

Lampiran I
Neraca Perbandingan PT. GPJ
Tahun 1994 – 1995

Keterangan	1994	1995	Naik (Turun)	
			Rupiah	(%)
AKTIVA				
Aktiva Lancar				
Kas dan Bank	118,688,469.00	78,332,306.00	(40,356,163.00)	(34.00)
Piutang Dagang	477,315,620.00	357,289,263.00	(120,026,357.00)	(25.15)
Persediaan	689,961,599.00	981,347,987.00	291,386,388.00	42.23
Pajak Dibayar Dimuka	57,645,605.00	84,341,812.00	26,696,207.00	46.31
Jumlah Aktiva Lancar	1,343,611,293.00	1,501,311,368.00	157,700,075.00	11.74
Aktiva Tetap				
Tanah	153,340,000.00	153,340,000.00	-	-
Bangunan	731,055,250.00	731,055,250.00	-	-
Kendaraan	367,699,150.00	367,699,150.00	-	-
Inventaris Kantor	118,899,775.00	118,899,775.00	-	-
Akumulasi Penyusutan	(344,679,826.00)	(507,272,913.50)	(162,593,087.50)	47.17
Jumlah Aktiva Tetap	1,026,314,349.00	863,721,261.50	(162,593,087.50)	(15.84)
Total Aktiva	2,369,925,642.00	2,365,032,629.50	(4,893,012.50)	(0.21)
PASIVA				
Hutang Bank	331,307,710.00	566,111,155.00	234,803,445.00	70.87
Hutang Dagang	1,869,361,238.53	1,472,010,965.37	(397,350,273.16)	(21.26)
Hutang Pajak	-	7,287,200.00	7,287,200.00	
Jumlah Pasiva lancar	2,200,668,948.53	2,045,409,320.37	(155,259,628.16)	(7.06)
MODAL				
Saham Ditempatkan	100,000,000.00	100,000,000.00	-	-
Laba Ditahan	48,680,476.00	69,256,693.48	20,576,217.48	42.27
Laba Tahun Berjalan	20,576,217.48	150,366,615.66	129,790,398.18	630.78
Jumlah Modal	169,256,693.48	319,623,309.14	150,366,615.66	88.84
Total Pasiva Dan Modal	2,369,925,642.01	2,365,032,629.51	(4,893,012.50)	(0.21)

Lampiran 2
Neraca Perbandingan PT. GPI
Tahun 1995 - 1996

Keterangan	1995	1996	Naik (Turun)	
			Rupiah	(%)
AKTIVA				
<i>Aktiva Lancar</i>				
Kas dan Bank	78,332,306.00	55,732,206.00	(22,600,100.00)	(28.85)
Piutang Dagang	357,289,263.00	885,442,227.00	528,152,964.00	147.82
Persediaan	981,347,987.00	1,456,005,606.26	474,657,619.26	48.37
Pajak Dibayar Dimuka	84,341,812.00	7,271,571.00	(77,070,241.00)	(91.38)
Jumlah Aktiva Lancar	1,501,311,368.00	2,404,451,610.26	903,140,242.26	60.16
<i>Aktiva Tetap</i>				
Tanah	153,340,000.00	153,340,000.00	-	-
Bangunan	731,055,250.00	731,055,250.00	-	-
Kendaraan	367,699,150.00	367,699,150.00	-	-
Inventaris Kantor	118,899,775.00	183,623,393.00	64,723,618.00	54.44
Akumulasi Penyusutan	(507,272,913.50)	(601,426,418.50)	(94,153,505.00)	18.56
Jumlah Aktiva Tetap	863,721,261.50	834,291,374.50	(29,429,887.00)	(3.41)
Total Aktiva	2,365,032,629.50	3,238,742,984.76	873,710,355.26	36.94
PASIVA				
Hutang Bank	566,111,155.00	653,939,137.00	87,827,982.00	15.51
Hutang Dagang	1,472,010,965.37	2,120,584,284.26	648,573,318.89	44.06
Hutang Pajak	7,287,200.00	2,597,400.00	(4,689,800.00)	(64.36)
Jumlah Pasiva lancar	2,045,409,320.37	2,777,120,821.26	731,711,500.89	35.77
MODAL				
Saham Ditempatkan	100,000,000.00	100,000,000.00	-	-
Laba Ditahan	69,256,693.48	219,623,309.13	150,366,615.65	217.11
Laba Tahun Berjalan	150,366,615.66	141,998,854.37	(8,367,761.29)	(5.56)
Jumlah Modal	319,623,309.14	461,622,163.50	141,998,854.36	44.43
Total Pasiva Dan Modal	2,365,032,629.51	3,238,742,984.76	873,710,355.25	36.94

