

Lampiran 1

PT. PBM TIRANG JAYA SAMUDERA
NERACA
1994 - 1996

	1994	1995	1996
Aktiva Lancar			
- Kas dan bank	90271755	26362325	108970620
- Piutang usaha	10967140	15436075	31933485
- Piutang perusahaan afiliasi	188279732	403131224	278536729
Jumlah Aktiva Lancar	289518627	444929624	449450834
Aktiva Tetap - Setelah Dikurangi Akumulasi Penyusutan	161365261	105956099	187331956
Aktiva Lain	(86330)	2026830	34334054
Jumlah Aktiva	450797558	552912553	671106844
Kewajiban Lancar	110182984	278177681	420205107
Htg Sewa Guna	41157933	11436710	0
Ekuitas			
- Modal saham	200000000	200000000	200000000
- Saldo laba	99456641	63298162	50911737
Jumlah Ekuitas	299456641	263298162	250911737
Jmlh Kewajiban & Ekuitas	450797558	552912553	671106844

Lampiran 2

PT. PBM TIRANG JAYA SAMUDERA

PERHITUNGAN LABA-RUGI

1994 - 1996

	1994	1995	1996
Pendapatan Jasa			
- Pendapatan Stevedoring	295379845	1791447350	2573482685
- Pendapatan Cargodoring	188832110	235039445	285469395
- Pendapatan Terminal	970672420	169693290	172588215
- Pendapatan Operasi lainnya	168518740	162192990	123352278
- Pendapatan Alat Mekanis	11128730	52449425	82936585
- Pendapatan LCL	462074192	51841120	49855505
- Pendapatan Angkutan Darat	-4133400	0	0
Jumlah Pendapatan Jasa	2100739437	2462663620	3251684663
Beban Jasa			
- Alat Mekanis	953740488	1149944945	1824327930
- Buruh Langsung	178699770	490988980	530401198
- Penumpukan/Lapangan	418365599	243228573	339874655
- Alat Non Mekanis	25605275	52169170	70142215
- Penyusutan Aktiva Tetap	56868160	40984396	41406626
- Angkutan Darat	10710900	0	0
- Biaya Sewa Guna Usaha Alat Mekanik	11997540	6175725	528945
Jumlah Beban Jasa	1655987732	1983491789	2806681569
Laba Kotor	444751705	479171831	445003094
Beban Umum dan Administrasi	438840436	448323841	501499569
Laba Usaha	5911269	30847990	-56496475
Pendapatan Lain	21162995	26564031	44110050
Laba Sbl Pajak	27074264	57412021	-12386425
Pajak	15983900	13570500	0
Laba Bersih	11090364	43841521	-12386425
Saldo awal tahun	88366277	99456641	63298162
Pembagian Dividen	0	(80000000)	0
Saldo akhir tahun	99456641	63298162	50911737

Lampiran 3

PT. PBM TIRANG JAYA SAMUDERA
PROSENTASE KENAIKAN/PENURUNAN
NERACA
1994 - 1995

$$\text{Aktiva} = \frac{552912553}{450797558} \times 100\% = 122.65\%$$

$$\text{Aktiva Lancar} = \frac{444929624}{289518627} \times 100\% = 153.68\%$$

$$\text{Kas dan Bank} = \frac{26362325}{90271755} \times 100\% = 29.20\%$$

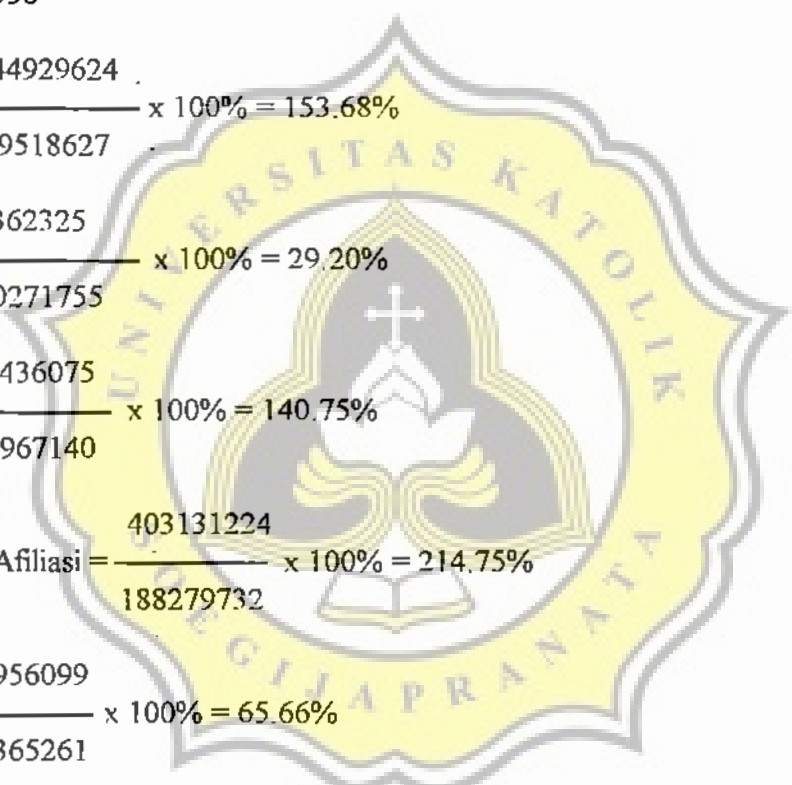
$$\text{Piutang Usaha} = \frac{15436075}{10967140} \times 100\% = 140.75\%$$

