

Lampiran 5. Laporan Neraca dan Rugi / Laba PT. XYZ dan PT. ABC

Lampiran 5a, Tabel Laporan Neraca PT. XYZ

(Dalam jutaan rupiah)

Pos Keuangan	1995	1996	1997	1998	1999
1. Kas dan Setara Kas	1.119.904	1.070.359	458.509	394.443	767.557
2. Piutang	3.809.016	7.914.942	3.953.882	2.541.253	9.035.672
3. Persediaan + WP	8.422.285	12.916.779	1.542.049	2.321.318	2.020.443
4. Aktiva Lancar	13.351.205	21.902.080	5.954.440	5.257.014	11.823.672
5. Aktiva Tetap	974.655	1.185.879	1.182.456	933.615	1.678.344
6. Aktiva Lain-lain	436	1.700.000	177.544	118.363	59.181
JUMLAH AKTIVA	14.326.297	24.787.959	7.314.440	6.308.992	13.561.197
7. Hutang jk. Pendek	9.919.632	16.801.194	737.532	866.667	6.478.354
8. