

Lampiran A1

CV. SAMPURNA
 LAPORAN LABA / RUGI
 PERIODE SAMPAI DENGAN 31 DESEMBER 1992

(dalam rupiah)

Pendapatan		
- Penjualan		139.534.760,00
- Retur penjualan		9.620.100,00
		<hr/>
		129.914.660,00
- Harga pokok penjualan		82.035.870,00
		<hr/>
		47.878.790,00
Biaya Operasional		
Biaya Administrasi		
- Biaya gaji	6.548.955,00	
- Biaya supplies kantor	674.460,00	
- Biaya supplies swah room	350.675,00	
- Biaya administrasi Bank	359.760,00	
	<hr/>	
	7.953.880,00	
Biaya Umum		
- Biaya kerugian piutang	200.000,00	
- Biaya fak, telegram dan pos	115.785,00	
- Biaya air, listrik dan telepon	314.430,00	
- Biaya bahan bakar kendaraan	403.140,00	
- Biaya perbaikan bangunan	407.995,00	
- Biaya perawatan kendaraan	584.110,00	
- Biaya perawatan mesin	23.600,00	
- Biaya perjalanan	650.305,00	
- Biaya penyusutan bangunan	349.000,00	
- Biaya penyusutan mesin-mesin	0,00	
- Biaya penyusutan peralatan	239.450,00	
- Biaya penyusutan kendaraan	1.647.300,00	
- Biaya penyusutan lain-lain	3.394.870,00	
- Rekening koran	19.600,00	
	<hr/>	
	9.361.785,00	
Biaya Penjualan		
- Biaya Pemasaran	0,00	
- Biaya promosi dan iklan	1.744.675,00	
- Ongkos kirim barang	1.310.785,00	
	<hr/>	
	3.055.480,00	
		<hr/>
Total biaya operasional		20.371.145,00
		<hr/>
Labanya bersih sebelum pajak & bunga		27.507.647,00
		<hr/>
- Biaya bunga	1.906.800,00	
- PPH dan FPN	0,00	
		<hr/>
Labanya usaha		25.600.845,00

Sumber: perusahaan kuningan SAMPURNA Juana

Lampiran A2

CV. SAMPURNA
 LAPORAN LABA / RUGI
 PERIODE SAMPAI DENGAN 31 DESEMBER 1993

(dalam rupiah)

Pendapatan		
- Penjualan		233.280.160,00
- Retur penjualan		309.700,00
		<hr/>
		232.970.460,00
- Harga pokok penjualan		80.093.011,00
		<hr/>
		152.877.449,00
Biaya Operasional		
<i>Biaya Administrasi</i>		
- Biaya gaji	58.439.125,00	
- Biaya supplies kantor	3.634.520,00	
- Biaya supplies swah room	122.350,00	
- Biaya administrasi Bank	1.287.433,00	
	<hr/>	
	63.483.428,00	
<i>Biaya Umum</i>		
- Biaya kerugian piutang	0,00	
- Biaya fak, telegram dan pos	949.930,00	
- Biaya air, listrik dan telepon	9.644.405,00	
- Biaya bahan bakar kendaraan	4.504.220,00	
- Biaya perbaikan bangunan	2.025.100,00	
- Biaya parkir	43.000,00	
- Biaya perawatan mesin	786.825,00	
- Biaya perjalanan	803.060,00	
- Biaya penyusutan bangunan	0,00	
- Biaya asuransi	36.000,00	
- Biaya penyusutan peralatan	0,00	
- Biaya penyusutan kendaraan	0,00	
- Biaya penyusutan inventaris kantor	7.948.190,00	
- Rekening koran	321.000,00	
	<hr/>	
	27.066.455,00	
<i>Biaya Penjualan</i>		
- Biaya Pemasaran	234.250,00	
- Biaya promosi dan iklan	4.441.850,00	
- Ongkos kirim barang	2.914.300,00	
	<hr/>	
	7.590.400,00	
Total biaya operasional		<hr/>
		89.140.283,00
Laba bersih sebelum pajak & bunga		<hr/>
		54.737.166,00
- Pendapatan lain-lain		1.219.688,00
		<hr/>
- Biaya bunga	9.919.859,37	
- PPH dan PPN	22.638.016,00	
Laba usaha		<hr/>
		23.398.978,63

Sumber: perusahaan kuingan SAMPURNA Juana

Lampiran A3

CV. SAMPURNA
LAPORAN LABA / RUGI
PERIODE SAMPAI DENGAN 31 DESEMBER 1974

(dalam rupiah)