Lampiran 3
Neraca Perbandingan PT. GPJ
Tahun 1996 - 1997

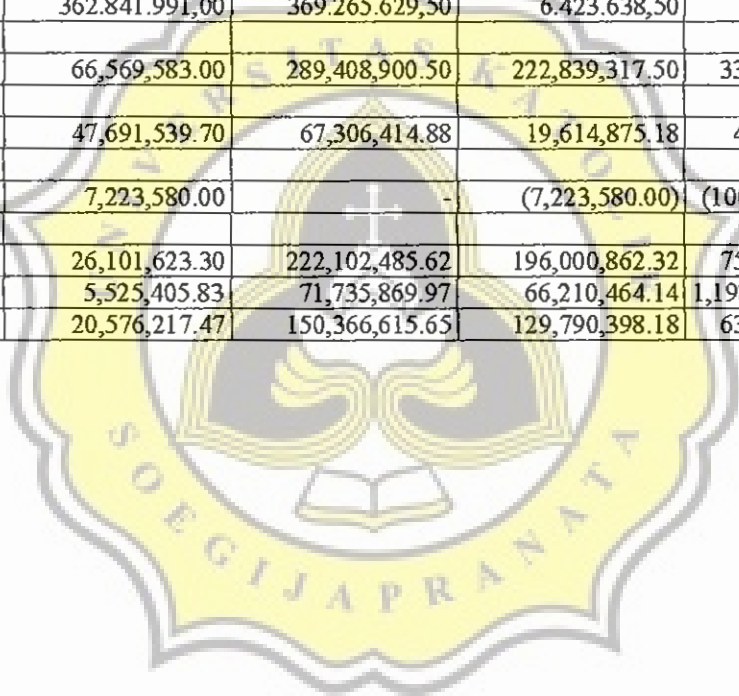
Keterangan	1996	1997	Naik (Turun)	
			Rupiah	(%)
AKTIVA				
<i>Aktiva Lancar</i>				
Kas dan Bank	55,732,206.00	28,234,321.00	(27,497,885.00)	(49.34)
Piutang Dagang	885,442,227.00	442,220,091.00	(443,222,136.00)	(50.06)
Persediaan	1,456,005,606.26	934,504,195.00	(521,501,411.26)	(35.82)
Pajak Dibayar Dimuka	7,271,571.00	75,831,212.00	68,559,641.00	942.84
Jumlah Aktiva Lancar	2,404,451,610.26	1,480,789,819.00	(923,661,791.26)	(38.41)
<i>Aktiva Tetap</i>				
Tanah	153,340,000.00	153,340,000.00	-	-
Bangunan	731,055,250.00	731,055,250.00	-	-
Kendaraan	367,699,150.00	367,699,150.00	-	-
Inventaris Kantor	183,623,393.00	183,623,393.00	-	-
Akumulasi Penyusutan	(601,426,418.50)	(660,717,284.19)	(59,290,865.69)	9.86
Jumlah Aktiva Tetap	834,291,374.50	775,000,508.81	(59,290,865.69)	(7.11)
Total Aktiva	3,238,742,984.76	2,255,790,327.81	(982,952,656.95)	(30.35)
PASIVA				
Hutang Bank	653,939,137.00	409,528,156.00	(244,410,981.00)	(37.38)
Hutang Dagang	2,120,584,284.26	1,269,546,848.56	(851,037,435.70)	(40.13)
Hutang Pajak	2,597,400.00	14,468,450.00	11,871,050.00	457.04
Jumlah Pasiva lancar	2,777,120,821.26	1,693,543,454.56	(1,083,577,366.70)	(39.02)
MODAL				
Saham Ditempatkan	100,000,000.00	100,000,000.00	-	-
Laba Ditahan	219,623,309.13	361,622,163.50	141,998,854.37	64.66
Laba Tahun Berjalan	141,998,854.37	100,624,709.75	(41,374,144.62)	(29.14)
Jumlah Modal	461,622,163.50	562,246,873.25	100,624,709.75	21.80
Total Pasiva Dan Modal	3,238,742,984.76	2,255,790,327.81	(982,952,656.95)	(30.35)

