

NERACA  
PER 31 DES 1993-1997

AKTIVA	1993	1994	1995	1996	1997	1998
<b>Aktiva Lancar</b>						
Kas	994.365.743	865.703.694	972.495.457	904.286.751	1.185.404.127	1.110.657.792,39
Bank	1.724.360.475	1.425.840.337	1.708.206.687	1.582.471.654	1.790.241.328	1.732.815.483,00
Piutang	940.735.680	1.714.565.871	1.691.515.243	1.514.827.600	1.724.628.314	1.927.823.621,00
Piutang lain-lain	795.831.248	913.728.249	627.318.246	541.782.818	921.422.376	723.763.795,80
Persediaan :						
Barang jadi	1.241.738.411	1.976.994.312	2.175.145.200	2.482.027.707	2.684.057.164	3.128.916.976,00
Barang dalam proses	184.047.523	97.600.419	487.061.558	501.473.621	684.165.716	812.071.027,90
Bahan baku	164.201.478	94.681.735	488.478.287	496.703.892	649.274.239	790.355.695,10
Persekot sewa	48.214.369	80.347.994	61.237.514	51.320.708	138.494.205	121.385.625,30
Persekot pajak	4.011.595	8.192.360	8.574.702	7.357.749	10.530.000	11.394.216,52
<b>Aktiva Tetap</b>						
Tanah	1.046.000.000	1.090.000.000	1.090.000.000	1.110.000.000	1.125.000.000	1.145.608.580,00
Bangunan	2.048.915.000	44.000.000	2.065.718.000	2.065.718.000	2.067.000.000	2.275.644.195,00
Kendaraan	765.818.465	1.960.000	935.480.750	950.685.425	940.236.485	1.108.086.041,00
Mesin-mesin	2.480.764.513	151.827.035	2.940.275.445	2.925.334.270	3.014.633.780	3.454.771.540,00
Inventaris kantor	875.480.934	485.076.222	841.936.288	894.628.762	941.784.266	970.387.668,50
<b>JUMLAH AKTIVA</b>	<b>13.314.485.434</b>	<b>15.060.991.638</b>	<b>16.093.443.377</b>	<b>16.028.618.957</b>	<b>17.876.872.000</b>	<b>18.641.028.319,68</b>
<b>PASIVA</b>						
Akm Penyst Aktiva Tetap	671.075.114	672.720.518	667.785.365	1.025.209.377	1.143.851.357	1.225.429.704,00
Hutang Lancar :						
Hutang dagang	657.214.720	716.480.919	973.789.410	796.880.730	1.212.971.486	1.229.117.696,00
Kredit modal kerja	443.807.165	571.628.347	988.802.370	619.485.995	1.305.995.610	1.317.634.943,00
Hutang lain-lain	872.551.920	861.430.143	625.432.820	528.158.275	982.408.325	739.630.861,40
Hutang Jangka Panjang :						
Kredit Investasi	1.251.945.588	2.175.490.080	2.750.000.000	3.214.600.000	3.100.000.000	3.918.751.590,00
Modal	6.984.265.370	5.400.132.857	6.528.469.984	5.283.665.116	4.653.022.416	4.336.665.220,00
Laba ditahan tahun lalu	-	2.433.625.557	1.775.492.620	3.559.163.428	4.560.619.464	5.478.622.806,00
Laba ditahan tahun berjalan	2.433.625.557	2.229.483.297	1.783.670.808	1.001.456.036	918.003.342	395.175.499,28
<b>JUMLAH PASIVA</b>	<b>13.314.485.434</b>	<b>15.060.991.638</b>	<b>16.093.443.377</b>	<b>16.028.618.957</b>	<b>17.876.872.000</b>	<b>18.641.028.319,68</b>

PT INTAN PARIWARA  
LAPORAN RUGI / LABA  
PER 31 DES 1993-1997

	1993	1994	1995	1996	1997	1998
Penjualan Bersih	7.243.523.380	7.723.778.347	7.675.669.285	7.700.226.680	7.486.156.180	7.704.326.209.00
Harga Pokok Penjualan						
Harga Pokok Produksi						
a. Bahan Baku						
1. Persediaan Awal	140.675.216	164.201.478	94.681.735	488.478.287	496.703.892	587.850.082.90
2. Pembelian	<u>1.983.447.366</u>	<u>1.490.109.229</u>	<u>3.892.756.684</u>	<u>5.143.487.713</u>	<u>4.636.832.599</u>	<u>6.117.576.111.00</u>
3. Tersedia Dipakai	2.124.123.082	1.654.310.707	3.987.438.419	5.631.966.000	5.133.536.491	6.705.426.193.90
4. Persediaan Akhir	<u>(164.201.478)</u>	<u>(94.681.735)</u>	<u>(488.478.287)</u>	<u>(496.703.892)</u>	<u>(649.274.239)</u>	<u>(790.355.695.60)</u>
5. Pemakaian	1.959.921.604	1.559.628.972	3.498.960.132	5.135.262.108	4.484.262.252	5.915.070.498.30
b. Upah Tenaga Harian	70.456.610	106.971.509	81.880.536	74.502.697	121.976.135	112.324.268.30
c. Penyusutan Aktiva	<u>204.677.675</u>	<u>1.702.264.138</u>	<u>403.976.414</u>	<u>656.032.406</u>	<u>453.585.997</u>	<u>519.511.103.40</u>
	2.235.055.889	3.368.864.619	3.984.817.082	5.865.797.211	5.059.824.384	6.546.905.870.00
Saldo Awal Barang Dalam Proses	<u>100.084.535</u>	<u>184.047.523</u>	<u>97.600.414</u>	<u>487.061.558</u>	<u>501.473.621</u>	<u>605.795.328.10</u>
	2.335.140.424	3.552.912.142	4.082.417.501	6.352.858.769	5.561.298.005	7.152.701.198.10
Saldo Akhir Barang Dalam Proses	<u>(184.047.523)</u>	<u>(97.600.419)</u>	<u>(487.061.558)</u>	<u>(501.473.621)</u>	<u>(684.165.716)</u>	<u>(812.071.028.80)</u>
Harga Pokok Produksi	2.151.092.901	3.455.311.723	3.595.355.943	5.851.385.148	4.877.132.289	6.340.630.169.30
Saldo Awal Barang Jadi	<u>1.084.949.030</u>	<u>1.241.738.411</u>	<u>1.976.994.312</u>	<u>2.175.145.200</u>	<u>2.482.027.707</u>	<u>2.910.485.594.00</u>
	3.236.041.931	4.697.050.134	5.572.350.255	8.026.530.348	7.359.159.996	9.251.115.763.30
Saldo Akhir Barang Jadi	<u>(1.241.738.411)</u>	<u>(1.976.994.312)</u>	<u>(2.175.145.200)</u>	<u>(2.482.027.707)</u>	<u>(2.684.057.164)</u>	<u>(3.128.916.976.00)</u>
Harga Pokok Penjualan	<u>(1.994.303.520)</u>	<u>(2.720.055.822)</u>	<u>(3.397.205.055)</u>	<u>(5.544.502.641)</u>	<u>(4.675.102.832)</u>	<u>(6.122.198.787.30)</u>
Laba Kotor	5.249.219.860	5.003.722.525	4.278.464.230	2.155.724.039	2.811.053.348	1.582.127.421.70
Biaya Operasional						
1. Biaya Umum						
- Biaya Karyawan	275.860.924	300.575.400	308.622.730	210.725.410	313.680.650	277.664.627.70
- Biaya Pemeliharaan	348.275.339	346.475.981	398.780.435	62.731.245	340.245.733	209.331.641.60
- Biaya Kantor	240.675.148	241.822.400	235.400.178	65.894.716	168.237.600	94.155.770.96
- Biaya Lain-lain	75.289.460	84.600.240	80.144.275	52.612.822	40.360.147	36.051.331.76
- Biaya Penyusutan	275.188.440	260.147.875	258.177.659	180.411.670	220.200.475	181.937.055.60
2. Biaya Penjualan						
- Biaya Iklan Dan Pemasaran	614.822.600	622.411.869	582.411.725	300.247.451	564.775.495	410.324.831.40
- Biaya Lain-lain	<u>58.245.166</u>	<u>65.800.470</u>	<u>62.214.206</u>	<u>8.177.680</u>	<u>49.407.258</u>	<u>26.179.175.58</u>
Total Biaya	<u>1.888.357.077</u>	<u>1.921.834.235</u>	<u>1.925.751.208</u>	<u>880.740.994</u>	<u>1.696.847.358</u>	<u>1.235.644.434.60</u>
Laba Usaha	(3.360.862.783)	(3.081.888.290)	(2.352.713.022)	(1.274.983.045)	(1.114.205.990)	(346.482.987.10)
Pendpt dan Biaya Non Operasional						
Pendapatan lain lain	<u>146.237.955</u>	<u>115.470.000</u>	<u>240.633.895</u>	<u>185.471.680</u>	<u>234.725.980</u>	<u>258.624.726.20</u>
	3.507.100.738	3.197.358.290	2.593.346.917	1.460.454.725	1.348.931.970	605.107.713.30
Biaya lain-lain	<u>(30.492.800)</u>	<u>(12.050.723)</u>	<u>(45.245.763)</u>	<u>(29.803.245)</u>	<u>(37.498.625)</u>	<u>(40.547.031.82)</u>
Laba Sebelum Pajak	3.476.607.938	3.185.075.567	2.548.101.154	1.430.651.480	1.311.433.345	564.560.681.48
Pajak	<u>(1.042.982.381)</u>	<u>(955.592.270)</u>	<u>(764.430.346)</u>	<u>(429.195.444)</u>	<u>(393.430.003)</u>	<u>(169.385.182.20)</u>
Laba Sesudah Pajak	2.433.625.557	2.229.483.297	1.783.670.808	1.001.456.036	918.003.342	395.175.499.28