Pendapatan		
- Penjualan		406.171.500,00
- Retur dan potongan penjualan		18.735.455,00
		<hr/>
- Harga pokok penjualan		387.436.045,00
		239.245.550,00
		<hr/>
		148.190.494,00
Biaya Oprasional		
Biaya Administrasi		
- Biaya gaji	48.003.225,00	
- Biaya supplies kantor	3.067.500,00	
- Biaya supplies swch room	332.600,00	
- Biaya administrasi Bank	233.000,00	
	<hr/>	51.636.325,00
Biaya Usus		
- Biaya kerugian piutang	6.080.800,00	
- Biaya fak, telegram dan pos	682.160,00	
- Biaya air, listrik dan telepon	8.344.355,00	
- Biaya bahan bakar kendaraan	4.333.810,00	
- Biaya perbaikan bangunan	697.350,00	
- Biaya perawatan kendaraan	5.357.500,00	
- Biaya perawatan mesin	794.850,00	
- Biaya perjalanan	1.431.700,00	
- Biaya penyusutan bangunan	2.909.404,00	
- Biaya parkir	37.850,00	
- Biaya penyusutan peralatan	0,00	
- Biaya penyusutan kendaraan	9.121.470,12	
- Biaya penyusutan inventaris kantor	7.948.190,00	
- Rekening koran	516.700,00	
	<hr/>	48.256.139,00
Biaya Penjualan		
- Biaya Pemasaran	0,00	
- Biaya promosi dan iklan	601.000,00	
- Ongkos kirim barang	2.857.600,00	
	<hr/>	3.458.600,00
Total biaya oprasional		<hr/>
		103.351.064,86
Labu bersih sebelum pajak & bunga		<hr/>
		44.839.429,46
- Pendapatan lain-lain		25.016.928,92
		<hr/>
- Biaya bunga	5.171.452,00	
- PPH dan PPN	37.208.998,47	
	<hr/>	
Labu usaha		<hr/>
		27.475.907,91

Sumber: perusahaan kuningan SAMPURNA Juana

Lampiran A4

CV. SAMPURNA
LAPORAN LABA / RUGI
PERIODE SAMPAI DENGAN 31 DESEMBER 1995

(dalam rupiah)

Pendapatan		
- Penjualan		335.919.825,00
- Retur dan diskon penjualan		32.267.575,00
		<hr/>
		323.652.250,00
- Harga pokok penjualan		180.643.587,50
		<hr/>
		143.008.662,50
Biaya Oprasional		
Biaya Administrasi		
- Biaya gaji	47.405.250,00	
- Biaya supplies kantor	3.067.500,00	
- Biaya supplies swoh room	122.250,00	
- Biaya administrasi Bank	242.000,00	
	<hr/>	51.379.400,00
Biaya Usus		
- Biaya kerugian piutang	1.550.000,00	
- Biaya fak. telegram dan pos	604.400,00	
- Biaya air, listrik dan telepon	8.990.200,00	
- Biaya bahan bakar kendaraan	2.673.400,00	
- Biaya perbaikan bangunan	2.215.000,00	
- Biaya perawatan kendaraan	2.452.600,00	
- Biaya perawatan mesin	2.313.375,00	
- Biaya perjalanan	1.880.250,00	
- Biaya penyusutan bangunan	1.880.250,00	
- Biaya penyusutan mesin-mesin	0,00	
- Biaya penyusutan peralatan	0,00	
- Biaya penyusutan kendaraan	6.841.103,00	
- Biaya penyusutan lain-lain	0,00	
- Rekening koran	312.300,00	
	<hr/>	32.987.032,74
Biaya Penjualan		
- Biaya Pemasaran	0,00	
- Biaya promosi dan iklan	450.100,00	
- Ongkos kirim barang	1.922.600,00	
	<hr/>	2.372.700,00
Total biaya oprasional		<hr/> 78.000.450,00
Labu bersih sebelum pajak & bunga		<hr/> 56.269.529,76
- Pendapatan lain-lain		21.730.920,33
		<hr/>
- Biaya bunga	4.572.833,00	
- PPH dan PPN	28.407.865,12	
Labu usaha		<hr/> 45.018.751,00

Sumber: perusahaan kuningan SAMPURNA Juana

Lampiran A5

CV. SAMPURNA
 LAPORAN LABA / RUGI
 PERIODE SAMPAI DENGAN 31 DESEMBER 1996

(dalam rupiah)

Pendapatan		
- Penjualan		817.559.025,00
- Diskon penjualan		23.078.500,00
		<hr/>
- Harga pokok penjualan		794.480.525,00
		576.316.646,00
		<hr/>
		218.163.878,00
Biaya Operasional		
Biaya Administrasi		
- Biaya gaji	70.869.600,00	
- Biaya supplies kantor	4.053.925,00	
- Biaya supplies swoh room	247.325,00	
- Biaya administrasi Bank	267.000,00	
	<hr/>	
		75.437.850,00
Biaya Usaha		
- Biaya kerugian piutang	1.390.800,00	
- Biaya fak, telegram dan pos	317.980,00	
- Biaya air, listrik dan telepon	14.231.435,00	
- Biaya bahan bakar kendaraan	5.131.500,00	
- Biaya perbaikan bangunan	2.419.775,00	
- Biaya perawatan kendaraan	4.063.200,00	
- Biaya perawatan mesin	2.958.800,00	
- Biaya perjalanan	2.592.800,00	
- Biaya penyusutan bangunan	2.909.404,74	
- Biaya penyusutan mesin-mesin	1.808.796,00	
- Biaya penyusutan peralatan	825.282,00	
- Biaya penyusutan kendaraan	5.130.826,83	
- Biaya penyusutan inventaris kantor	4.182.777,00	
- Rekening koran	674.800,00	
	<hr/>	
		48.739.178,56
Biaya Penjualan		
- Biaya Pemasaran	34.276.510,00	
- Biaya promosi dan iklan	707.500,00	
- Ongkos kirim barang	3.586.650,00	
	<hr/>	
		38.570.660,00
		<hr/>
Total biaya operasional		162.747.688,56
		<hr/>
Labu bersih sebelum pajak & bunga		55.416.190,00
- Pendapatan lain-lain		23.272.820,00
		<hr/>
- Biaya bunga	4.262.010,00	
- PPH dan PPN	0,00	
		<hr/>
Labu usaha		74.427.000,00

Sumber: perusahaan kuningan SAMPURNA Juana

Lampiran B1

CV. BAHPUANA
 PERIODE SAMPAI DENGAN 31 DESEMBER 1992

(dalam rupiah)

A K T I V A		P A S I V A	
Aktiva Lancar		Hutang Lancar	
- Kas	1.874.650,00	- Hutang	15.471.470,00
- Kas di Bank	4.892.290,00	- Hutang pendapatan	4.857.850,00
- Piutang	78.719.745,00	- Hutang pajak	0,00
			<hr/>
			20.349.320,00
- Persediaan bahan baku	9.911.120,00	Hutang Jangka Panjang	
- Barang dalam proses	33.325.650,00	- Hutang Bank	0,00
- Barang jadi di gudang	4.342.400,00	- Hutang investasi	20.714.620,00
- Barang di swah room	1.601.800,00		
- Komponen meubel	2.632.850,00		
	<hr/>		
Jumlah aktiva lancar	137.306.305,00		
Aktiva Tetap			
- Tanah dan bangunan	31.112.000,00	Modal	
- Mesin-mesin	29.862.650,00	- Modal sendiri	137.773.435,00
- Peralatan	1.964.420,00	- Modal sendiri	137.773.435,00
- Peralatan	1.704.420,00	- Modal sendiri	137.773.435,00
- Peralatan	1.704.420,00		
- Kendaraan	24.710.000,00		
- Inventaris kantor	7.193.700,00		
	<hr/>		
	94.832.770,00		
Akum. peny. aktiva tetap	3.298.670,00		
	<hr/>		
Jumlah aktiva tetap	91.536.100,00		
	<hr/>		
Total aktiva	228.842.405,00	Total pasiva	228.842.405,00
	<hr/> <hr/>		<hr/> <hr/>

Sumber: perusahaan keuangan BAHPUANA Juana

Lampiran B2

CV. SAKPURA
N E R A C A
PERIODE SAMPAI DENGAN 31 DESEMBER 1973

(dalam rupiah)

A K T I V A		P A S I V A	
Aktiva Lancar		Hutang Lancar	
- Kas	467.531,00	- Hutang	77.418.385,00
- Kas di Bank	127.081.095,50	- Hutang pendapatan	132.940.341,30
- Piutang	101.697.455,00	- Hutang pajak	0,00
			<hr/>
			210.359.226,30
- Persediaan bahan baku	54.348.856,50	Hutang Jangka Panjang	
- Barang dalam proses	189.715.240,00	- Hutang Bank	56.307.261,00
- Barang jadi di gudang	16.311.550,00	- Hutang investasi	22.204.500,00
- Barang di show room	7.923.450,00		
- Komponen meubel	23.368.900,90		
	<hr/>		
Jumlah aktiva lancar	520.914.078,90		
Aktiva Tetap		Modal	
- Tanah dan bangunan	105.815.000,00	- Modal pemilik	649.399.011,35
- Mesin-mesin	164.358.650,00		
- Peralatan	11.358.050,00		
- Kendaraan	115.313.400,00		
- Inventaris kantor	34.823.220,00		
	<hr/>		
	431.668.320,00		
Akum. peny. aktiva tetap	12.312.400,25		
	<hr/>		
Jumlah aktiva tetap	491.355.919,75		
	<hr/>		
Total aktiva	940.269.998,65	Total pasiva	940.269.998,65
	<hr/> <hr/>		<hr/> <hr/>

Sumber: perusahaan kliningan SAKPURA Juana

Lampiran B3

CV. SAMPURNA
M E R A C A
PERIODE SAMPAI DENGAN 31 DESEMBER 1994

(dalam rupiah)