$$\text{Piutang Perusahaan Afiliasi} = \frac{403131224}{188279732} \times 100\% = 214.75\%$$

$$\text{Aktiva Tetap} = \frac{105956099}{161365261} \times 100\% = 65.66\%$$

$$\text{Aktiva Lain-lain} = \frac{2026830}{-86330} \times 100\% = -2347\%$$

$$\text{Kewajiban Lancar} = \frac{278177681}{110182984} \times 100\% = 252.47\%$$



$$\text{Hutang Sewa Guna} = \frac{11436710}{41157933} \times 100\% = 27.79\%$$

$$\text{Ekuitas} = \frac{263298162}{299456641} \times 100\% = 87.92\%$$



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 PROSENTASE KENAIKAN/PENURUNAN
 NERACA
 1995 -1996

$$\text{Aktiva} = \frac{671106844}{552912553} \times 100\% = 121.38\%$$

$$\text{Aktiva Lanvar} = \frac{449450834}{444929624} \times 100\% = 101.02\%$$

$$\text{Kas dan Bank} = \frac{108970620}{26362325} \times 100\% = 413.36\%$$

$$\text{Piutang Usaha} = \frac{31933485}{15436075} \times 100\% = 206.88\%$$

$$\text{Piutang Perusahaan Afiliasi} = \frac{262536729}{403131224} \times 100\% = 78.54\%$$

$$\text{Aktiva Tetap} = \frac{187331956}{105956099} \times 100\% = 176.80\%$$

$$\text{Aktiva Lain} = \frac{64334054}{2026830} \times 100\% = 1693.98\%$$

$$\text{Kewajiban Lancar} = \frac{420205107}{278177681} \times 100\% = 151.06\%$$

$$\text{Hutang Sewa Guna Usaha} = \frac{0}{11436710} \times 100\% = \sim\%$$

$$\text{Ekuitas} = \frac{250911737}{263298162} \times 100\% = 95.30\%$$



Lampiran 5

PT. PBM TIRANG JAYA SAMUDERA
PROSENTASE KENAIKAN/PENURUNAN LAPORAN RUGI LABA
1994 - 1995

$$\text{Pendapatan Jasa} = \frac{2462663620}{2100739437} \times 100\% = 117.23\%$$

$$\text{Beban Jasa} = \frac{1983491789}{1655987732} \times 100\% = 119.78\%$$

$$\text{Laba Kotor} = \frac{479171831}{444751705} \times 100\% = 107.74\%$$

$$\text{Beban Umum dan Administrasi} = \frac{448323841}{438840436} \times 100\% = 102.16\%$$

$$\text{Laba Usaha} = \frac{30847990}{5911269} \times 100\% = 521.85\%$$

$$\text{Pendapatan Lain} = \frac{26564031}{21162995} \times 100\% = 125.52\%$$

$$\text{Laba Sebelum Pajak} = \frac{57412021}{27074264} \times 100\% = 212.05\%$$

$$\text{Pajak} = \frac{13570500}{15983900} \times 100\% = 84.90\%$$

$$\text{Laba Bersih} = \frac{43841521}{11090364} \times 100\% = 395.31\%$$

Lampiran 6

PT. PBM TIRANG JAYA SAMUDERA
PROSENTASE KENAIKAN/PENURUNAN LAPORAN RUGI LABA
1995 - 1996

$$\text{Pendapatan Jasa} = \frac{3251684663}{2462663620} \times 100\% = 132.04\%$$

$$\text{Beban Jasa} = \frac{2806681569}{1983491789} \times 100\% = 141.50\%$$

$$\text{Laba Kotor} = \frac{445003094}{479171831} \times 100\% = 92.87\%$$

$$\text{Beban Umum dan Administrasi} = \frac{501499569}{448323841} \times 100\% = 111.86\%$$

$$\text{Laba Usaha} = \frac{-56496475}{30847990} \times 100\% = -183.14\%$$

$$\text{Pendapatan Lain} = \frac{44110050}{26564031} \times 100\% = 166.05\%$$

$$\text{Laba Sebelum Pajak} = \frac{-12386425}{57412021} \times 100\% = -21.57\%$$