## Lampiran 1

### 1. Gross Profit Margin

$$\text{GPM} = \frac{\text{Penjualan} - \text{HPP}}{\text{Penjualan}} \times 100\%$$

$$1993 = \frac{7.243.523.380 - 1.994.303.520}{7.243.523.380} \times 100\% = 72,47\%$$

$$1994 = \frac{7.723.778.347 - 2.720.055.822}{7.723.778.347} \times 100\% = 64,78\%$$

$$1995 = \frac{7.675.669.285 - 3.397.205.055}{7.675.669.285} \times 100\% = 55,74\%$$

$$1996 = \frac{7.700.226.680 - 5.544.502.641}{7.700.226.680} \times 100\% = 27,99\%$$

$$1997 = \frac{7.486.156.180 - 4.675.102.832}{7.486.156.180} \times 100\% = 37,55\%$$

$$1998 = \frac{7.704.326.209 - 6.122.198.787,3}{7.704.326.209} \times 100\% = 20,54\%$$

### 2. Net Profit Margin

$$\text{NPM} = \frac{\text{EAT}}{\text{Penjualan}} \times 100\%$$

$$1993 = \frac{2.433.625.557}{7.243.523.380} \times 100\% = 33,6\%$$

$$1994 = \frac{2.229.483.297}{7.723.778.347} \times 100\% = 28,9\%$$

$$1995 = \frac{1.783.670.808}{7.675.669.285} \times 100\% = 23,24\%$$

$$1996 = \frac{1.001.456.036}{7.700.226.680} \times 100\% = 13\%$$

$$1997 = \frac{918.003.342}{7.486.156.180} \times 100\% = 12,3\%$$

$$1998 = \frac{395.175.499,28}{7.704.326.209} \times 100\% = 5,1\%$$

### 3. Operating Profit Margin

$$\text{OPM} = \frac{\text{Laba operasi}}{\text{Penjualan}} \times 100\%$$

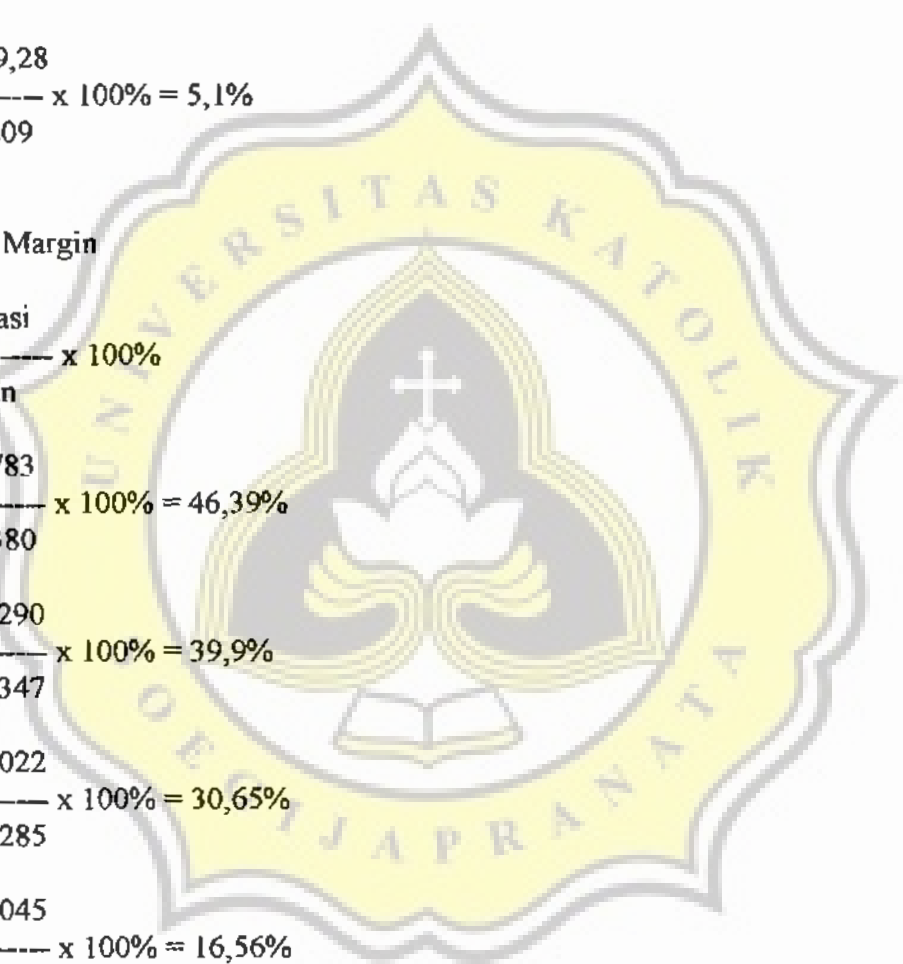
$$1993 = \frac{3.360.862.783}{7.243.523.380} \times 100\% = 46,39\%$$

$$1994 = \frac{3.081.888.290}{7.723.778.347} \times 100\% = 39,9\%$$

$$1995 = \frac{2.352.713.022}{7.675.669.285} \times 100\% = 30,65\%$$

$$1996 = \frac{1.274.983.045}{7.700.226.680} \times 100\% = 16,56\%$$

$$1997 = \frac{1.114.205.990}{7.486.156.180} \times 100\% = 14,88\%$$



$$1998 = \frac{346.482.987,1}{7.704.326.209} \times 100\% = 4,49\%$$

#### 4. Operating Ratio

$$OR = \frac{\text{HPP} + \text{biaya Adm, penjualan, umum}}{\text{Penjualan}} \times 100\%$$

$$1993 = \frac{1.994.303.520 + 1.888.357.077}{7.243.523.380} \times 100\% = 53,6\%$$

$$1994 = \frac{2.720.055.822 + 1.921.834.235}{7.723.778.347} \times 100\% = 60,09\%$$

$$1995 = \frac{3.397.205.055 + 1.925.751.208}{7.675.669.225} \times 100\% = 69,35\%$$

$$1996 = \frac{5.544.502.641 + 880.740.994}{7.700.226.680} \times 100\% = 83,44\%$$

$$1997 = \frac{4.675.102.832 + 1.696.847.358}{7.486.156.180} \times 100\% = 85,12\%$$

$$1998 = \frac{6.122.198.787,3 + 1.235.644.434,6}{7.704.326.209} \times 100\% = 95,5\%$$