A K T I V A		P A S I V A	
Aktiva Lancar		Hutang Lancar	
- Kas	595.170,00	- Hutang	78.056.038,03
- Kas di Bank	22.761.015,13	- Hutang pendapatan	12.257.650,00
- Piutang	124.398.532,36	- Hutang pajak	1.836.221,33
			<hr/>
- Persediaan bahan baku	40.486.500,00		92.149.909,36
- Barang dalam proses	75.537.525,00	Hutang Jangka Panjang	
- Barang jadi di gudang	14.773.040,00	- Hutang Bank	24.823.220,00
- Barang di show room	6.056.500,00	- Hutang investasi	0,00
- Komponen meubel	21.021.023,00		
	<hr/>		
Jumlah aktiva lancar	305.630.305,49		
Aktiva Tetap		Modal	
- Tanah dan bangunan	109.048.000,00	- Modal pemilik	599.907.509,89
- Mesin-mesin	170.939.150,00		
- Peralatan	12.248.000,00		
- Kendaraan	115.313.400,00		
- Inventaris kantor	34.823.220,00		
	<hr/>		
	442.421.864,90		
Akum. peny. aktiva tetap	31.171.531,14		
	<hr/>		
Jumlah aktiva tetap	411.250.333,76		
	<hr/>		
Total aktiva	716.880.639,25	Total pasiva	716.880.639,25
	<hr/> <hr/>		<hr/> <hr/>

Sumber: perusahaan keuangan SAMPURNA Juana

Lampiran B4

CV. SAMPURNA
N E R A C A
PERIODE SAMPAI DENGAN 31 DESEMBER 1995

(dalam rupiah)

A K T I V A		P A S I V A	
Aktiva Lancar		Utang Lancar	
- Kas	147.800,00	- Utang	59.342.065,00
- Kas di Bank	27.056.817,93	- Utang pendapatan	10.640.625,00
- Piutang	120.181.798,67	- Utang pajak	2.725.713,32
			<hr/>
			72.708.403,32
- Persediaan bahan baku	47.761.025,00	Utang Jangka Panjang	
- Barang dalam proses	66.653.144,00	- Utang Bank	28.342.780,00
- Barang jadi di gudang	18.466.300,00	- Utang investasi	0,00
- Barang di show room	9.966.300,00		
- Komponen meubel	25.867.870,00		
	<hr/>		
Jumlah aktiva lancar	316.100.880,62		
Aktiva Tetap		Modal	
- Tanah dan bangunan	109.048.094,90	- Modal pemilik	637.663.761,36
- Mesin-mesin	170.989.150,00		
- Peralatan	12.243.000,00		
- Kendaraan	115.313.400,00		
- Inventaris kantor	34.823.220,00		
	<hr/>		
	442.421.864,90		
Akum. peny. aktiva tetap	19.107.799,74		
	<hr/>		
Jumlah aktiva tetap	423.314.065,20		
	<hr/>		
Total aktiva	739.414.945,20	Total pasiva	739.414.945,78
	<hr/> <hr/>		<hr/> <hr/>

Sumber: perusahaan kuningan SAMPURNA Juana

Lampiran B5

CV. SAMPURNA
N E R A C A
PERIODE SAMPAI DENGAN 31 DESEMBER 1998

(dalam rupiah)

A K T I V A		P A S I V A	
Aktiva Lancar		hutang lancar	
- Kas	2.286.650,00	- hutang	79.603.744,00
- Kas di Bank	47.070.861,28	- hutang pendapatan	11.747.450,00
- Piutang	78.863.000,00	- hutang pajak	1.981.277,73
			<hr/>
- Persediaan bahan baku	44.743.450,00		93.333.071,71
- Barang dalam proses	95.110.775,00	hutang jangka panjang	
- Barang jadi di gudang	22.924.732,00	- hutang Bank	36.305.820,00
- Barang di swah roba	13.415.450,00	- hutang investasi	0,00
- Komponen meubel	24.617.200,00		
	<hr/>		
Jumlah aktiva lancar	349.041.825,28		
Aktiva Tetap		Kapital	
- Tanah dan bangunan	109.048.094,90	- Modal pemilik	133.419.300,00
- Mesin-mesin	190.939.150,00		
- Peralatan	13.048.000,00		
- Kendaraan	115.313.400,00		
- Inventaris kantor	34.823.220,00		
	<hr/>		
	463.221.864,90		
Akum. peny. aktiva tetap	289.805.493,28		
	<hr/>		
Jumlah aktiva tetap	164.416.366,70		
	<hr/>		
Total aktiva	513.458.191,90	Total pasiva	513.458.191,90
	<hr/> <hr/>		<hr/> <hr/>