Lampiran 4
Neraca Perbandingan PT. GPJ
Tahun 1997 - 1998

Keterangan	1997	1998	Naik (Turun)	
			Rupiah	(%)
AKTIVA				
<i>Aktiva Lancar</i>				
Kas dan Bank	28,234,321.00	73,871,407.00	45,637,086.00	161.64
Piutang Dagang	442,220,091.00	499,535,786.88	57,315,695.88	12.96
Persediaan	934,504,195.00	1,068,809,269.64	134,305,074.64	14.37
Pajak Dibayar Dimuka	75,831,212.00	22,183,952.20	(53,647,259.80)	(70.75)
Jumlah Aktiva Lancar	1,480,789,819.00	1,664,400,415.72	183,610,596.72	12.40
<i>Aktiva Tetap</i>				
Tanah	153,340,000.00	153,340,000.00	-	-
Bangunan	731,055,250.00	731,055,250.00	-	-
Kendaraan	367,699,150.00	367,699,150.00	-	-
Inventaris Kantor	183,623,393.00	183,623,393.00	-	-
Akumulasi Penyusutan	(660,717,284.19)	(701,966,124.56)	(41,248,840.37)	6.24
Jumlah Aktiva Tetap	775,000,508.81	733,751,668.44	(41,248,840.37)	(5.32)
Total Aktiva	2,255,790,327.81	2,398,152,084.16	142,361,756.35	6.31
PASIVA				
Hutang Bank	409,528,156.00	385,100,000.00	(24,428,156.00)	(5.96)
Hutang Dagang	1,269,546,848.56	1,333,954,428.42	64,407,579.86	5.07
Hutang Pajak	14,468,450.00	17,229,000.00	2,760,550.00	19.08
Jumlah Pasiva lancar	1,693,543,454.56	1,736,283,428.42	42,739,973.86	2.52
MODAL				
Saham Ditempatkan	100,000,000.00	100,000,000.00	-	-
Laba Ditahan	361,622,163.50	462,246,873.25	100,624,709.75	27.83
Laba Tahun Berjalan	100,624,709.75	99,621,782.49	(1,002,927.26)	(1.00)
Jumlah Modal	562,246,873.25	661,868,655.74	99,621,782.49	17.72
Total Pasiva Dan Modal	2,255,790,327.81	2,398,152,084.16	142,361,756.35	6.31

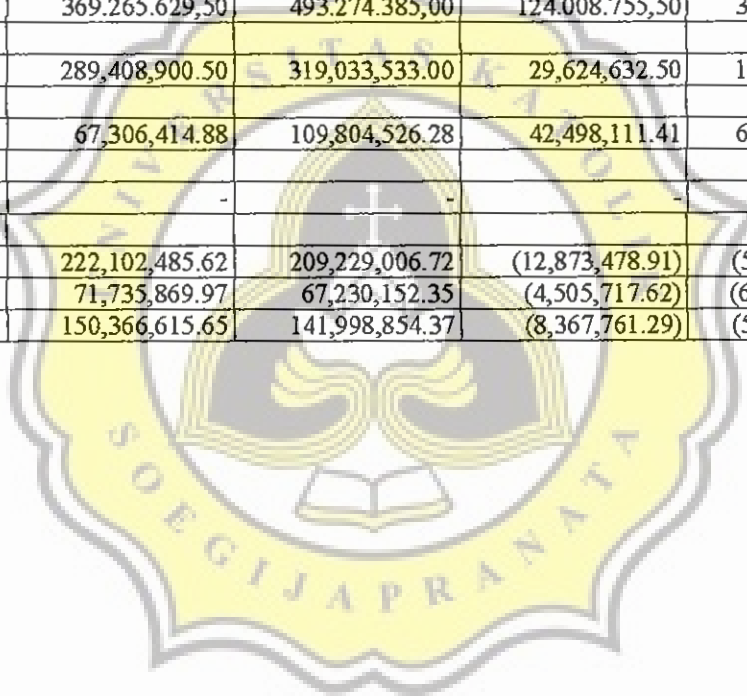
Lampiran 5
Laporan Rugi Laba Perbandingan PT. GPJ
Tahun 1994 – 1995