#### 5. Return on total Assets

$$ROA = \frac{\text{EBIT}}{\text{Total Aktiva}} \times 100\%$$

$$1993 = \frac{3.476.607.938}{13.314.485.434} \times 100\% = 26,11\%$$

$$1994 = \frac{3.185.075.567}{15.060.991.638} \times 100\% = 21,15\%$$

$$1995 = \frac{2.548.101.154}{16.093.443.377} \times 100\% = 15,83\%$$

$$1996 = \frac{1.430.651.480}{16.028.618.957} \times 100\% = 8,93\%$$

$$1997 = \frac{1.311.433.345}{17.876.872.000} \times 100\% = 7,34\%$$

$$1998 = \frac{564.560.681,48}{18.641.028.319,68} \times 100\% = 3,03\%$$

#### 6. Return on Investment

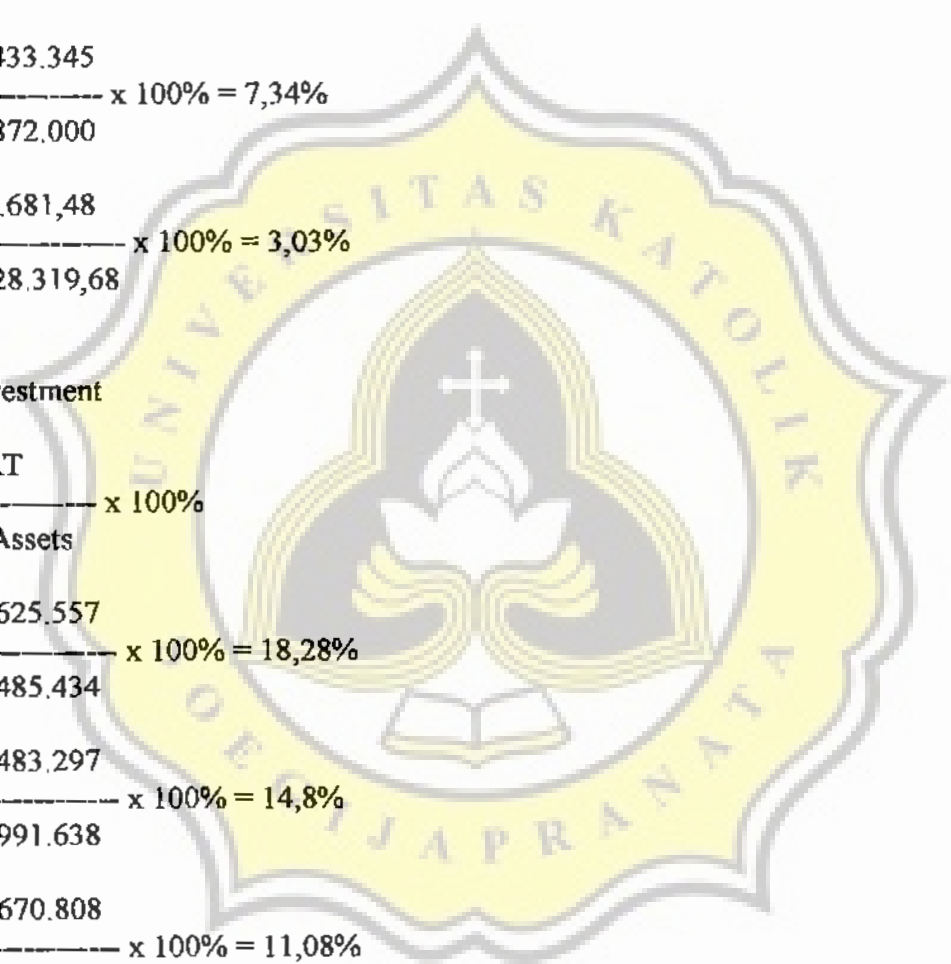
$$\text{ROI} = \frac{\text{EAT}}{\text{Total Assets}} \times 100\%$$

$$1993 = \frac{2.433.625.557}{13.314.485.434} \times 100\% = 18,28\%$$

$$1994 = \frac{2.229.483.297}{15.060.991.638} \times 100\% = 14,8\%$$

$$1995 = \frac{1.783.670.808}{16.093.443.377} \times 100\% = 11,08\%$$

$$1996 = \frac{1.001.456.036}{16.028.618.957} \times 100\% = 6,25\%$$



$$1997 = \frac{918.003.342}{17.876.872.000} \times 100\% = 5,14\%$$

$$1997 = \frac{395.175.499,28}{18.641.028.319,68} \times 100\% = 2,12\%$$



**lampiran 2**

**Perhitungan Trend Least Square**

**1. Kas**

Tahun	Kas	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	994365743	101.0071	-2	4	-202.0142368	91,45
1994	865703694	87.9377	-1	1	-87.93769911	95.73
1995	972495457	98.78555	0	0	0	100
1996	904286751	91.85694	1	1	91.85694455	104,27
1997	1185404127	120.4127	2	4	240.8253821	108,55
Jumlah	4922255772	500	0	10	42.73039075	

Rata-rata =  $\frac{4.922.255.772}{5} = 984.451.154,4$

Proyeksi pertumbuhan tahun 1993-1998

Y = a + bX      dimana :      a =  $\frac{\Sigma Y}{n} = \frac{500\%/5}{100\%} = 100\%$       b =  $\frac{\Sigma XY}{\Sigma X^2} = \frac{42,73\%/10}{10} = 4,273\%$

Y = 100% + 4,273%X

Perhitungan trend untuk :

- 1993 = 100% + 4,273% (-2) = 91,45%
- 1994 = 100% + 4,273% (-1) = 95,73%
- 1995 = 100% + 4,273% ( 0) = 100%
- 1996 = 100% + 4,273% ( 1) = 104,27%
- 1997 = 100% + 4,273% ( 2) = 108,55%
- 1998 = 100% + 4,273% ( 3) = 112,82%

Anggaran tahun 1998 = 112,82% x 984.451.154,4  
= 1.110.657.792

**2. Bank**

Tahun	Bank	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1724360475	104.7464	-2	4	-209.4927998	96,5
1994	1425840337	86.61277	-1	1	-86.61277285	98,25
1995	1708206687	103.7651	0	0	0	100
1996	1582471654	96.12735	1	1	96.12735336	101,75
1997	1790241328	108.7483	2	4	217.496674	103,5
Jumlah	8231120481	500	0	10	17.51845473	



$$\text{Rata-rata} = \frac{8.231.120.481}{5} = 1.646.224.096 \dots\dots\dots(2)$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana :} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{17,518\%}{10} = 1,752\%$$

$$Y = 100\% + 1,752\%X$$

Perhitungan trend untuk :

- 1993 = 100% + 1,752% (-2) = 96,5%
- 1994 = 100% + 1,752% (-1) = 98,25%
- 1995 = 100% + 1,752% ( 0) = 100%
- 1996 = 100% + 1,752% ( 1) = 101,75%
- 1997 = 100% + 1,752% ( 2) = 103,5%
- 1998 = 100% + 1,752% ( 3) = 105,26%

$$\text{Anggaran tahun 1998} = 105,26\% \times 1.646.224.096 = 1.732.815.483$$

### 3. Piutang

Tahun	Piutang	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	940735680	62.0025	-2	4	-124.0049911	81,96
1994	1714565871	113.0045	-1	1	-113.0044975	90,98
1995	1691515243	111.4853	0	0	0	100
1996	1514827600	99.84004	1	1	99.84004387	109,02
1997	1724628314	113.6677	2	4	227.3353965	118,04
Jumlah	7586272708	500	0	10	90.16595169	

$$\text{Rata-rata} = \frac{7.586.272.708}{5} = 1.517.254.542$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{Dimana} \quad a : \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{90,166\%}{10} = 9,02\%$$

$$Y = 100\% + 9,02\%X$$

Perhitungan trend untuk :

- 1993 = 100% + 9,02% (-2) = 81,96%
- 1994 = 100% + 9,02% (-1) = 90,98%
- 1995 = 100% + 9,02% ( 0) = 100%
- 1996 = 100% + 9,02% ( 1) = 109,02%

1997 = 100% + 9,02% ( 2) = 118,04%  
 1998 = 100% + 9,02% ( 3) = 127,06%  
 Anggaran tahun 1998 = 127,06% x 1.517.254.542  
 = 1.927.823.621

#### 4. Piutang lain-lain

Tahun	Piutang lain-lain	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	795831248	104.7124	-2	4	-209.424705	103,18
1994	913728249	120.2248	-1	1	-120.2247772	101,59
1995	627318246	82.54007	0	0	0	100
1996	541782818	71.28566	1	1	71.28565705	98,41
1997	921422376	121.2371	2	4	242.4742805	96,82
Jumlah	3800082937	500	0	10	-15.88954465	

$$\text{Rata-rata} = \frac{3.800.082.937}{5} = 760.016.587$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\Sigma Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\Sigma XY}{\Sigma X^2} = \frac{-15,9\%}{10} = -1,59\%$$

$$Y = 100\% - 1,59\%X$$

Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% - 1,59\% (-2) = 103,18\% \\
 1994 &= 100\% - 1,59\% (-1) = 101,59\% \\
 1995 &= 100\% - 1,59\% (0) = 100\% \\
 1996 &= 100\% - 1,59\% (1) = 98,41\% \\
 1997 &= 100\% - 1,59\% (2) = 96,82\% \\
 1998 &= 100\% - 1,59\% (3) = 95,23\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 95,23\% \times 760.016.587 \\
 &= 7.237.637.958
 \end{aligned}$$

#### 5. Barang Jadi

Tahun	Barang jadi	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1241738411	58.79464	-2	4	-117.589279	67,9
1994	1976994312	93.60802	-1	1	-93.60801504	83,95
1995	2175145200	102.9902	0	0	0	100
1996	2482027707	117.5207	1	1	117.5206653	116,05
1997	2684057164	127.0865	2	4	254.1729755	132,1
Jumlah	10559962794	500	0	10	160.4963468	

$$\text{Rata-rata} = \frac{10.559.962.794}{5} = 2.111.992.559$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{160,5\%}{10} = 16,05\%$$

$$Y = 100\% + 16,05\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 16,05\% (-2) = 67,9\%$$

$$1994 = 100\% + 16,05\% (-1) = 83,95\%$$

$$1995 = 100\% + 16,05\% (0) = 100\%$$

$$1996 = 100\% + 16,05\% (1) = 116,05\%$$

$$1997 = 100\% + 16,05\% (2) = 132,1\%$$

$$1998 = 100\% + 16,05\% (3) = 148,15\%$$

$$\text{Anggaran tahun 1998} = 148,15\% \times 2.111.992.559 = 3.128.916.976$$

## 6. Barang Dalam Proses

Tahun	Brg dlm proses	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	184047523	47.08666	-2	4	-94.17332234	28,16
1994	97600419	24.97006	-1	1	-24.97006091	64,08
1995	487061558	124.6097	0	0	0	100
1996	501473621	128.2969	1	1	128.2968556	135,92
1997	684165716	175.0367	2	4	350.073489	171,84
Jumlah	1954348837	500	0	10	359.2269613	

$$\text{Rata-rata} = \frac{1.954.348.837}{5} = 390.869.767$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{359,23\%}{10} = 35,92\%$$