Sumber: perusahaan keuangan SAMPURNA Jember

LAMPIRAN C
LAPORAN KEUANGAN TAHUN 1992 SAMPAI DENGAN 1996
(POS - POS NERACA)

KETERANGAN	1992	1993	1994	1995	1996
PIUTANG	78.719.745,00	101.697.445,00	124.398.532,00	120.181.798,69	98.868.000,00
PERSEDIAAN	51.813.820,00	291.667.997,40	117.398.088,00	168.714.464,00	200.816.614,00
AKTIVA LANCAR	137.306.305,00	520.914.078,90	305.630.305,49	316.100.880,62	349.041.825,21
PERALATAN	1.964.420,00	11.358.050,00	12.248.000,00	12.248.000,00	13.048.000,00
AKTIVA TETAP	91.536.100,00	419.355.919,75	411.250.333,76	432.314.065,20	164.416.366,70
TOTAL AKTIVA	228.842.405,00	940.269.998,65	716.880.639,25	739.414.945,20	513.458.191,90
HUTANG LANCAR	20.349.320,00	210.359.226,30	92.149.909,36	72.708.403,92	93.333.071,73
HUTANG JANGKA PANJANG	20.714.620,00	80.511.761,00	24.823.220,00	28.842.780,00	36.705.820,00
MASAL SEPTIRE	187.778.465,00	649.399.011,35	590.907.509,89	637.869.761,86	389.419.300,17
TOTAL PASIVA	228.842.405,00	940.269.998,65	716.880.639,25	739.414.945,78	513.458.191,90

LAMPIRAN D
LAPORAN KEUANGAN TAHUN 1992 SAMPAI DENGAN 1996
(POS - POS RUGI LABA)

KETERANGAN	1992	1993	1994	1995	1996
PENJUALAN BERSIH	129.914.660,00	232.970.460,00	387.436.045,00	323.625.250,00	794.480.525,00
HPP	82.035.870,00	80.093.011,00	239.245.550,00	180.643.587,50	576.316.646,44
LABA KOTOR	47.878.790,00	152.877.449,00	148.190.494,32	140.008.662,50	218.163.878,56
BIAYA GAJI	6.548.955,00	58.439.125,00	48.003.225,00	47.405.250,00	70.869.600,00
BIAYA PENJUALAN	3.055.480,00	7.590.400,00	3.458.600,00	2.372.700,00	38.570.660,00
LABA SEBELUM BUNGA DAN PAJAK	27.507.647,00	54.757.169,00	44.839.429,46	56.269.529,76	55.416.190,00
LABA BERSIH	25.600.845,00	23.398.978,63	27.475.907,91	45.081.751,97	74.472.000,00

Lampiran E

Perhitungan Analisis Rasio Radar

Lampiran E.1
"Rasio profitabilitas"

Lampiran E.11

Return on invesment

1992	=	$\frac{25.600.845,00}{228.842.405,00}$	=	0,119
1993	=	$\frac{23.398.778,63}{940.269.998,65}$	=	0,0249
1994	=	$\frac{27.475.907,91}{716.880.639,25}$	=	0,0383
1995	=	$\frac{45.018.751,97}{739.414.945,78}$	=	0,0609
1996	=	$\frac{74.427.000,00}{513.458.191,9}$	=	0,1450

Lampiran E.12

Gross profit margin ratio

1992	=	$\frac{129.914.660,00 - 82.035.870,00}{129.914.660,00}$	=	0,3685
1993	=	$\frac{232.970.468,00 - 80.093.011,00}{232.970.468,00}$	=	0,6562
1994	=	$\frac{387.436.045,00 - 239.245.550,68}{387.436.045,00}$	=	0,3825
1995	=	$\frac{323.652.250,00 - 180.643.587,50}{323.652.250,00}$	=	0,4419
1996	=	$\frac{794.480.525,00 - 576.316.646,44}{797.480.525,00}$	=	0,2746

$$1995 = \frac{45.018.751,97}{637.863.761,86} = 0,0708$$

$$1996 = \frac{74.427.000,00}{383.419.300,17} = 0,1941$$

Lampiran E.16

Sales to sales administration and selling expenses

$$1992 = \frac{129.914.660,00}{4.056.460,00} = 32,0266$$

$$1993 = \frac{232.970.468,00}{7.590.400,00} = 30,6928$$

$$1994 = \frac{387.436.045,00}{3.458.600,00} = 112,0211$$

$$1995 = \frac{323.652.250,00}{2.372.700,00} = 136,4067$$

$$1996 = \frac{794.480.525,00}{38.570.660,00} = 20,5981$$

Lampiran E.2
Rasio profitabilitas

Lampiran E.21

Sales per employees

$$1992 = \frac{129.914.660,00}{92} \times \left(\frac{100}{132,59} \right) = 1.065.017,78$$

$$1993 = \frac{232.970.468,00}{102} \times \left(\frac{100}{149,07} \right) = 1.532.123,48$$

$$1994 = \frac{387.436.045,00}{124} \times \left(\frac{100}{154,64} \right) = 2.020.601,37$$

$$1995 = \frac{323.652.250,00}{110} \times \left(\frac{100}{166,21} \right) = 1.770.377,81$$

$$1996 = \frac{749.480.525,00}{151} \times \left(\frac{100}{180,10} \right) = 2.921.686,74$$

