

## PERNYATAAN KEASLIAN SKRIPSI

Yang bertanda tangan di bawah ini:

Nama : HIKMA YUSUF

NIM : 98.30.3551

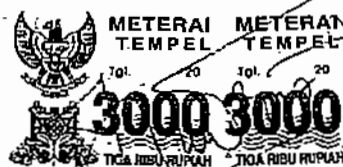
Fakultas : Ekonomi

Program Studi : Manajemen

Judul : Analisis Kinerja Keuangan PT Kereta Api (Persero) Daerah Operasi IV Semarang Sebelum dan Sesudah Perubahan Status Badan Hukum.

Denyatakan bahwa skripsi ini adalah asli hasil karya saya sendiri, apabila di kemudian hari ditemukan adanya bukti plagiasi, manipulasi dan/atau pemalsuan data maupun bentuk-bentuk kecurangan lain, maka saya bersedia untuk menerima sanksi dari Fakultas Ekonomi Manajemen Universitas Katholik Soegijapranata Semarang.

Semarang, Oktober 2002



Hikma Yusuf



nomor : DL.001/V/10 /D.IV-2002  
lampiran : -  
perihal : Ijin Penelitian

Semarang, 30 Mei 2002

K e p a d a  
Yth. Dekan/Pembantu Dekan III  
Fakultas Ekonomi  
UNIVERSITAS KATOLIK SOEGIJAPRANATA  
Jl. Pawiyatan Luhur IV/1  
di-  
S E M A R A N G

1. Menunjuk surat Saudara Nomor : B.2.00/006/UKS.00/IV/2002 tanggal 29 April 2002 perihal pada pokok surat, diberitahukan dengan hormat bahwa pada prinsipnya kami bersedia menerima mahasiswa melakukan penelitian dengan ketentuan sebagai berikut :

- a. N a m a : HIKMA YUSUF
- N I M : 08.30.2551
- b. Jurusan : Manajemen
- c. Sekolah : UNIVERSITAS KATOLIK SOEGIJAPRANATA
- d. W a k t u : 03-06-2002 s.d. selesai
- e. T e m p a t : Kantor Urusan Akuntansi/Anggaran Daerah Operasi IV Semarang.

2. Selanjutnya setelah melaksanakan penelitian diminta agar mahasiswa menyusun laporannya dan satu set disampaikan kepada PT. KERETA API (Persero) Daerah Operasi IV Semarang c.q. Kepala Urusan Personalia.

3. Demikian harap menjadikan periksa dan terima kasih.

g.d. KEPALA SUB BAGIAN ADMINISTRASI/  
KEPALA URUSAN PERSONALIA/  
  
ENDANG TRIDARJASTI  
PT. KERETA API (PERSERO) DAERAH OPERASI IV SEMARANG  
Jl. P. 18603

Tembusan :

- 1. Kepala Sub Bagian Administrasi Daerah Operasi IV Semarang.
- 2. Kepala Urusan Akuntansi/Anggaran Daerah Operasi IV Semarang.



# BUKU KONSULTASI SKRIPSI

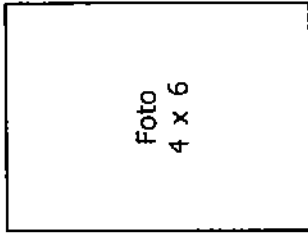


Foto  
4 x 6

NAMA : HIKMA YUSUF

N I M : 08 30 3551

JUDUL :

ANALISIS KINERJA KEJANGKAN

PT KEREJA ADI (PERSERO) DAOP IV SEMAR

SEBELUM DAN SUDAH PERUBAHAN STATUS

SADAH PERUBAHAN




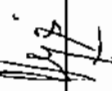
PERIODE :

Dosen Pembimbing : I. LUCIA HP, M.Si


II.


Dosen Wali : DRA. DAI HAYU AGUSTINI, MBA

JURUSAN MANAJEMEN  
FAKULTAS EKONOMI UNIKA SOEGIJAPRANATA  
SEMARANG

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBIH
Pembahasan topik I Penelitian & data pendukung / prasurvey	I	Diperbarui. proposal MR.II. Analisis kuantitatif	
	II	Keuangan. PTKA SEMELU. dan Siswa. perub.	
	III	Stakes. BH. Pisah. kemudian Mendapatkan data	
	IV	JL	
	V		
	VI		

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MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Belakang Penelitian nusan Masalah in & Manfaat	I	Di tulis kep formulir dan kardus	
	II	Kata Refleksi akutulis dan Refleksi	
	III		
	IV		
	V		
	VI		