$$Y = 100\% + 35,92\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 35,92\% (-2) = 28,16\%$$

$$1994 = 100\% + 35,92\% (-1) = 64,08\%$$

$$1995 = 100\% + 35,92\% (0) = 100\%$$

$$1996 = 100\% + 35,92\% (1) = 135,92\%$$

$$1997 = 100\% + 35,92\% (2) = 171,84\%$$

$$1998 = 100\% + 35,92\% (3) = 207,76\%$$

$$\text{Anggaran tahun 1998} = 207,76\% \times 390.869.767 = 812.071.027,9$$

## 7. Bahan Baku

Tahun	Bahan baku	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	164201478	43.36292	-2	4	-86.72584428	27,52
1994	94681735	25.0039	-1	1	-25.00389614	63,76
1995	488478287	128.9991	0	0	0	100
1996	496703892	131.1714	1	1	131.1713662	136,24
1997	649274239	171.4627	2	4	342.925394	172,48
Jumlah	1893339631	500	0	10	362.3670198	

$$\text{Rata-rata} = \frac{1.893.339.631}{5} = 378.667.926$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{362,37\%}{10} = 36,24\%$$

$$Y = 100\% + 36,24\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 36,24\%(-2) = 27,52\%$$

$$1994 = 100\% + 36,24\%(-1) = 63,76\%$$

$$1995 = 100\% + 36,24\%(0) = 100\%$$

$$1996 = 100\% + 36,24\%(1) = 136,24\%$$

$$1997 = 100\% + 36,24\%(2) = 172,48\%$$

$$1998 = 100\% + 36,24\%(3) = 208,72\%$$

$$\text{Anggaran tahun 1998} = 208,72\% \times 378.667.926 = 790.355.695,1$$

## 8. Persekot sewa

Tahun	Persekot sewa	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	48214369	63.50433	-2	4	-127.0086684	60,08
1994	80347994	105.8283	-1	1	-105.828324	80,04
1995	61237514	80.65744	0	0	0	100
1996	51320708	67.59577	1	1	67.59576991	119,96
1997	138494205	182.4141	2	4	364.8282645	139,92
Jumlah	379614790	500	0	10	199.5870419	

$$\text{Rata-rata} = \frac{379.614.790}{5} = 75.922.958$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{199,59\%}{10} = 19,96\%$$

$$Y = 100\% + 19,96\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 19,96\% (-2) = 60,08\%$$

$$1994 = 100\% + 19,96\% (-1) = 80,04\%$$

$$1995 = 100\% + 19,96\% (0) = 100\%$$

$$1996 = 100\% + 19,96\% (1) = 119,96\%$$

$$1997 = 100\% + 19,96\% (2) = 139,92\%$$

$$1998 = 100\% + 19,96\% (3) = 159,88\%$$

$$\begin{aligned} \text{Anggaran tahun 1998} &= 159,88\% \times 75.922.958 \\ &= 121.385.625,3 \end{aligned}$$

### 9. Persekot Pajak

Tahun	Persekot Pajak	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	4011595	51.87442	-2	4	-103.748846	68,44
1994	8192360	105.9364	-1	1	-105.9364038	84,22
1995	8574702	110.8805	0	0	0	100
1996	7357749	95.14395	1	1	95.14394744	115,78
1997	10530000	136.1647	2	4	272.3294221	131,56
Jumlah	38666406	500	0	10	157.7881197	

$$\text{Rata-rata} = \frac{38.666.406}{5} = 7.733.281,2$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{157,79\%}{10} = 15,78\%$$

$$Y = 100\% + 15,78\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 15,78\% (-2) = 68,44\%$$

$$1994 = 100\% + 15,78\% (-1) = 84,22\%$$

$$1995 = 100\% + 15,78\% (0) = 100\%$$

$$1996 = 100\% + 15,78\% (1) = 115,78\%$$

$$1997 = 100\% + 15,78\% (2) = 131,56\%$$

$$1998 = 100\% + 15,78\% (3) = 147,34\%$$

$$\begin{aligned} \text{Anggaran tahun 1998} &= 147,34\% \times 7.733.281,2 \\ &= 11.394.216,52 \end{aligned}$$



## 10. Tanah

Tahun	Tanah	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1046000000	95.77001	-2	4	-191.540011	96,74
1994	1090000000	99.79857	-1	1	-99.79857169	98,37
1995	1090000000	99.79857	0	0	0	100
1996	1110000000	101.6297	1	1	101.6297381	101,63
1997	1125000000	103.0031	2	4	206.006226	103,26
Jumlah	5461000000	500	0	10	16.29738143	

$$\text{Rata-rata} = \frac{5.641.000.000}{5} = 1.092.200.000$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{16,3\%}{10} = 1,63\%$$

$$Y = 100\% + 1,63\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 1,63\%(-2) = 96,74\%$$

$$1994 = 100\% + 1,63\%(-1) = 98,37\%$$

$$1995 = 100\% + 1,63\%(0) = 100\%$$

$$1996 = 100\% + 1,63\%(1) = 101,63\%$$

$$1997 = 100\% + 1,63\%(2) = 103,26\%$$

$$1998 = 100\% + 1,63\%(3) = 104,89\%$$

$$\text{Anggaran tahun 1998} = 104,89\% \times 1.092.200.000 = 1.145.608.580$$

## 11. Bangunan

Tahun	Bangunan	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	2048915000	123.5574	-2	4	-247.1147344	75,18
1994	440000000	2.653367	-1	1	-2.653367346	87,59
1995	2065718000	124.5707	0	0	0	100
1996	2065718000	124.5707	1	1	124.570652	112,41
1997	2067000000	124.648	2	4	249.2959229	124,8
Jumlah	8291351000	500	0	10	124.0984732	

$$\text{Rata-rata} = \frac{8.291.351.000}{5} = 1.658.270.200$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{124,1\%}{10} = 12,41\%$$

$$Y = 100\% + 12,41\%X$$

Perhitungan trend untuk :

$$\begin{aligned}1993 &= 100\% + 12,41\% (-2) = 75,18\% \\1994 &= 100\% + 12,41\% (-1) = 87,59\% \\1995 &= 100\% + 12,41\% (0) = 100\% \\1996 &= 100\% + 12,41\% (1) = 112,41\% \\1997 &= 100\% + 12,41\% (2) = 124,8\% \\1998 &= 100\% + 12,41\% (3) = 137,23\%\end{aligned}$$

$$\begin{aligned}\text{Anggaran tahun 1998} &= 137,23\% \times 1.658.270.200 \\&= 2.275.644.195\end{aligned}$$

## 12. Kendaraan

Tahun	Kendaraan	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	765818465	106.5359	-2	4	-213.0717508	63,9
1994	1960000	0.272663	-1	1	-0.272662942	81,95
1995	935480750	130.1382	0	0	0	100
1996	950685425	132.2534	1	1	132.2534107	118,05
1997	940236485	130.7998	2	4	261.5996391	136
Jumlah	3594181125	500	0	10	180.508636	

$$\text{Rata-rata} = \frac{3.594.181.125}{5} = 718.836.225$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{180,51\%}{10} = 18,05\%$$

$$Y = 100\% + 18,05\%X$$

Perhitungan trend untuk :

$$\begin{aligned}1993 &= 100\% + 18,05\% (-2) = 63,9\% \\1994 &= 100\% + 18,05\% (-1) = 81,95\% \\1995 &= 100\% + 18,05\% (0) = 100\% \\1996 &= 100\% + 18,05\% (1) = 118,05\% \\1997 &= 100\% + 18,05\% (2) = 136\% \\1998 &= 100\% + 18,05\% (3) = 154,15\%\end{aligned}$$

$$\begin{aligned}\text{Anggaran tahun 1998} &= 154,15\% \times 718.836.225 \\&= 1.108.086.041\end{aligned}$$

### 13. Mesin-mesin

Tahun	Mesin-mesin	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	2480764513	107.7391	-2	4	-215.4781601	66,64
1994	151827035	6.593816	-1	1	-6.593816138	83,32
1995	2940275445	127.6955	0	0	0	100
1996	2925334270	127.0467	1	1	127.0466509	116,68
1997	3014633780	130.9249	2	4	261.8498197	133,36
Jumlah	11512835043	500	0	10	166.8244943	

$$\text{Rata-rata} = \frac{11.512.835.043}{5} = 2.302.567.009$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{166,82\%}{10} = 16,68\%$$

$$Y = 100\% + 16,68\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 16,68\%(-2) = 66,64\%$$

$$1994 = 100\% + 16,68\%(-1) = 83,32\%$$

$$1995 = 100\% + 16,68\%(0) = 100\%$$

$$1996 = 100\% + 16,68\%(1) = 116,68\%$$

$$1997 = 100\% + 16,68\%(2) = 133,36\%$$

$$1998 = 100\% + 16,68\%(3) = 150,04\%$$

$$\text{Anggaran tahun 1998} = 150,04\% \times 2.302.567.009 = 3.454.771.540$$

### 14. Inventaris Kantor

Tahun	Inventaris Ktr	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	875480934	108.3809	-2	4	-216.7618736	86,58
1994	485076222	60.05044	-1	1	-60.05044006	93,29
1995	841936288	104.2282	0	0	0	100
1996	894628762	110.7514	1	1	110.7513591	106,71
1997	941784266	116.589	2	4	233.1780328	113,42
Jumlah	4038906472	500	0	10	67.11707832	

$$\text{Rata-rata} = \frac{4.038.906.472}{5} = 807.781.294$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{67,12\%}{10} = 6,71\%$$

$$Y = 100\% + 6,71\%X$$



Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% + 6,71\% (-2) = 86,58\% \\
 1994 &= 100\% + 6,71\% (-1) = 93,29\% \\
 1995 &= 100\% + 6,71\% (0) = 100\% \\
 1996 &= 100\% + 6,71\% (1) = 106,71\% \\
 1997 &= 100\% + 6,71\% (2) = 113,42\% \\
 1998 &= 100\% + 6,71\% (3) = 120,13\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 120,13\% \times 807.781.294 \\
 &= 970.387.668,5
 \end{aligned}$$