Lampiran E.22

Net added value per employee

$$\begin{aligned} 1992 &= \frac{41.914.705,00 + 27.507.645,00}{4} \times \left(\frac{100}{132,59} \right) = 13.089.548,09 \\ 1993 &= \frac{90.915.365,00 + 54.737.166,00}{4} \times \left(\frac{100}{149,07} \right) = 24.425.929,45 \\ 1994 &= \frac{130.373.075,00 + 69.856.358,38}{4} \times \left(\frac{100}{154,64} \right) = 32.372.093,64 \\ 1995 &= \frac{114.775.100,00 + 56.269.529,00}{4} \times \left(\frac{100}{166,21} \right) = 25.729.368,44 \\ 1996 &= \frac{205.609.300,00 + 55.416.190,00}{4} \times \left(\frac{100}{180,10} \right) = 36.066.773,00 \end{aligned}$$

Lampiran E.23

Equipment to labor

$$\begin{aligned} 1992 &= \frac{1.964.420,00}{92} = 21.352,39 \\ 1993 &= \frac{11.358.050,00}{82} = 138.512,80 \\ 1994 &= \frac{12.248.000,00}{110} = 111.345,46 \\ 1995 &= \frac{12.248.000,00}{96} = 127.583,33 \\ 1996 &= \frac{13.048.000,00}{131} = 99.603,05 \end{aligned}$$

Lampiran E.24

Wages distribution

$$\begin{aligned} 1992 &= \frac{2.400.000,00 - 900.000,00}{4} = 375.000,00 \\ 1993 &= \frac{3.000.000,00 - 900.000,00}{4} = 525.000,00 \end{aligned}$$

$$1994 = \frac{3.000.000,00 - 1.020.000,00}{4} = 495.000,00$$

$$1995 = \frac{3.600.000,00 - 1.080.000,00}{4} = 630.000,00$$

$$1996 = \frac{4.800.000,00 - 1.440.000,00}{4} = 840.000,00$$

Lampiran E.25

Wages base trend

$$1992 = \frac{41.914.705,00}{0} - 1 = 0$$

$$1993 = \frac{90.915.365,00}{41.914.705,00} - 1 = 1,1691$$

$$1994 = \frac{130.373.075,00}{90.915.365,00} - 1 = 0,4380$$

$$1995 = \frac{114.774.100,00}{130.373.075,00} - 1 = -0,1196$$

$$1996 = \frac{205.609.300,00}{114.774.100,00} - 1 = 0,7914$$

Lampiran E.3
"Rasio Utilitas aktiva"

Lampiran E.31

Total asset turnn over

$$1992 = \frac{129.914.606,00}{228.842.405,00} = 0,5677$$

$$1993 = \frac{232.970.468,00}{940.269.998,65} = 0,2476$$

$$1994 = \frac{387.436.045,00}{716.880.639,25} = 0,5408$$

$$1995 = \frac{323.652.250,00}{739.414.945,78} = 0,4377$$

$$1996 = \frac{794.480.525,00}{513.454.945,78} = 1,5473$$

Lampiran E.32

Working capital turn over

$$1992 = \frac{129.914.606,00}{137.306.305,00} = 0,9462$$

$$1993 = \frac{232.970.468,00}{520.914.078,90} = 0,4472$$

$$1994 = \frac{387.436.045,00}{305.630.305,00} = 1,2611$$

$$1995 = \frac{323.652.250,00}{316.100.880,62} = 1,0239$$

$$1996 = \frac{794.480.522,00}{349.041.825,28} = 2,2762$$

Lampiran E.33

Account receivable turn over

$$1992 = \frac{129.914.660,00}{78.719.745,00} = 1,6503$$

$$1993 = \frac{232.970.468,00}{101.697.455,00} = 2,2908$$

$$1994 = \frac{387.436.045,00}{124.398.532,00} = 3,1145$$

$$1995 = \frac{323.652.250}{120.181.798,69} = 2,6930$$

$$1996 = \frac{794.480.525,00}{98.868.000,00} = 8,0358$$

Lampiran E.34

Inventori turn over

$$1992 = \frac{82.035.870,00}{51.813.820,00} = 1,5833$$

1993	=	$\frac{80.093.011,00}{291.667.997,40}$	=	0,2746
1994	=	$\frac{239.245.550,68}{117.389.088,00}$	=	2,0381
1995	=	$\frac{180.643.587,50}{168.714.464,00}$	=	1,07071
1996	=	$\frac{576.316.646,44}{200.816.614,00}$	=	2,8699

