996} &= \frac{\text{Rp } 336.690.567,-}{\text{Rp } 8.489.428.478,-} \times 100\% \\ &= 3,97\% \end{aligned}$$

$$\begin{aligned} \text{ROE 1997} &= \frac{\text{Rp } 580.638.360,-}{\text{Rp } 9.570.066.838,-} \times 100\% \\ &= 6,07\% \end{aligned}$$

$$\begin{aligned} \text{ROE 1998} &= \frac{\text{Rp } 592.440.187,-}{\text{Rp } 11.462.507.025,-} \times 100\% \\ &= 5,17\% \end{aligned}$$



SURAT KETERANGAN
No. 1/DIR/PK-1/VIII/97

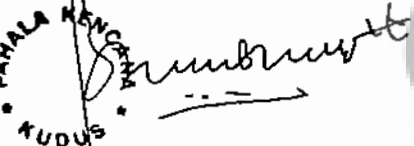
Yang bertandatangan di bawah ini menerangkan bahwa :

N a m a : Gunawan Santoso
N I M : 92.30.1166

Adalah mahasiswa Universitas Katolik Soegijapranata Semarang Fakultas Ekonomi Manajemen, telah melakukan riset di perusahaan kami dalam rangka penyusunan tugas akhir. Dengan judul "PROYEKSI KEUANGAN PERUSAHAAN DITINJAU DARI LIKUIDITAS DAN PROFITABILITAS" (STUDI KASUS PADA PT. PAHALA KENCANA KUDUS)

Surat keterangan ini diberikan sebagai pegangan dan dapat dipergunakan seperlunya.

Semarang, 28 Juli 1997
PT. Pahala Kencana


(BAMBANG T. TEDJOKUSUMO)