### 15. Akm Penyst Akt tetap

Tahun	Akm Pyst AT	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	671075114	80.25982	-2	4	-160.519642	68,96
1994	672720518	80.45661	-1	1	-80.45660945	84,48
1995	667785365	79.86637	0	0	0	100
1996	1025209377	122.6139	1	1	122.6138764	115,52
1997	1143851357	136.8033	2	4	273.6066448	131,04
Jumlah	4180641731	500	0	10	155.2442697	

$$\text{Rata-rata} = \frac{4.880.641.731}{5} = 836.128.346$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{155,24\%}{10} = 15,52\%$$

$$Y = 100\% + 15,52\%X$$

Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% + 15,52\% (-2) = 68,96\% \\
 1994 &= 100\% + 15,52\% (-1) = 84,48\% \\
 1995 &= 100\% + 15,52\% (0) = 100\% \\
 1996 &= 100\% + 15,52\% (1) = 115,52\% \\
 1997 &= 100\% + 15,52\% (2) = 131,04\% \\
 1998 &= 100\% + 15,52\% (3) = 146,56\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 146,56\% \times 836.128.346 \\
 &= 1.225.429.704
 \end{aligned}$$

### 16. Hutang Dagang

Tahun	Hutang dgng	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	657214720	75.41472	-2	4	-150.8294355	72,64
1994	716480919	82.21545	-1	1	-82.21545355	86,32
1995	973789410	111.7413	0	0	0	100
1996	796880730	91.44125	1	1	91.44124973	113,68
1997	1212971486	139.1872	2	4	278.3744779	127,36
Jumlah	4357337265	500	0	10	136.7708385	

$$\text{Rata-rata} = \frac{4.357.337.265}{5} = 871.467.453$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{136,77\%}{10} = 13,68\%$$

$$Y = 100\% + 13,68\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 13,68\%(-2) = 72,64\%$$

$$1994 = 100\% + 13,68\%(-1) = 86,32\%$$

$$1995 = 100\% + 13,68\%(0) = 100\%$$

$$1996 = 100\% + 13,68\%(1) = 113,68\%$$

$$1997 = 100\% + 13,68\%(2) = 127,36\%$$

$$1998 = 100\% + 13,68\%(3) = 141,04\%$$

$$\text{Anggaran tahun 1998} = 141,04\% \times 871.467.453 = 1.229.117.696$$

### 17. Kredit Modal Kerja

Tahun	Kredit MK	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	443807165	56.46805	-2	4	-112.9360929	54,1
1994	571628347	72.73144	-1	1	-72.73144418	77,45
1995	988802370	125.8108	0	0	0	100
1996	619485995	78.82064	1	1	78.8206381	122,55
1997	1305995610	166.1691	2	4	332.338126	145,1
Jumlah	3929719487	500	0	10	225.491227	

$$\text{Rata-rata} = \frac{3.929.719.487}{5} = 785.943.897$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{225,49\%}{10} = 22,55\%$$

$$Y = 100\% + 22,55\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 22,55\% (-2) = 54,9\%$$

$$1994 = 100\% + 22,55\% (-1) = 77,45\%$$

$$1995 = 100\% + 22,55\% (0) = 100\%$$

$$1996 = 100\% + 22,55\% (1) = 122,55\%$$

$$1997 = 100\% + 22,55\% (2) = 145,1\%$$

$$1998 = 100\% + 22,55\% (3) = 167,65\%$$

$$\text{Anggaran tahun 1998} = 167,65\% \times 785.943.897$$

$$= 1.317.634.943$$

### 18. Hutang Lain-lain

Tahun	Hutang lain	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	872551920	112.7333	-2	4	-225.4666912	102,96
1994	861430143	111.2964	-1	1	-111.2964166	101,48
1995	625432820	80.80566	0	0	0	100
1996	528158275	68.23783	1	1	68.23782973	98,52
1997	982408325	126.9267	2	4	253.853495	97,04
Jumlah	3869981483	500	0	10	-14.67178312	

$$\text{Rata-rata} = \frac{3.869.981.483}{5} = 773.996.297$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-14,67\%}{10} = -1,48\%$$

$$Y = 100\% - 1,48\%X$$

Perhitungan trend untuk :

$$1993 = 100\% - 1,48\% (-2) = 102,96\%$$

$$1994 = 100\% - 1,48\% (-1) = 101,48\%$$

$$1995 = 100\% - 1,48\% (0) = 100\%$$

$$1996 = 100\% - 1,48\% (1) = 98,52\%$$

$$1997 = 100\% - 1,48\% (2) = 97,04\%$$

$$1998 = 100\% - 1,48\% (3) = 95,56\%$$

$$\text{Anggaran tahun 1998} = 95,56\% \times 773.996.297$$

$$= 1739.630.861,4$$

### 19. Kredit Investasi

Tahun	Kredit Investasi	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1251945588	50.10975	-2	4	-100.2195016	62,1
1994	2175490080	87.07508	-1	1	-87.07508279	81,05
1995	2750000000	110.0701	0	0	0	100
1996	3214600000	128.666	1	1	128.6659791	118,95
1997	3100000000	124.0791	2	4	248.1581131	137,9
Jumlah	12492035668	500	0	10	189.5295078	

$$\text{Rata-rata} = \frac{12.492.035.668}{5} = 2.498.407.134$$

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Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{189,53\%}{10} = 18,95\%$$

$$Y = 100\% + 18,95\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 18,95\%(-2) = 62,1\%$$

$$1994 = 100\% + 18,95\%(-1) = 81,05\%$$

$$1995 = 100\% + 18,95\%(0) = 100\%$$

$$1996 = 100\% + 18,95\%(1) = 118,95\%$$

$$1997 = 100\% + 18,95\%(2) = 137,9\%$$

$$1998 = 100\% + 18,95\%(3) = 156,85\%$$

$$\text{Anggaran tahun 1998} = 156,85\% \times 2.498.407.134 = 3.918.751.590$$

### 20. Modal

Tahun	Modal	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	6984265370	121.0463	-2	4	-242.0926489	116,56
1994	5400132857	93.59127	-1	1	-93.59126541	108,28
1995	6528469984	113.1468	0	0	0	100
1996	5283665116	91.57273	1	1	91.57272928	91,72
1997	4653022416	80.64288	2	4	161.2857563	83,44
Jumlah	28849555743	500	0	10	-82.82542878	

$$\text{Rata-rata} = \frac{28.849.555.743}{5} = 5.769.911.149$$

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Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-82,83\%}{10} = -8,28\%$$

$$Y = 100\% - 8,28\%X$$

Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% - 8,28\% (-2) = 116,56\% \\
 1994 &= 100\% - 8,28\% (-1) = 108,28\% \\
 1995 &= 100\% - 8,28\% (0) = 100\% \\
 1996 &= 100\% - 8,28\% (1) = 91,72\% \\
 1997 &= 100\% - 8,28\% (2) = 83,44\% \\
 1998 &= 100\% - 8,28\% (3) = 75,16\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 75,16\% \times 5.769.911.149 \\
 &= 4.336.665.220
 \end{aligned}$$

## 21. Penjualan Bersih

Tahun	Penjualan	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	7243523380	95.73945	-2	4	-191.4789083	98,78
1994	7723778347	102.0871	-1	1	-102.0871037	99,39
1995	7675669285	101.4512	0	0	0	100
1996	7700226680	101.7758	1	1	101.7758155	100,61
1997	7486156180	98.94639	2	4	197.8927847	101,22
Jumlah	37829353872	500	0	10	6.102588146	

$$\text{Rata-rata} = \frac{37.829.353.872}{5} = 7.565.870.774$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y/n}{5} = \frac{500\%/5}{5} = 100\% \quad b = \frac{\sum XY/\sum X^2}{10} = \frac{6,1\%/10}{10} = 0,61\%$$

$$Y = 100\% + 0,61\%X$$

Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% + 0,61\%(-2) = 98,78\% \\
 1994 &= 100\% + 0,61\%(-1) = 99,39\% \\
 1995 &= 100\% + 0,61\%(0) = 100\% \\
 1996 &= 100\% + 0,61\%(1) = 100,61\% \\
 1997 &= 100\% + 0,61\%(2) = 101,22\% \\
 1998 &= 100\% + 0,61\%(3) = 101,83\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 101,83\% \times 7.565.870.774 \\
 &= 7.704.326.209
 \end{aligned}$$