Lampiran E.35

Fixed asset turnn over

1992	=	$\frac{129.914.680,00}{91.536.100,00}$	=	1,4193
1993	=	$\frac{232.970.468,00}{419.355.919,75}$	=	0,5555
1994	=	$\frac{387.436.045,00}{411.250.333,76}$	=	0,9421
1995	=	$\frac{323.652.250,00}{423.314.065,00}$	=	0,7646
1996	=	$\frac{794.480.525,00}{164.416.366,00}$	=	4,8321

Lampiran E.4
"Rasio Stabilitas"

Lampiran 4.1

Fixed assets to long term debt and net work

1992	=	$\frac{91.536.100,00}{20.714.620,00 + 162.177.620,00}$	=	0,5005
1993	=	$\frac{419.355.919,75}{80.511.761,00 + 649.399.011,65}$	=	0,5745
1994	=	$\frac{411.250.333,76}{24.823.220,00 + 599.907.509,89}$	=	0,6583
1995	=	$\frac{423.314.065,20}{28.842.780,00 + 637.863.761,86}$	=	0,6349

$$1996 = \frac{164.418.368,62}{36.419.300,17 + 383.419.300,17} = 0,3918$$

Lampiran E. 42

Debt to equity

$$1992 = \frac{11.816.070,00}{187.778.465,00} = 0,0629$$

$$1993 = \frac{80.5110761,00}{649.399.011,35} = 0,1240$$

$$1994 = \frac{24.823.220,00}{599.907.509,89} = 0,0414$$

$$1995 = \frac{28.842.780,00}{637.863.761,86} = 0,0452$$

$$1996 = \frac{36.419.300,17}{383.419.300,17} = 0,0950$$

Lampiran E.43

Quick Ratio

$$1992 = \frac{137.306.305,00 - 51.813.820,00}{20.349.320,00} = 4,2013$$

$$1993 = \frac{520.914.078,90 - 291.667.997,40}{210.359.226,30} = 1,0838$$

$$1994 = \frac{305.630.305,49 - 117.389.088,00}{92.149.909,36} = 2,0428$$

$$1995 = \frac{316.100.880,62 - 168.714.464,00}{72.842.780,00} = 2,0234$$

$$1996 = \frac{349.041.825,28 - 200.816.614,00}{93.333.071,73} = 1,5861$$

Lampiran E.44

Current Ratio

$$1992 = \frac{137.306.305,00}{20.349.320,00} = 6,7475$$

$$1993 = \frac{520.914.078,90}{210.359.226,30} = 2,4763$$

$$1994 = \frac{305.630.305,49}{92.149.909,36} = 3,3167$$

$$1995 = \frac{316.100.880,62}{72.842.780,00} = 4,3395$$

Lampiran E.45

Interest charges ratio

$$1992 = \frac{0}{129.914.660,00} = 0$$

$$1993 = \frac{9.919.859,37}{232.970.468,00} = 0,0426$$

$$1994 = \frac{5.171.452,00}{387.436.045,00} = 0,0135$$

$$1995 = \frac{4.572.833,00}{323.652.250,00} = 0,0141$$

$$1996 = \frac{4.262.010,00}{794.480.525,00} = 0,0054$$

Lampiran E.5
Rasio Potensi Pertumbuhan

Lampiran E.51

Sales growth

$$1992 = \frac{129.914.660,00}{0} = 0$$

$$1993 = \frac{232.970.468,00}{129.914.660,00} = 0,7933$$

$$1994 = \frac{387.436.045,00}{232.970.468,00} = 0,6630$$

$$1995 = \frac{323.652.250,00}{387.436.045,00} = - 0,1646$$

$$1996 = \frac{794.480.525,00}{323.652.250,00} = 1,4547$$

Lampiran E.52

Net added value to sales growth

$$\begin{aligned} 1992 &= \frac{0}{0} = 0 \\ 1993 &= \frac{130.055.808,00}{0,7933} = 0 \\ 1994 &= \frac{154.465.557,00}{0,6630} = 2,2607 \\ 1995 &= \frac{63.783.795,00}{-0,1646} = -2,5087 \\ 1996 &= \frac{470.828.275,00}{1,4547} = 5,0743 \end{aligned}$$

Lampiran E.53

Labor strength increase

$$\begin{aligned} 1992 &= \frac{41.914.705,00}{92} = 455.594,62 \\ 1993 &= \frac{90.915.365,00}{82} = 2,4336 \\ 1994 &= \frac{130.373.075,00}{110} = 1,0690 \\ 1995 &= \frac{114.775.100,00}{96} = 1,0053 \\ 1996 &= \frac{205.609.300,00}{113} = 1,8123 \end{aligned}$$