$$\text{Laba Bersih} = \frac{-12386425}{43841521} \times 100\% = -28.25\%$$

ANALISA RASIO

Rasio Likuiditas (current ratio)

$$1994 = \frac{289518627}{110182984} = 2,628$$

$$1995 = \frac{444929624}{278177681} = 1,599$$

$$1996 = \frac{449450834}{420205107} = 0,998$$

Rasio Lverage (debt ratio)

$$1994 = \frac{147405417}{450797558} = 0,327$$

$$1995 = \frac{289614391}{552912553} = 0,524$$

$$1996 = \frac{420205107}{671106844} = 0,626$$

Rasio Aktivitas
- perputaran aktiva

$$1994 = \frac{2100739437}{450797558} = 4,66$$

$$1995 = \frac{2462663620}{552912553} = 4,45$$

$$1996 = \frac{3251684663}{671106844} = 4,85$$

- perputaran aktiva tetap

$$1994 = \frac{2100739437}{161365261} = 13,02$$

$$1995 = \frac{2462663620}{105956099} = 23,24$$

$$1996 = \frac{3251684663}{187331956} = 17,36$$

- penjualan per hari

$$1994 = \frac{2100739437}{360} = 5835387,32$$

$$1995 = \frac{2462663620}{360} = 6840732,28$$

$$1996 = \frac{3251684663}{360} = 9032457,4$$

- rata-rata periode pengumpulan piutang

$$1994 = \frac{199246872}{5835387,32} = 34,14$$

$$1995 = \frac{418567299}{6840732.28} = 61.19$$

$$1996 = \frac{340480214}{9032457.4} = 32.6$$

Rasio Profitabilitas
- return on total assets

$$1994 = \frac{11090364}{450797558} = 0.0246$$

$$1995 = \frac{43841521}{552912553} = 0.0793$$

$$1996 = \frac{-12386425}{671106844} = -0.0185$$

- return on net worth

$$1994 = \frac{11090364}{200000000} = 0.055$$

$$1995 = \frac{43841521}{200000000} = 0.219$$

$$1996 = \frac{-26443525}{200000000} = -0.132$$

- net profit margin

$$1994 = \frac{11090364}{2100739437} = 0.0053$$

$$1995 = \frac{43841521}{2462663620} = 0.0178$$

$$1996 = \frac{-12386425}{3251684663} = -0.0038$$

-profit margin

$$1994 = \frac{27074264}{2100739437} = 0.0129$$

$$1995 = \frac{57412021}{2462663620} = 0.0233$$

$$1996 = \frac{-12386425}{3251684663} = -0.0038$$

- rentabilitas ekonomis

$$1994 = \frac{27074264}{450797558} = 0.0601$$

$$1995 = \frac{57412021}{552912553} = 0.1038$$

$$1996 = \frac{-12386425}{671106844} = -0.0185$$

PROSENTASE KENAIKAN/PENURUNAN RASIO

		- perputaran aktiva tetap
		23.24
Rasio Likuiditas (current ratio)	1995 = $\frac{\quad}{13.02} \times 100\% = 178.49\%$	
	159.94	
1995 = $\frac{\quad}{262.76} \times 100\% = 60.87\%$		24.13
		23.24
1996 = $\frac{\quad}{159.94} \times 100\% = 66.87\%$		- rata periode pengumpulan piutang
		61.19
Rasio Lverage (debt ratio)	1995 = $\frac{\quad}{34.14} \times 100\% = 179.23\%$	
	0.5238	
1995 = $\frac{\quad}{0.3357} \times 100\% = 156.03\%$		32.6
		61.19
1996 = $\frac{\quad}{0.5238} \times 100\% = 119.54\%$		Rasio Profitabilitas
		- return on net worth
		0.2192
Rasio Aktivitas	1995 = $\frac{\quad}{0.0555} \times 100\% = 394.95\%$	
- perputaran aktiva		0.2192
	4.45	-0.6190
1995 = $\frac{\quad}{4.66} \times 100\% = 95.49\%$		0.2192
	4.85	- return on total assets
1996 = $\frac{\quad}{4.45} \times 100\% = 108.99\%$		0.0793
		0.0246

$$1996 = \frac{-0.0185}{0.0793} \times 100\% = -23.33\%$$

- net profit margin

$$1995 = \frac{0.0178}{0.0053} \times 100\% = 335.85\%$$

$$1996 = \frac{-0.0038}{0.0178} \times 100\% = -21.35\%$$

- profit margin

$$1995 = \frac{0.0233}{0.0129} \times 100\% = 180.62\%$$

$$1996 = \frac{-0.0038}{0.0233} \times 100\% = -16.31\%$$

- rentabilitas ekonomis

$$1995 = \frac{0.1038}{0.0601} \times 100\% = 172.71\%$$

$$1996 = \frac{-0.0185}{0.1038} \times 100\% = -17.82\%$$