## 22. Persediaan Awal

Tahun	Persediaan Awal	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	140675216	50.79479	-2	4	-101.5895794	25,16
1994	164201478	59.28962	-1	1	-59.28961607	62,58
1995	94681735	34.18753	0	0	0	100
1996	488478287	176.379	1	1	176.3789854	137,42
1997	496703892	179.3491	2	4	358.6981483	174,84
Jumlah	1384740608	500	0	10	374.1979382	

$$\text{Rata-rata} = \frac{1.384.740.608}{5} = 276.948.121,6$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{374,2\%}{10} = 37,42\%$$

$$Y = 100\% + 37,42\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 37,42\%(-2) = 25,16\%$$

$$1994 = 100\% + 37,42\%(-1) = 62,58\%$$

$$1995 = 100\% + 37,42\%(0) = 100\%$$

$$1996 = 100\% + 37,42\%(1) = 137,42\%$$

$$1997 = 100\% + 37,42\%(2) = 174,84\%$$

$$1998 = 100\% + 37,42\%(3) = 212,26\%$$

$$\text{Anggaran tahun 1998} = 212,26\% \times 276.948.121,6 = 587.850.082,9$$

## 23. Pembelian

Tahun	Pembelian	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1983447866	57.83782	-2	4	-115.6756396	47,74
1994	1490109229	43.45195	-1	1	-43.45194576	73,87
1995	3892756684	113.5137	0	0	0	100
1996	5143487713	149.9853	1	1	149.9853466	126,13
1997	4636832599	135.2112	2	4	270.4223216	152,26
Jumlah	17146634091	500	0	10	261.2800828	

$$\text{Rata-rata} = \frac{17.146.634.091}{5} = 3.429.326.818$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{261,28\%}{10} = 26,13\%$$

$$Y = 100\% + 26,13\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 26,13\%(-2) = 47,74\%$$

$$1994 = 100\% + 26,13\%(-1) = 73,87\%$$

$$\begin{aligned}
 1995 &= 100\% + 26,13\%(0) = 100\% \\
 1996 &= 100\% + 26,13\%(1) = 126,13\% \\
 1997 &= 100\% + 26,13\%(2) = 152,26\% \\
 1998 &= 100\% + 26,13\%(3) = 178,39\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 178,39\% \times 3.429.326.818 \\
 &= 6.117.576.111
 \end{aligned}$$

#### 24. Persediaan Akhir

Tahun	Persediaan akhir	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	164201478	43.36292	-2	4	-86.72584428	27,52
1994	94681735	25.0039	-1	1	-25.00389614	63,76
1995	488478287	128.9991	0	0	0	100
1996	496703892	131.1714	1	1	131.1713662	136,24
1997	649274239	171.4627	2	4	342.925394	172,48
Jumlah	1893339631	500	0	10	362.3670198	

$$\text{Rata-rata} = \frac{1.893.339.631}{5} = 378.667.926,2$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{362.37\%}{10} = 36,24\%$$

$$Y = 100\% + 36,24\%X$$

Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% + 36,24\%(-2) = 27,52\% \\
 1994 &= 100\% + 36,24\%(-1) = 63,76\% \\
 1995 &= 100\% + 36,24\%(0) = 100\% \\
 1996 &= 100\% + 36,24\%(1) = 136,24\% \\
 1997 &= 100\% + 36,24\%(2) = 172,48\% \\
 1998 &= 100\% + 36,24\%(3) = 208,72\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 208,72\% \times 378.667.926,2 \\
 &= 790.355.695,6
 \end{aligned}$$

#### 25. Upah Tenaga Harian

Tahun	Upah tng harian	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	70456610	77.29108	-2	4	-154.5821507	84,52
1994	106971509	117.348	-1	1	-117.3480098	92,26
1995	81880536	89.82315	0	0	0	100
1996	74502697	81.72964	1	1	81.72964279	107,74
1997	121976135	133.8081	2	4	267.6162433	115,48
Jumlah	455787487	500	0	10	77.41572554	

$$\text{Rata-rata} = \frac{455.787.487}{5} = 91.157.497,4$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{77,42\%}{10} = 7,74\%$$

$$Y = 100\% + 7,74\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 7,74\%(-2) = 84,52\%$$

$$1994 = 100\% + 7,74\%(-1) = 92,26\%$$

$$1995 = 100\% + 7,74\%(0) = 100\%$$

$$1996 = 100\% + 7,74\%(1) = 107,74\%$$

$$1997 = 100\% + 7,74\%(2) = 115,48\%$$

$$1998 = 100\% + 7,74\%(3) = 123,22\%$$

$$\text{Anggaran tahun 1998} = 123,22\% \times 91.157.497,4 = 112.324.268,3$$

## 26. Penyusutan Aktiva

Tahun	Penyst aktiva	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	204677675	29.91894	-2	4	-59.83788427	116,04
1994	1702264138	248.83	-1	1	-248.8299823	108,02
1995	403976414	59.05161	0	0	0	100
1996	656032406	95.89612	1	1	95.89612347	91,98
1997	453585997	66.30334	2	4	132.6066773	83,96
Jumlah	3420536630	500	0	10	-80.1650658	

$$\text{Rata-rata} = \frac{3.420.536.630}{5} = 684.107.326$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-80,17\%}{10} = -8,02\%$$

$$Y = 100\% - 8,02\%X$$

Perhitungan trend untuk :

$$1993 = 100\% - 8,02\%(-2) = 116,04\%$$

$$1994 = 100\% - 8,02\%(-1) = 108,02\%$$

$$1995 = 100\% - 8,02\%(0) = 100\%$$

$$1996 = 100\% - 8,02\%(1) = 91,98\%$$

$$1997 = 100\% - 8,02\%(2) = 83,96\%$$

$$1998 = 100\% - 8,02\%(3) = 75,94\%$$

$$\text{Anggaran tahun 1998} = 75,94\% \times 684.107.326 = 519.511.103,4$$



### 27. Saldo Awal Barang Dalam Proses

Tahun	Saldo awal BDP	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	100084535	36.52007	-2	4	-73.04013557	19,3
1994	184047523	67.15751	-1	1	-67.15750856	59,65
1995	97600414	35.61363	0	0	0	100
1996	487061558	177.725	1	1	177.7249713	140,35
1997	501473621	182.9838	2	4	365.9676419	180,7
Jumlah	1370267651	500	0	10	403.4949691	

$$\text{Rata-rata} = \frac{1.370.267.651}{5} = 274.053.530$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{403.49\%}{10} = 40,35\%$$

$$Y = 100\% + 40,358,02\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 40,35\%(-2) = 19,3\%$$

$$1994 = 100\% + 40,35\%(-1) = 59,65\%$$

$$1995 = 100\% + 40,35\%(0) = 100\%$$

$$1996 = 100\% + 40,35\%(1) = 140,35\%$$

$$1997 = 100\% + 40,35\%(2) = 180,7\%$$

$$1998 = 100\% + 40,35\%(3) = 221,05\%$$

$$\text{Anggaran tahun 1998} = 221,05\% \times 274.053.530 = 605.795.328,1$$

### 28. Saldo Akhir Barang Dalam Proses

Tahun	Saldo akhir BDP	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	184047523	47.08666	-2	4	-94.17332234	28,16
1994	97600419	24.97006	-1	1	-24.97006091	64,08
1995	487061558	124.6097	0	0	0	100
1996	501473621	128.2969	1	1	128.2968556	135,92
1997	684165716	175.0367	2	4	350.073489	171,84
Jumlah	1954348837	500	0	10	359.2269613	

$$\text{Rata-rata} = \frac{1.954.348.837}{5} = 390.869.767,4$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{359,23\%}{10} = 35,92\%$$

$$Y = 100\% + 35,92\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 35,92\%(-2) = 28,16\%$$



$$\begin{aligned}
 1994 &= 100\% + 35,92\%(-1) = 64,08\% \\
 1995 &= 100\% + 35,92\%(0) = 100\% \\
 1996 &= 100\% + 35,92\%(1) = 135,92\% \\
 1997 &= 100\% + 35,92\%(2) = 171,84\% \\
 1998 &= 100\% + 35,92\%(3) = 207,76\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 207,76\% \times 390.869.767,4 \\
 &= 812.071.028,8
 \end{aligned}$$

### 29. Saldo Awal Barang Jadi

Tahun	Saldo awal B J	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1084949030	60,53826	-2	4	-121,0765124	58,4
1994	1241738411	69,28683	-1	1	-69,28682911	79,2
1995	1976994312	110,3128	0	0	0	100
1996	2175145200	121,3693	1	1	121,3692936	120,8
1997	2482027707	138,4928	2	4	276,9856003	141,6
Jumlah	8960854660	500	0	10	207,9915524	

$$\text{Rata-rata} = \frac{8.960.854.660}{5} = 1.792.170.932$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{207,99\%/10}{10} = 20,8\%$$

$$Y = 100\% + 20,8\% \cdot X$$

Perhitungan trend untuk :

$$\begin{aligned}
 1993 &= 100\% + 20,8\%(-2) = 58,4\% \\
 1994 &= 100\% + 20,8\%(-1) = 79,2\% \\
 1995 &= 100\% + 20,8\%(0) = 100\% \\
 1996 &= 100\% + 20,8\%(1) = 120,8\% \\
 1997 &= 100\% + 20,8\%(2) = 141,6\% \\
 1998 &= 100\% + 20,8\%(3) = 162,4\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Anggaran tahun 1998} &= 162,4\% \times 1.792.170.932 \\
 &= 2.910.485.594
 \end{aligned}$$