Lampiran E.54

Net wort increase ratio

$$\begin{aligned} 1992 &= \frac{187.778.465,00}{0} = 0 \\ 1993 &= \frac{649.399.011,35}{187.778.465,00} = 0 \\ 1994 &= \frac{599.907.509,89}{649.399.011,35} = 0,9238 \end{aligned}$$

$$1995 = \frac{637.863.761,86}{599.907.509,89} = 1.0634$$

$$1996 = \frac{383.415.300,17}{637.863.761,86} = 0.6068$$

Lampiran E.55

Net profit increase ratio

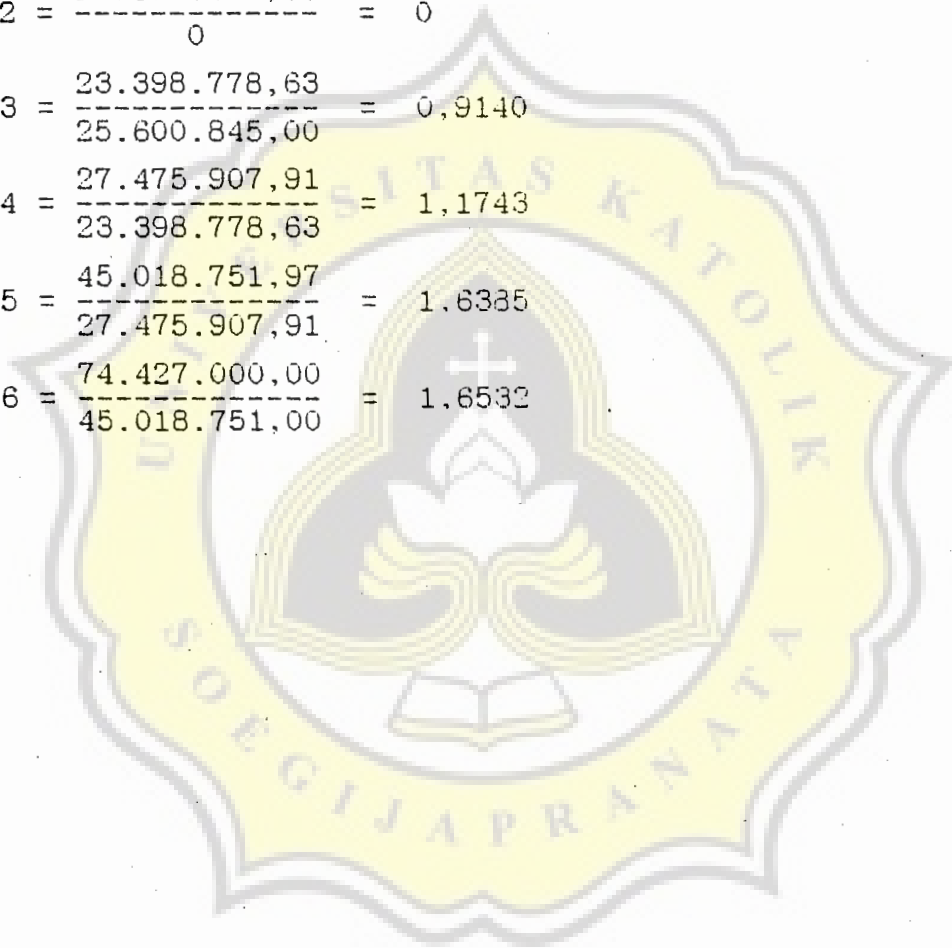
$$1992 = \frac{25.600.845,00}{0} = 0$$

$$1993 = \frac{23.398.778,63}{25.600.845,00} = 0,9140$$

$$1994 = \frac{27.475.907,91}{23.398.778,63} = 1,1743$$

$$1995 = \frac{45.018.751,97}{27.475.907,91} = 1,6385$$

$$1996 = \frac{74.427.000,00}{45.018.751,00} = 1,6532$$



SURAT KETERANGAN

No.02/SP/XII/97

Yang bertanda tangan di bawah ini :

Nama : Supar
Jabatan : Pimpinan Kerajinan Kuningan
"SAMPURNA"
Alamat : Jl.Kuningan no.5 Juwana
Telp.(0295)71291,71318.


Menerangkan dengan sesungguhnya bahwa :

Nama : Lipurwati
NIM : 93.30.1768
Fakultas : Ekonomi
Mahasiswa : UNIKA Soegijapranata
Semarang

Benar - benar telah melaksanakan Riset pada tanggal 10 Pebruari
1998 sampai dengan tanggal 10 Maret 1998, dengan baik.

Juwana, 26 Juni 1998

"SAMPURNA"
Kerajinan Kuningan


KERAJINAN KUNINGAN
Jl. Kuningan No. 5
Telp. (0295) 71291, 71318
JAWA TENGAH

Pimpinan