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Landasan Teori Kerangka Pikir Definisi Operasional	I	Di tulis oleh sistem 2 formulir formulir	
	II	Kata Pikir Operasional GDR 2	
	III		
	IV		
	V		
	VI		

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
a1 Data Sampling	I	SK. sebelum 2 SK. standar	[Signature]
	II	kuantitas data	
	III	batasan kuantitas dalam bag	
	IV		
	V		
	VI		

KONSULTASI SKRIPSI

4

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Metodologi II Alat Analisis	I	Di pembahasan oleh M. Rizki ... di lembar	[Signature]
	II	Kemungkinan banyak dalam & dalam file buku.	
	III	lap. kemungkinan yg. baru.	
	IV	Ok	
	V		
	VI		

BUKU KONSULTASI SKRIPSI

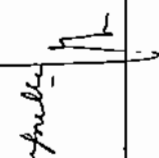
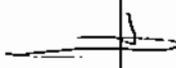
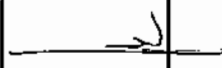
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MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
ii Penelitian I	I	Diperbaiki ambil sah keterangan	
	II	yg erasa yg Perda KA	
	III	tiap kemasyarakatan di lapangan hari	
	IV	Ok	
	V	Tempo Sing Sing	
	VI		

I KONSULTASI SKRIPSI



MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Hasil Penelitian	I	Analisis di perkegas - RSBF . NOT Roz PM	
	II	Bundig HSP. Kings sbeem. & sselh . Harper.	
	III	calan mengalam lgue, kalain tdke bgue ?	
	IV	di fase Divisi mngapoz teggan pordibel	
	V	Rastroj kemut kemangan. Bdkh. BUNM	
	VI	bir (+) bank atn ber (+) tdk bank mngapoz ?	

BUKU KONSULTASI SKRIPSI

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
pulan & Saran	I	4 kor diatas Lverage. y → dsf-pul Prot	
	II	3 Ratio. bgn head. → dsf-pul	
	III	dsf operans	
	IV	dsf-pul bgn dsf-pul	
	V		
	VI		

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8

MATERI	TGL.	KETERANGAN	PARAF PEMBIMBING
Kelengkapan Ujian Kata Pengantar Daftar Isi Lampiran Daftar Pustaka	I		
	II		
	III		
	IV		
	V		
	VI		

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9



## **LAMPIRAN A**

LAPORAN RUGI LABA PERBANDINGAN PERUMKA DAOP IV SMG PER 31 DESEMBER 1998 DENGAN  
 LAPORAN RUGI LABA PERBANDINGAN PT KERETA API (PERSERO) DAOP IV SMG PER 31 DESEMBER 1999-31 DESEMBER 2001

No	URAIAN	TH 1996	TH 1997	TH 1998	TH 1999	TH 2000	TH 2001
1	<b>PENDAPATAN OPERASI</b>						
	a. Angkutan Penumpang	24.067.523.695	27.484.560.014	44.317.036.474	37.642.946.950	75.207.504.515	80.134.175.571
	b. Angkutan Barang	5.217.667.918	5.862.280.472	6.394.506.608	3.446.368.018	5.791.721.995	4.099.505.793
	c. Pendptn Oprs Lainnya	218.505.813	199.839.012	37.205.145	50.442.667	58.336.126	576.485.086
2	<b>KOMPENSASI PEMERINTAH</b>						
	Jumlah Pendptn Operasi	29.503.697.426	33.546.679.498	50.748.748.227	41.139.757.635	81.057.562.636	84.810.166.450
3	<b>BI. OPERASI LGSG (BOL)</b>						
	A. Angkutan KA						
	1) Bahan Bakar	2.780.977.886	2.834.009.466	3.895.455.622	3.239.066.074	4.302.021.998	6.077.606.565
	2) Pemeliharaan Sarana	6.257.358.325	8.995.714.047	8.851.795.714	10.466.557.318	15.917.076.514	19.265.801.341
	3) Pegawai	4.590.217.104	5.388.657.124	6.630.718.948	5.109.781.511	8.938.601.782	10.621.126.587
	a) Operasi	1.794.063.621	2.121.594.126	2.550.609.226	1.926.113.269	3.405.541.279	4.474.224.178
	b) Pemeliharaan Sarana						
	4) Pemilikan	1.166.923.347	1.379.652.290	2.057.594.150	2.424.602.195	2.763.806.632	2.823.899.254
	a) Penyusutan Sarana Gerak	0	0	0	0	0	0
	b) Asuransi Sarana Gerak	0	0	0	0	0	0
	B. Penunjang Angkutan KA						
	1) Biaya Lgsg Restorika	0	0	0	0	0	0
	2) Tulaah	0	0	0	0	0	0
	3) Angkutan Lanjutan	591.361.321	402.382.961	642.459.953	510.734.445	746.397.921	1.022.221.252
	4) Biaya Operasi TPK	0	0	0	0	0	0
	Jumlah BOL	17.180.901.604	21.122.010.014	24.578.633.613	23.676.854.812	36.073.446.126	44.284.879.177
4	<b>BI. OPERS. IDK LGSG (BOIL)</b>						
	A. Pemilih Prasarana Pokok	4.281.852.035	5.013.961.250	7.941.367.969	5.236.290.726	11.920.161.008	13.517.630.747
	B. Pegawai IMO						
	1) Peg. Pemilih Prsm Pokok	4.093.392.108	5.534.394.674	6.711.958.728	4.981.950.846	7.210.368.849	8.989.843.948
	2) Peg. Pengopr Prsm Pokok	0	0	0	0	6.409.642.525	8.194.263.851
	3) Peg. Perenc. & Pengawasan	0	0	0	0	1.246.917.253	1.582.981.543
	C. Biaya Umum Tap (IMO)	0	0	0	0	631.580.144	0
	D. Pemilih Prsm Pendukung	1.627.205.824	630.771.670	1.495.165.176	906.099.789	2.597.110.490	1.706.458.015
	E. Penyusutan Prsm Pndkg	112.999.040	205.398.055	127.432.131	63.525.477	283.998.555	326.566.030
	F. Bi. Umum Sbs Langsung						
	1) Pegawai	3.930.570.586	5.049.421.699	6.273.513.283	4.761.269.982	4.522.917.908	6.345.689.403
	2) Lainnya	469.453.764	683.635.291	1.201.852.286	1.108.734.994	1.407.021.348	1.378.080.550
	Saldo Dipindahkan	14.515.473.357	17.117.582.639	23.751.289.573	17.057.871.814	36.229.718.080	42.041.514.087



	Saldo Pindahan	38.959.855.842	45.272.574.188	12.014.500.000	1.000.000.000	1.100.292.591
	LABA (RUGI) NON OPRS	1.030.313.813	1.752.975.190	2.399.330.431	1.682.921.803	1.957.417.727
9	LABA (RUGI) PERUSAHAAN SEBLM POS LUAR BIASA	(11.805.303.460)	(17.687.562.620)	(12.473.187.238)	(9.375.189.799)	(9.522.977.312)
10	LABA (RUGI) PERUSAHAAN SETLH POS LUAR BIASA	0	0	0	0	0
11	LABA (RUGI) LUAR BIASA	(11.805.303.460)	(17.687.562.620)	(12.473.187.238)	(9.375.189.799)	(24.084.781.074)