### 30. Saldo Akhir Barang Jadi

Tahun	Saldo akhir B J	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1241738411	58,85037	-2	4	-117,7007384	67,9
1994	1976994312	93,69674	-1	1	-93,69674333	83,95
1995	2175145200	103,0878	0	0	0	100
1996	2482027707	117,6321	1	1	117,6320597	116,05
1997	2684057164	127,0865	2	4	254,1729755	132,1
Jumlah	10549962794	500	0	10	160,4963468	

$$\text{Rata-rata} = \frac{10.559.962.794}{5} = 2.111.992.559$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{160,49\%}{10} = 16,05\%$$

$$Y = 100\% + 16,0515,97\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 16,05\%(-2) = 67,9\%$$

$$1994 = 100\% + 16,05\%(-1) = 83,95\%$$

$$1995 = 100\% + 16,05\%(0) = 100\%$$

$$1996 = 100\% + 16,05\%(1) = 116,05\%$$

$$1997 = 100\% + 16,05\%(2) = 132,1\%$$

$$1998 = 100\% + 16,05\%(3) = 148,15\%$$

$$\text{Anggaran tahun 1998} = 148,15\% \times 2.111.992.559 = 3.128.916.976$$

### 31. Biaya Karyawan

Tahun	Biaya kary	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	275860924	97.86015	-2	4	-195.7202922	101
1994	300575400	106.6275	-1	1	-106.6274706	100,5
1995	308622730	109.4822	0	0	0	100
1996	210725410	74.75368	1	1	74.75368064	99,5
1997	313680650	111.2765	2	4	222.552972	99
Jumlah	1409465114	500	0	10	-5.041110226	

$$\text{Rata-rata} = \frac{1.409.465.114}{5} = 281.893.023$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-5.04\%}{10} = -0,5\%$$

$$Y = 100\% - 0,5\%X$$

Perhitungan trend untuk :

$$1993 = 100\% - 0,5\%(-2) = 101\%$$

$$1994 = 100\% - 0,5\%(-1) = 100,5\%$$

$$1995 = 100\% - 0,5\%(0) = 100\%$$

$$1996 = 100\% - 0,5\%(1) = 99,5\%$$

$$1997 = 100\% - 0,5\%(2) = 99\%$$

$$1998 = 100\% - 0,5\%(3) = 98,5\%$$

$$\begin{aligned} \text{Anggaran tahun 1998} &= 98,5\% \times 281.893.023 \\ &= 277.664.627,7 \end{aligned}$$

### 32. Biaya Pemeliharaan

Tahun	Biaya Pemel	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	348275339	116.3626	-2	4	-232.7252299	120,04
1994	346475981	115.7614	-1	1	-115.7614297	110,02
1995	398780435	133.2369	0	0	0	100
1996	62731245	20.9592	1	1	20.95919777	89,98
1997	340245733	113.6798	2	4	227.3596709	79,96
Jumlah	1496508733	500	0	10	-100.167791	

$$\text{Rata-rata} = \frac{1.496.508.733}{5} = 299.301.746,6$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-100,16\%}{10} = -10,02\%$$

$$Y = 100\% - 10,02\%X$$

Perhitungan trend untuk :

$$1993 = 100\% - 10,02\%(-2) = 120,04\%$$

$$1994 = 100\% - 10,02\%(-1) = 110,02\%$$

$$1995 = 100\% - 10,02\%(0) = 100\%$$

$$1996 = 100\% - 10,02\%(1) = 89,98\%$$

$$1997 = 100\% - 10,02\%(2) = 79,96\%$$

$$1998 = 100\% - 10,02\%(3) = 69,94\%$$

$$\begin{aligned} \text{Anggaran tahun 1998} &= 69,94\% \times 299.301.746,6 \\ &= 209.331.641,6 \end{aligned}$$

### 33. Biaya Kantor

Tahun	Biaya Kantor	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	240675148	126.401	-2	4	-252.8020518	133,7
1994	241822400	127.0036	-1	1	-127.0035552	116,85
1995	235400178	123.6306	0	0	0	100
1996	65894716	34.60748	1	1	34.60747723	83,15
1997	168237600	88.3573	2	4	176.7145915	66,3
Jumlah	952030042	500	0	10	-168.4835383	

$$\text{Rata-rata} = \frac{952.030.042}{5} = 190.406.008$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-168,48\%}{10} = -16,848\%$$

$$Y = 100\% - 16,85\%X \quad = 100\% \quad = -16,85\%$$

Perhitungan trend untuk :

$$\begin{aligned} 1993 &= 100\% - 16,85\%(-2) = 133,7\% \\ 1994 &= 100\% - 16,85\%(-1) = 116,85\% \\ 1995 &= 100\% - 16,85\%(0) = 100\% \\ 1996 &= 100\% - 16,85\%(1) = 83,1\% \\ 1997 &= 100\% - 16,85\%(2) = 66,3\% \\ 1998 &= 100\% - 16,85\%(3) = 49,45\% \end{aligned}$$

$$\begin{aligned} \text{Anggaran tahun 1998} &= 49,45\% \times 190.406.008 \\ &= 94.155.770,99 \end{aligned}$$

#### 34. Biaya Lain-Lain

Tahun	Biaya Lain <sup>2</sup>	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	75289460	113.0449	-2	4	-226.0897599	130,58
1994	84600240	127.0247	-1	1	-127.0247386	115,29
1995	80144275	120.3342	0	0	0	100
1996	52612822	78.99658	1	1	78.99658393	84,71
1997	40360147	60.59956	2	4	121.1991153	69,42
Jumlah	333006944	500	0	10	-152.9187992	

$$\text{Rata-rata} = \frac{333.006.944}{5} = 66.601.388,8$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\Sigma Y}{n} = \frac{500\%/5}{= 100\%} \quad b = \frac{\Sigma XY}{\Sigma X^2} = \frac{-152.92\%/10}{= -15,29\%}$$

$$Y = 100\% - 15,29\%X$$

Perhitungan trend untuk :

$$\begin{aligned} 1993 &= 100\% - 15,29\%(-2) = 130,58\% \\ 1994 &= 100\% - 15,29\%(-1) = 115,29\% \\ 1995 &= 100\% - 15,29\%(0) = 100\% \\ 1996 &= 100\% - 15,29\%(1) = 84,71\% \\ 1997 &= 100\% - 15,29\%(2) = 69,42\% \\ 1998 &= 100\% - 15,29\%(3) = 54,13\% \end{aligned}$$

$$\begin{aligned} \text{Anggaran tahun 1998} &= 54,13\% \times 66.601.388,8 \\ &= 36.051.331,76 \end{aligned}$$

### 35. Biaya Penyusutan

Tahun	Biaya Pyst	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	275188440	115.2259	-2	4	-230.4517384	115,88
1994	260147875	108.9281	-1	1	-108.9281404	107,88
1995	258177659	108.1032	0	0	0	100
1996	180411670	75.5413	1	1	75.54129632	92,06
1997	220200475	92.20152	2	4	184.4030304	84,12
Jumlah	1194126119	500	0	10	-79.4355207	

$$\text{Rata-rata} = \frac{1.194.126.119}{5} = 238.825.224$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-79.42\%/10}{10} = -7,94\%$$

$$Y = 100\% - 7,94\%X$$

Perhitungan trend untuk :

$$1993 = 100\% - 7,94\%(-2) = 115,88\%$$

$$1994 = 100\% - 7,94\%(-1) = 107,88\%$$

$$1995 = 100\% - 7,94\%(0) = 100\%$$

$$1996 = 100\% - 7,94\%(1) = 92,06\%$$

$$1997 = 100\% - 7,94\%(2) = 84,12\%$$

$$1998 = 100\% - 7,94\%(3) = 76,18\%$$

$$\text{Anggaran tahun 1998} = 76,18\% \times 238.825.224 = 181.937.055,6$$

### 36. Biaya Iklan dan Penyusutan

Tahun	Biaya Iklan&Pms	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	614822600	114.5062	-2	4	-229.0124287	115,72
1994	622411869	115.9197	-1	1	-115.9196602	107,86
1995	582411725	108.4699	0	0	0	100
1996	300247451	55.91889	1	1	55.91889267	92,14
1997	564775495	105.1853	2	4	210.3706139	84,28
Jumlah	2684669140	500	0	10	-78.64258238	

$$\text{Rata-rata} = \frac{2.684.669.140}{5} = 536.933.828$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{-78.64\%/10}{10} = -7,86\%$$

$$Y = 100\% - 7,86\%X$$

Perhitungan trend untuk :