Keterangan	1994	1995	Naik (Turun)	
			Rupiah	(%)
Penjualan	4,304,115,740.00	5,414,313,540.00	1,110,197,800.00	25.79
Harga Pokok Penjualan	3,874,704,166.00	4,755,639,010.00	880,934,844.00	22.74
Laba Kotor	429,411,574.00	658,674,530.00	229,262,956.00	53.39
Biaya Operasional				
Biaya Pemasaran	249,467,466.00	256,672,542.00	7.205.076,00	2,88
Biaya Administrasi	113,374,525.00	112,593,087.50	(781.437,50)	(0,69)
Total Biaya Operasional	362.841.991,00	369.265.629,50	6.423.638,50	1,77
EBIT	66,569,583.00	289,408,900.50	222,839,317.50	334.75
Bunga	47,691,539.70	67,306,414.88	19,614,875.18	41.13
Pendapatan Di Luar Usaha	7,223,580.00	-	(7,223,580.00)	(100.00)
Laba Sebelum Pajak	26,101,623.30	222,102,485.62	196,000,862.32	750.91
Pajak	5,525,405.83	71,735,869.97	66,210,464.14	1,198.29
EAT	20,576,217.47	150,366,615.65	129,790,398.18	630.78



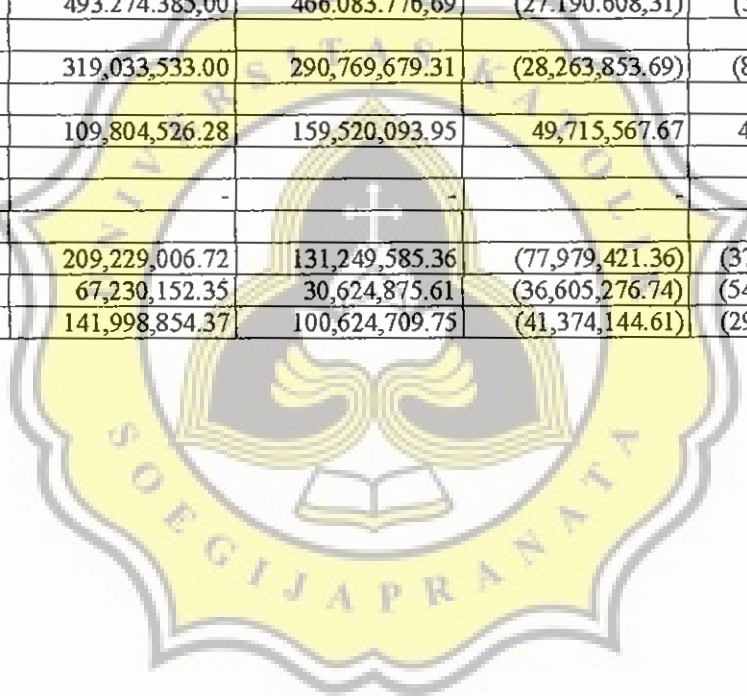
Lampiran 6
Laporan Rugi Laba Perbandingan PT. GPI
Tahun 1995 – 1996

Keterangan	1995	1996	Naik (Turun)	
			Rupiah	(%)
Penjualan	5,414,313,540.00	8,802,368,600.00	3,388,055,060.00	62.58
Harga Pokok Penjualan	4,755,639,010.00	7,990,060,682.00	3,234,421,672.00	68.01
Laba Kotor	658,674,530.00	812,307,918.00	153,633,388.00	23.32
Biaya Operasional				
Biaya Pemasaran	256,672,542.00	299,120,880.00	42.448.338,00	16,54
Biaya Administrasi	112,593,087.50	194,153,505.00	81.560.417,50	72,44
Total Biaya Operasional	369.265.629,50	493.274.385,00	124.008.755,50	33,58
EBIT	289,408,900.50	319,033,533.00	29,624,632.50	10.24
Bunga	67,306,414.88	109,804,526.28	42,498,111.41	63.14
Pendapatan Di Luar Usaha	-	-	-	-
Laba Sebelum Pajak	222,102,485.62	209,229,006.72	(12,873,478.91)	(5.80)
Pajak	71,735,869.97	67,230,152.35	(4,505,717.62)	(6.28)
EAT	150,366,615.65	141,998,854.37	(8,367,761.29)	(5.56)