## **LAMPIRAN B**

DENGAN NERACA PT KERETA API (PERSERO) DAOP IV SMG PER 31 DESEMBER 1999-31 DESEMBER 2001

No	AKTIVA	31 DES 1996	31 DES 1997	31 DES 1998	31 DES 1999	31 DES 2000	31 DES 2001
I	<b>AKTIVA LANCAR</b>						
1.	Kas	3.250.927.697	7.267.932.350	5.231.112.401	6.579.836.019	3.606.011.020	7.236.622.444
2.	Deposito	1.500.000.000	2.850.000.000	4.350.000.000	350.000.000	350.000.000	0
3.	Piutang Niaga	1.388.421.897	1.388.559.376	2.935.879.877	1.938.191.978	3.400.990.054	2.476.632.703
4.	Piutang Pegawai	24.757.078	41.880.637	26.408.849	44.453.087	96.561.918	66.067.895
5.	Piutang Lain-lain	1.367.222.620	1.798.527.235	4.340.637.044	2.591.851.278	2.425.103.549	2.437.040.329
6.	Cad.Piutang Regu-Ragu	(109.371.093)	(28.082.751)	(10.538.515)	(27.086.640)	(53.121.250)	(89.251.140)
7.	Persediaan	6.074.061.097	6.532.298.568	7.454.479.755	9.906.817.289	11.131.893.335	11.661.803.103
8.	Pend. Yg msh harus diterima	12.979.305	13.778.215	51.943.150	505.342	0	0
9.	Pajak dibyr di muka	32.777.630	18.653.878	0	0	0	0
10.	Biaya dibyr di muka	1.175.284.089	206.250.000	1.576.385.641	0	2.295.849.370	0
	<b>Jumlah I</b>	<b>14.717.060.320</b>	<b>20.089.997.508</b>	<b>25.956.308.202</b>	<b>21.384.568.352</b>	<b>23.253.287.996</b>	<b>23.788.915.334</b>
II	<b>AKTIVA TETAP</b>						
	<b>1. SARANA GERAK</b>						
1)	Lok Uap	101.380	121.948.380	121.948.380	0	0	0
2)	Lok Diesel	17.984.244.745	19.215.262.340	21.639.364.610	10.543.713.868	10.543.713.868	10.572.046.692
3)	Kereta Rel Diesel	2.533.959.375	2.533.959.375	2.533.959.375	20.391.643.595	20.391.643.595	20.391.643.595
4)	Kereta Rel Listrik	0	0	0	0	0	0
5)	Kereta Penumpang	20.338.732.371	22.064.751.384	22.472.573.006	14.466.207.599	37.551.286.908	38.088.694.126
6)	Gerbong	0	0	0	0	0	0
	<b>Jumlah 1</b>	<b>40.857.037.871</b>	<b>43.935.921.479</b>	<b>46.767.845.371</b>	<b>45.401.565.062</b>	<b>68.486.644.371</b>	<b>69.052.384.413</b>
	<b>2. PRASARANA</b>						
1)	Inst. Telkom	362.155.908	362.155.908	362.155.908	34.238.462	34.238.462	34.238.462
2)	Inst. Listrik	30.077.526	30.077.526	30.077.526	3.380.897	3.380.897	3.380.897
3)	Inst. Air dan Minyak	304.204.651	304.204.651	304.204.651	61.729.221	61.729.221	396.599.221
4)	Gedung	6.658.735.813	6.658.735.813	6.988.530.813	6.945.912.682	8.384.756.682	8.384.756.682
5)	Rumah	763.703.441	763.703.441	763.703.441	27.130.657	27.130.657	27.130.657
6)	Tanah	10.132.170.769	10.132.170.769	10.132.170.769	9.541.000.482	9.541.000.482	9.541.000.482
	<b>Jumlah 2</b>	<b>18.251.048.108</b>	<b>18.251.048.108</b>	<b>18.580.843.108</b>	<b>16.613.392.401</b>	<b>18.052.236.401</b>	<b>18.387.106.401</b>
	<b>Saldo dipindahkan</b>	<b>73.825.146.299</b>	<b>82.276.967.095</b>	<b>91.304.996.681</b>	<b>83.399.525.815</b>	<b>108.792.168.768</b>	<b>111.228.406.148</b>

	Saldo Pindahan	73.825.146.299	82.276.967.095	91.304.996.681	83.399.525.815	109.792.168.768	111.228.406.148
	<b>3. FASILITAS</b>						
	1) Kend. Bermotor	1.044.452.366	1.377.109.436	1.377.109.436	46.494.110	81.504.110	100.304.110
	2) Barang Inventaris	330.793.250	1.693.660.372	1.727.960.372	304.913.103	304.913.103	600.017.986
	3) Mesin & Peralatan	2.799.430.356	2.997.980.356	3.273.120.356	1.321.511.209	1.321.511.209	2.360.635.938
	4) Inst. Yg Bergerak	514.414.034	514.414.034	991.154.034	915.858.179	955.138.179	955.138.179
	Jumlah 3	4.689.090.006	6.583.164.198	7.369.344.198	2.588.776.601	2.663.066.601	4.016.096.213
	Jumlah (1+2+3)	63.797.175.985	68.770.133.785	72.718.032.677	64.603.734.064	89.201.947.373	91.455.587.027
	<b>AKUM PENYUSUTAN</b>	(19.345.209.831)	(22.845.646.811)	(25.726.887.862)	(2.838.346.703)	(6.441.475.962)	(10.071.271.930)
	<b>NILAI BUKU</b>	44.451.966.154	45.924.486.974	46.991.144.815	61.765.385.361	82.760.471.411	81.384.315.097
	Jumlah II	44.451.966.154	45.924.486.974	46.991.144.815	61.765.385.361	82.760.471.411	81.384.315.097
III	<b>AKTIVA LAIN-LAIN</b>						
	1. Pek Dlm Penyelesaian	26.759.563	896.449.337	388.155.206	41.175.042	22.172.355	88.963.931
	2. AT Dlm Proses	0	0	0	0	0	0
	3. Rek Antara Pengh Pers	131.304.600	93.049.194	190.582.142	0	476.080.800	(90.990.130)
	4. Pers. Non Produktif						
	Pers. Slow Moving	1.601.097.274	1.224.470.755	0	89.684.090	86.992.444	104.156.998
	Pers. Tidak Terpakai	195.563.579	201.569.345	1.297.045.242	189.258.168	170.546.192	92.739.637
	Scrap	0	23.918.426	20.822.711	0	15.300	19.129.058
	5. AT Non Produktif						
	ATDO	14.149.859.089	14.149.859.089	14.149.859.089	10.596.261.454	10.222.045.759	10.222.045.759
	Tanah Lts Non Optrs	2.868.414	2.868.414	2.868.414	2.868.414	2.842.104	2.848.104
	Tanah Dlm Sengketa	0	0	0	0	374.244.005	374.244.005
	AT dikuasai pihak ketiga	5.527.388	5.527.388	5.527.388	5.527.388	5.527.388	5.527.388
	Jumlah III	16.112.979.907	16.597.711.948	16.054.860.192	10.924.774.556	11.360.466.347	10.818.664.750
	<b>JUMLAH AKTIVA</b>	75.282.006.381	82.612.197.430	89.002.313.209	94.074.728.269	117.374.225.754	115.991.895.181

No	PASIVA	31 DES 1996	31 DES 1997	31 DES 1998	31 DES 1999	31 DES 2000	31 DES 2001
IV	<b>HUTANG LANCAR</b>						
	1. Hutang Pd Pemerintah	130.929.808	182.521.150	527.388.648	1.257.103.147	603.200.246	1.137.885.863
	2. Hutang Pihak ketiga	2.109.768.511	1.764.703.827	3.006.067.489	1.501.797.116	2.816.801.359	3.985.034.209
	3. Hutang Kpd Pegawai	39.638.629	75.085.658	37.216.706	27.776.650	1.338.832.696	37.998.156
	Saldo Dipindahkan	2.280.356.948	2.022.310.635	3.570.672.843	2.786.676.913	4.758.834.301	5.160.918.228

	Saldo Pindahan	2.280.356.948	2.022.310.635	3.571.672.843	2.786.676.913	4.758.834.301	5.160.918.228
	4. Hutang Lain-Lain	167.915.976	367.180.737	241.486.897	320.443.734	157.753.523	439.822.709
	5. Beban Yg Akan Dibayar	1.720.113.996	5.257.973.572	3.754.724.553	2.950.266.930	9.289.977.640	5.815.954.526
	6. Pend. Diterima dimuka	206.288.992	64.866.175	21.246.606	45.705.977	28.758.354	11.287.559
	Jumlah IV	4.374.685.812	7.712.331.119	7.589.130.899	6.103.093.554	14.235.323.818	11.427.993.022
V	<u>HUTANG JGK PANJANG</u>						
	1. Pend Diterima dimuka	0	0	0	40.055.913	11.297.559	0
	Jumlah V	0	0	0	40.055.913	11.297.559	0
	Jumlah Hutang	4.374.685.812	7.712.331.119	7.589.130.899	6.143.149.467	14.246.621.377	11.427.993.022
VI	<u>REK KORAN KT PUSAT</u>	121.338.022.838	130.078.802.935	76.116.278.531	72.129.705.563	77.853.142.425	66.017.160.581
VII	<u>REK DVS REG SU</u>	(135.568.992)	(149.139.232)	(149.368.792)	(149.368.792)	(149.368.792)	(183.641.188)
VIII	<u>REK DVS REG SB</u>	(113.329.775)	(113.329.775)	(113.329.775)	(110.706.975)	(110.706.975)	(110.706.975)
IX	<u>REK DVS REG SS</u>	(112.841.009)	(113.603.609)	(175.411.418)	(92.400.270)	(266.601.230)	(268.149.230)
X	<u>REK PEMINDAHBUKUAN</u>						
	1. DAOP 1 JKT	719.720.487	1.659.068.966	1.766.673.964	2.051.709.851	2.166.709.961	2.966.748.255
	2. DAOP 2 BD	5.658.083.371	6.889.822.900	9.803.371.770	10.672.318.035	12.179.832.594	13.839.662.727
	3. DAOP 3 CN	(303.364.447)	(735.327.115)	(807.939.030)	(1.121.151.459)	(1.117.310.009)	(1.383.963.819)
	4. DAOP 5 PWT	3.971.131.901	4.644.726.588	4.480.749.347	5.674.415.897	14.075.350.099	25.849.546.624
	5. DAOP 6 YK	(5.150.954.232)	(4.655.081.668)	(2.538.512.934)	2.398.153.922	3.788.741.530	11.941.020.131
	6. DAOP 7 MN	(307.254.124)	(345.757.201)	(403.261.861)	(444.469.076)	(476.229.561)	(510.255.341)
	7. DAOP 8 SB	5.683.894.713	6.669.294.398	6.296.988.968	7.108.373.015	9.350.551.229	11.624.971.213
	8. DAOP 9 JR	(289.511.221)	(318.340.412)	(388.869.202)	(826.720.593)	(690.029.335)	(686.683.883)
	9. DVS ANG JABOTABEK	(47.045.645.419)	(50.906.560.284)	0	(31.880.162)	(144.740.862)	(267.033.862)
	Jumlah RPB	(37.063.898.971)	(37.098.153.828)	18.209.201.002	25.480.749.430	39.134.875.646	63.194.012.045
	Jumlah Rekening	83.912.384.091	92.604.576.491	93.887.369.548	97.257.978.956	116.461.341.074	128.648.675.233
	SALDO RUGI Th Lalu	0	0	0	0	0	0
	SALDO RUGI Th Berjalan	(13.005.063.522)	(17.704.711.180)	(12.473.187.238)	(9.326.400.154)	(13.333.738.697)	(24.084.781.074)
	<b>JUMLAH PASIVA</b>	<b>75.282.006.381</b>	<b>82.612.196.430</b>	<b>89.003.313.209</b>	<b>94.074.728.269</b>	<b>117.374.223.754</b>	<b>115.991.887.181</b>



## LAMPIRAN C

## **RASIO LIKUIDITAS**

### Perhitungan Current Ratio

#### Tahun 1996

Aktiva Lancar = 14,717,060,320

Hutang Lancar = 4,374,685,812

Current Ratio =  $\frac{14,717,060,320}{4,374,685,812} \times 100\%$

= 336%

#### Tahun 1997

Aktiva Lancar = 20,089,997,508

Hutang Lancar = 7,712,331,119

Current Ratio =  $\frac{20,089,997,508}{7,712,331,119} \times 100\%$

= 260%

#### Tahun 1998

Aktiva Lancar = 25,956,308,202

Hutang Lancar = 7,588,130,899

Current Ratio =  $\frac{25,956,308,202}{7,588,130,899} \times 100\%$

= 342%

#### Tahun 1999

Aktiva Lancar = 21,348,568,352

Hutang Lancar = 6,103,093,554

Current Ratio =  $\frac{21,348,568,352}{6,103,093,554} \times 100\%$

= 350%

#### Tahun 2000

Aktiva Lancar = 25,253,287,996

Hutang Lancar = 14,235,323,818

Current Ratio =  $\frac{25,253,287,996}{14,235,323,818} \times 100\%$

= 177%

#### Tahun 2001

Aktiva Lancar = 23,788,915,334

Hutang Lancar = 11,427,993,022

Current Ratio =  $\frac{23,788,915,334}{11,427,993,022} \times 100\%$

= 208%

#### Perhitungan Cash Ratio

##### Tahun 1996

Kas + Efek = 4,750,927,697

Hutang Lancar = 4,374,685,812

$$\begin{aligned} \text{Cash Ratio} &= \frac{4,750,927,697}{4,374,685,812} \\ &= 108\% \end{aligned}$$

Tahun 1997

$$\text{Kas + Efek} = 10,117,932,350$$

$$\text{Hutang Lancar} = 7,712,331,119$$

$$\begin{aligned} \text{Cash Ratio} &= \frac{10,117,932,350}{7,712,331,119} \\ &= 131\% \end{aligned}$$

Tahun 1998

$$\text{Kas + Efek} = 9,581,112,401$$

$$\text{Hutang Lancar} = 7,588,130,899$$

$$\begin{aligned} \text{Cash Ratio} &= \frac{9,581,112,401}{7,588,130,899} \\ &= 126\% \end{aligned}$$

Tahun 1999

$$\text{Kas + Efek} = 6,929,836,018$$

$$\text{Hutang Lancar} = 6,103,093,554$$

$$\begin{aligned} \text{Cash Ratio} &= \frac{6,929,836,018}{6,103,093,554} \\ &= 114\% \end{aligned}$$

Tahun 2000

$$\text{Kas + Efek} = 3,956,011,020$$

$$\begin{aligned} \text{Hutang Lancar} &= 14,235,323,818 \\ \text{Cash Ratio} &= \frac{3,956,011,020}{14,235,323,818} \\ &= 27\% \end{aligned}$$