1993 = 100% - 7,86%(-2) = 115,72%  
 1994 = 100% - 7,86%(-1) = 107,86%  
 1995 = 100% - 7,86%( 0) = 100%  
 1996 = 100% - 7,86%( 1) = 92,14%  
 1997 = 100% - 7,86%( 2) = 84,28%  
 1998 = 100% - 7,86%( 3) = 76,42%

Anggaran tahun 1998 = 76,4% x 536.933.828  
 = 410.324.831,4

### 37. Biaya Lain-lain

Tahun	Biaya Lain <sup>2</sup>	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	58245166	119.4308	-2	4	-238.861648	130,88
1994	65800470	134.9229	-1	1	-134.9228595	115,44
1995	62214206	127.5693	0	0	0	100
1996	8177680	16.76821	1	1	16.76820804	84,56
1997	49407258	101.3088	2	4	202.617657	69,12
Jumlah	243844780	500	0	10	-154.3986424	

Rata-rata =  $\frac{243.844.780}{5} = 48.768.956$

Proyeksi pertumbuhan tahun 1993-1998

$Y = a + bX$  dimana  $a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\%$        $b = \frac{\sum XY}{\sum X^2} = \frac{-154,4\%}{10} = -15,4\%$

$Y = 100\% - 15,4\%X$

Perhitungan trend untuk :

1993 = 100% - 15,4%(-2) = 130,88%  
 1994 = 100% - 15,4%(-1) = 115,44%  
 1995 = 100% - 15,4%( 0) = 100%  
 1996 = 100% - 15,4%( 1) = 84,56%  
 1997 = 100% - 15,4%( 2) = 69,12%  
 1998 = 100% - 15,4%( 3) = 53,68%

Anggaran tahun 1998 = 53,68% x 48.768.956  
 = 26.179.175,58

### 38. Pendapatan lain-lain

Tahun	Pendapatan Lain <sup>2</sup>	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	146237955	79.25837	-2	4	-158.5167393	73.22
1994	115470000	62.58269	-1	1	-62.58268548	86.61
1995	240633895	130.4193	0	0	0	100
1996	185471680	100.5224	1	1	100.5223505	133.39
1997	234725980	127.2173	2	4	254.4346095	73.22
Jumlah	922539510	500	0	10	133.8575353	

$$\text{Rata-rata} = \frac{922.539.510}{5} = 184.507.902$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{133,86\%}{10} = 13,39\%$$

$$Y = 100\% + 13,39\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 13,39\%(-2) = 73,22\%$$

$$1994 = 100\% + 13,39\%(-1) = 86,61\%$$

$$1995 = 100\% + 13,39\%(0) = 100\%$$

$$1996 = 100\% + 13,39\%(1) = 133,39\%$$

$$1997 = 100\% + 13,39\%(2) = 126,78\%$$

$$1998 = 100\% + 13,39\%(3) = 140,17\%$$

$$\text{Anggaran tahun 1998} = 140,17\% \times 184.507.902 = 258.624.726,2$$

### 39. Biaya Lain-lain

Tahun	Biaya Lain <sup>2</sup>	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	30492800	98.30606	-2	4	-196.6121137	79.52
1994	12050723	38.85045	-1	1	-38.85045192	89.76
1995	45245763	145.8683	0	0	0	100
1996	29803245	96.08299	1	1	96.08299328	110.24
1997	37498625	120.8922	2	4	241.7844187	120,48
Jumlah	155091156	500	0	10	102.4048463	

$$\text{Rata-rata} = \frac{155.091.156}{5} = 31.018.231,2$$

Proyeksi pertumbuhan tahun 1993-1998

$$Y = a + bX \quad \text{dimana} \quad a = \frac{\sum Y}{n} = \frac{500\%}{5} = 100\% \quad b = \frac{\sum XY}{\sum X^2} = \frac{102,40\%}{10} = 10,24\%$$

$$Y = 100\% + 10,24\%X$$

Perhitungan trend untuk :

$$1993 = 100\% + 10,24\%(-2) = 79,52\%$$

$$1994 = 100\% + 10,24\%(-1) = 89,76\%$$



1995 = 100% + 10,24%( 0) = 100%  
 1996 = 100% + 10,24%( 1) = 110,24%  
 1997 = 100% + 10,24%( 2) = 120,48%  
 1998 = 100% + 10,24%( 3) = 130,72%

Anggaran tahun 1998 = 130,72% x 31.018.231,2  
 = 40.547.031,82

#### 40. Pajak

Tahun	Pajak	Y%	X	X <sup>2</sup>	XY%	Ratio pertumbuhan Y
1993	1042982381	145.4392	-2	4	-290.8783817	150,92
1994	955592270	133.253	-1	1	-133.2530339	125,46
1995	764430346	106.5964	0	0	0	100
1996	429195444	59.84937	1	1	59.84936969	74,54
1997	393430003	54.86204	2	4	109.7240804	49,08
Jumlah	3585630444	500	0	10	-254.5579655	

Rata-rata =  $\frac{3.585.630.444}{5} = 717.126.089$

Proyeksi pertumbuhan tahun 1993-1998

$Y = a + bX$  dimana  $a = \frac{\Sigma Y}{n} = \frac{500\%}{5} = 100\%$        $b = \frac{\Sigma XY}{\Sigma X^2} = \frac{-254,56\%}{10} = -25,46\%$

$Y = 100\% - 25,46\%X$

Perhitungan trend untuk :

1993 = 100% - 25,46%(-2) = 150,92%  
 1994 = 100% - 25,46%(-1) = 125,46%  
 1995 = 100% - 25,46%( 0) = 100%  
 1996 = 100% - 25,46%( 1) = 74,54%  
 1997 = 100% - 25,46%( 2) = 49,08%  
 1998 = 100% - 25,46%( 3) = 23,62%

Anggaran tahun 1998 = 23,62% x 717.126.089  
 = 169.385.182,2

**mpiran 3**

Tahun	Modal Kerja	Pertumbuhan	
		Rp	%
1993	4.123.932.717,00		
1994	5.028.115.562,00	904.182.845,00	21,93
1995	5.632.008.294,00	603.892.732,00	12,01
1996	6.137.727.500,00	505.719.206,00	8,98
1997	6.286.842.048,00	149.114.548,00	2,43
*1998	5.847.371.029,01	(439.471.018,99)	-6,99

$$93/1994 = \frac{4.123.932.717 - 5.028.115.562}{4.123.932.717 - 5.028} \times 100\% = 21,93\%$$

$$94/1995 = \frac{5.028.115.562 - 5.632.008.294}{5.028.115.562} \times 100\% = 12,01\%$$

$$95/1996 = \frac{5.632.008.294 - 6.137.727.500}{5.632.008.294} \times 100\% = 8,98\%$$

$$96/1997 = \frac{6.137.727.500 - 6.286.842.048}{6.137.727.500} \times 100\% = 2,43\%$$

$$97/1998 = \frac{6.286.842.048 - 5.847.371.029,01}{6.286.842.048} \times 100\% = -6,99\%$$

Tahun	Penjualan Bersih	Pertumbuhan	
		Rp	%
1993	7.243.523.380,00		
1994	7.723.778.347,00	480.254.967,00	6,63
1995	7.675.669.285,00	(48.109.062,00)	-0,62
1996	7.700.226.680,00	24.557.395,00	0,32
1997	7.486.156.180,00	(214.070.500,00)	-2,78
*1998	7.704.326.209,00	218.170.029,00	2,91

$$93/1994 = \frac{7.243.523.380 - 7.723.778.347}{7.243.523.380} \times 100\% = 6,63\%$$

$$94/1995 = \frac{7.723.778.347 - 7.675.669.285}{7.723.778.347} \times 100\% = -0,62\%$$

$$95/1996 = \frac{7.675.669.285 - 7.700.226.680}{7.675.669.285} \times 100\% = 0,32\%$$

$$96/1997 = \frac{7.700.226.680 - 7.486.156.180}{7.700.226.680} \times 100\% = -2,78\%$$

$$97/1998 = \frac{7.486.156.180 - 7.704.326.209}{7.486.156.180} \times 100\% = 2,91\%$$

Tahun	Laba	Pertumbuhan	
		Rp	%
1993	2.433.625.557.00		
1994	2.229.483.297.00	(204.142.260.00)	-8,39
1995	1.783.670.808.00	(445.812.489.00)	-19,99
1996	1.001.456.036.00	(782.214.772.00)	-43,85
1997	918.003.342.00	(83.452.694.00)	-8,33
*1998	395.175.499.28	(522.827.842.72)	-56,95

$$93/1994 = \frac{2.433.625.557 - 2.229.483.297}{2.433.625.557} \times 100\% = -8,39\%$$

$$94/1995 = \frac{2.229.483.297 - 1.783.670.808}{2.229.483.297} \times 100\% = -19,99\%$$

$$95/1996 = \frac{1.783.670.808 - 1.001.456.036}{1.783.670.808} \times 100\% = -43,85\%$$

$$96/1997 = \frac{1.001.456.036 - 918.003.342}{1.001.456.036} \times 100\% = -8,33\%$$

$$97/1998 = \frac{918.003.342 - 395.175.499,28}{918.003.342} \times 100\% = -56,95\%$$