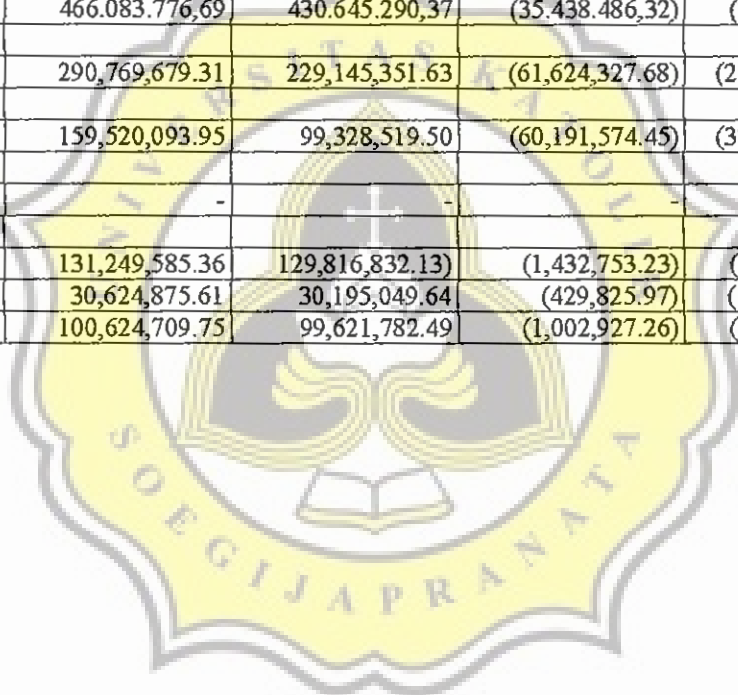
Lampiran 7
Laporan Rugi Laba PT. GPJ
Tahun 1996 - 1997

Keterangan	1996	1997	Naik (Turun)	
			Rupiah	(%)
Penjualan	8,802,368,600.00	7,103,704,540.00	(1,698,664,060.00)	(19.30)
Harga Pokok Penjualan	7,990,060,682.00	6,346,851,084.00	(1,643,209,598.00)	(20.57)
Laba Kotor	812,307,918.00	756,853,456.00	(55,454,462.00)	(6.83)
Biaya Operasional				
Biaya Pemasaran	299,120,880.00	306,792,911.00	7,672,031.00	2.56
Biaya Administrasi	194,153,505.00	159,290,865.69	(34,862,639.31)	(17.96)
Total Biaya Operasional	493,274,385.00	466,083,776.69	(27,190,608.31)	(5.51)
EBIT	319,033,533.00	290,769,679.31	(28,263,853.69)	(8.86)
Bunga	109,804,526.28	159,520,093.95	49,715,567.67	45.28
Pendapatan Di Luar Usaha	-	-	-	-
Laba Sebelum Pajak	209,229,006.72	131,249,585.36	(77,979,421.36)	(37.27)
Pajak	67,230,152.35	30,624,875.61	(36,605,276.74)	(54.45)
EAT	141,998,854.37	100,624,709.75	(41,374,144.61)	(29.14)



Lampiran 8
Laporan Rugi Laba PT. GPI
Tahun 1997 – 1998

Keterangan	1997	1998	Naik (Turun)	
			Rupiah	(%)
Penjualan	7,103,704,540.00	7,916,804,120.00	813,099,580.00	11.45
Harga Pokok Penjualan	6,346,851,084.00	7,257,013,478.00	910,162,394.00	14.34
Laba Kotor	756,853,456.00	659,790,642.00	(97,062,814.00)	(12.82)
Biaya Operasional				
Biaya Pemasaran	306,792,911.00	289,396,450.00	(17,396,461.00)	(5,67)
Biaya Administrasi	159,290,865.69	141,248,840.37	(18,042,025,32)	(11,33)
Total Biaya Operasional	466.083.776,69	430.645.290,37	(35.438.486,32)	(7,60)
EBIT	290,769,679.31	229,145,351.63	(61,624,327.68)	(21.19)
Bunga	159,520,093.95	99,328,519.50	(60,191,574.45)	(37.73)
Pendapatan Di Luar Usaha	-	-	-	-
Laba Sebelum Pajak	131,249,585.36	129,816,832.13)	(1,432,753.23)	(1.09)
Pajak	30,624,875.61	30,195,049.64	(429,825.97)	(1.40)
EAT	100,624,709.75	99,621,782.49	(1,002,927.26)	(1,00)



SURAT KETERANGAN

Yang bertanda tangan di bawah ini menyatakan bahwa,

Nama : Laora
NIM : 94.30.1938
NIRM : 94.6.111.02016.50145
Fakultas : Ekonomi
Jurusan : Manajemen
Universitas : Universitas Katolik Soegijapranata
Semarang

telah melakukan penelitian pada PT. Grahapradipta Jaya Semarang untuk penulisan skripsi dengan judul **ANALISIS RASIO UNTUK MEMPREDIKSI KINERJA PT. GPJ, SEMARANG DITINJAU DARI LAPORAN KEUANGAN** sebagai syarat untuk memperoleh gelar Sarjana Ekonomi (S1).

Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Semarang, 08 November 1999

Hormat kami,



PT. GRAHAPRADIPTA JAYA
SEMARANG

Drs. Augustinus Setiawan Santoso, MM.

Internal Audit