Tahun 2001

$$\begin{aligned} \text{Kas + Efek} &= 7,236,622,444 \\ \text{Hutang Lancar} &= 11,427,993,022 \\ \text{Cash Ratio} &= \frac{7,236,622,444}{11,427,993,022} \\ &= 63\% \end{aligned}$$

## **RASIO LEVERAGE**

### Perhitungan Total Debt to Total Assets

#### Tahun 1996

$$\begin{aligned} \text{Total Aktiva} &= 75,282,006,381 \\ \text{Total Hutang} &= 4,374,385,812 \\ \text{TDTA} &= \frac{4,374,385,812}{75,282,006,381} \times 100\% \\ &= 6\% \end{aligned}$$

#### Tahun 1997

$$\begin{aligned} \text{Total Aktiva} &= 82,612,196,430 \\ \text{Total Hutang} &= 7,712,331,119 \\ \text{TDTA} &= \frac{7,712,331,119}{82,612,196,430} \times 100\% \\ &= 6\% \end{aligned}$$

#### Tahun 1998

$$\begin{aligned} \text{Total Aktiva} &= 89,002,313,209 \\ \text{Total Hutang} &= 7,588,130,899 \\ \text{TDTA} &= \frac{7,588,130,899}{89,002,313,209} \times 100\% \\ &= 9\% \end{aligned}$$

#### Tahun 1999

$$\text{Total Aktiva} = 94,074,728,269$$

$$\begin{aligned} \text{Total Hutang} &= 6,103,093,554 \\ \text{TDTA} &= \frac{6,103,093,554}{94,074,728,269} \times 100\% \\ &= 6\% \end{aligned}$$

Tahun 2000

$$\begin{aligned} \text{Total Aktiva} &= 117,374,223,754 \\ \text{Total Hutang} &= 14,246,621,372 \\ \text{TDTA} &= \frac{14,246,621,372}{117,374,223,754} \times 100\% \\ &= 12\% \end{aligned}$$

Tahun 2001

$$\begin{aligned} \text{Total Aktiva} &= 115,991,887,181 \\ \text{Total Hutang} &= 14,246,621,372 \\ \text{TDTA} &= \frac{14,246,621,372}{115,991,887,181} \times 100\% \\ &= 10\% \end{aligned}$$

Perhitungan Total Debt to Total Equity

Tahun 1996

$$\begin{aligned} \text{Modal Sendiri} &= 70,907,320,569 \\ \text{Total Hutang} &= 4,374,385,812 \end{aligned}$$

$$\begin{aligned} \text{TDTE} &= \frac{4,374,385,812}{70,907,320,569} \times 100\% \\ &= 6\% \end{aligned}$$

Tahun 1997

$$\text{Modal Sendiri} = 74,899,866,311$$

$$\text{Total Hutang} = 7,712,331,119$$

$$\begin{aligned} \text{TDTE} &= \frac{7,712,331,119}{7,899,866,311} \times 100\% \\ &= 10\% \end{aligned}$$

Tahun 1998

$$\text{Modal Sendiri} = 81,413,182,310$$

$$\text{Total Hutang} = 7,588,130,899$$

$$\begin{aligned} \text{TDTE} &= \frac{7,588,130,899}{81,413,182,310} \times 100\% \\ &= 9\% \end{aligned}$$

Tahun 1999

$$\text{Modal Sendiri} = 87,971,634,715$$

$$\text{Total Hutang} = 6,103,093,554$$

$$\begin{aligned} \text{TDTE} &= \frac{6,103,093,554}{87,971,634,715} \times 100\% \\ &= 7\% \end{aligned}$$

Tahun 2000

$$\text{Modal Sendiri} = 103,138,901,936$$



Total Hutang = 14,426,621,372

TDTE =  $\frac{14,426,621,372}{103,138,901,936} \times 100\%$

= 14%

Tahun 2001

Modal Sendiri = 104,563,902,159

Total Hutang = 11,427,993,022

TDTE =  $\frac{11,427,993,022}{104,563,902,159} \times 100\%$

= 11%

## **RASIO PROFITABILITAS**

### Perhitungan Net Profit Margin

#### Tahun 1996

$$\begin{aligned} \text{Laba} &= (13,005,063,522) \\ \text{Penjualan Netto} &= 29,503,697,498 \\ \text{NPM} &= \frac{(13,005,063,522)}{29,503,697,498} \times 100\% \\ &= (44)\% \end{aligned}$$

#### Tahun 1997

$$\begin{aligned} \text{Laba} &= (17,704,711,180) \\ \text{Penjualan Netto} &= 33,546,679,498 \\ \text{NPM} &= \frac{(17,704,711,180)}{33,546,679,498} \times 100\% \\ &= (53)\% \end{aligned}$$

#### Tahun 1998

$$\begin{aligned} \text{Laba} &= (12,473,187,238) \\ \text{Penjualan Netto} &= 50,748,748,227 \\ \text{NPM} &= \frac{(12,473,187,238)}{50,748,748,227} \times 100\% \\ &= (25)\% \end{aligned}$$

#### Tahun 1999

$$\text{Laba} = (9,326,400,154)$$

Penjualan Netto = 41,139,757,635

NPM =  $\frac{(9,326,400,154)}{41,139,757,635} \times 100\%$   
= (23)%

#### Tahun 2000

Laba = (13,333,736,697)

Penjualan Netto = 81,057,562,636

NPM =  $\frac{(13,333,736,697)}{81,057,562,636} \times 100\%$   
= (16)%

#### Tahun 2001

Laba = (24,084,751,074)

Penjualan Netto = 84,810,166,450

NPM =  $\frac{(24,084,751,074)}{84,810,166,450} \times 100\%$   
= (28)%

#### Perhitungan Rate of Return on Income Ratio

##### Tahun 1996

Laba = (13,005,063,522)

Total Aktiva = 75,282,006,381

$$\begin{aligned}\text{ROI} &= \frac{(13,005,063,522)}{75,282,006,381} \times 100\% \\ &= (17)\%\end{aligned}$$

Tahun 1997

$$\text{Laba} = (17,704,711,180)$$

$$\text{Total Aktiva} = 82,612,196,430$$

$$\begin{aligned}\text{ROI} &= \frac{(17,704,711,180)}{82,612,196,430} \times 100\% \\ &= (21)\%\end{aligned}$$

Tahun 1998

$$\text{Laba} = (12,473,187,238)$$

$$\text{Total Aktiva} = 89,002,313,209$$

$$\begin{aligned}\text{ROI} &= \frac{(12,473,187,238)}{89,002,313,209} \times 100\% \\ &= (14)\%\end{aligned}$$

Tahun 1999

$$\text{Laba} = (9,326,400,154)$$

$$\text{Total Aktiva} = 94,074,728,269$$

$$\begin{aligned}\text{ROI} &= \frac{(9,326,400,154)}{94,074,728,269} \times 100\% \\ &= (10)\%\end{aligned}$$

Tahun 2000

$$\text{Laba} = (13,333,736,697)$$

Total Aktiva = 117,374,223,754

$$\begin{aligned}\text{ROI} &= \frac{(13,333,736,697)}{117,374,223,754} \times 100\% \\ &= (11)\%\end{aligned}$$

#### Tahun 2001

Laba = (24,084,751,074)

Total Aktiva = 115,991,887,181

$$\begin{aligned}\text{ROI} &= \frac{(24,084,751,074)}{115,991,887,181} \times 100\% \\ &= (21)\%\end{aligned}$$

#### Perhitungan Rate of Return on Net Worth

##### Tahun 1996

Laba = (13,005,063,522)

Modal = 70,907,320,569

$$\begin{aligned}\text{ROE} &= \frac{(13,005,063,522)}{70,907,320,569} \times 100\% \\ &= (18)\%\end{aligned}$$

##### Tahun 1997

Laba = (17,704,711,180)

Modal = 74,899,866,311

$$\begin{aligned} \text{ROE} &= \frac{(17,704,711,180)}{74,899,866,311} \times 100\% \\ &= (23)\% \end{aligned}$$

#### Tahun 1998

$$\text{Laba} = (12,473,187,238)$$

$$\text{Modal} = 81,413,182,310$$

$$\begin{aligned} \text{ROE} &= \frac{(12,473,187,238)}{81,413,182,310} \times 100\% \\ &= (15)\% \end{aligned}$$

#### Tahun 1999

$$\text{Laba} = (9,326,400,154)$$

$$\text{Modal} = 87,971,634,715$$

$$\begin{aligned} \text{ROE} &= \frac{(9,326,400,154)}{87,971,634,715} \times 100\% \\ &= (11)\% \end{aligned}$$

#### Tahun 2000

$$\text{Laba} = (13,333,736,697)$$

$$\text{Modal} = 103,138,901,936$$

$$\begin{aligned} \text{ROE} &= \frac{(13,333,736,697)}{103,138,901,936} \times 100\% \\ &= (13)\% \end{aligned}$$

#### Tahun 2001

$$\text{Laba} = (24,084,751,074)$$

Modal = 104,563,902,159

ROE =  $\frac{(24,084,751,074)}{104,563,902,159} \times 100\%$

= (23)%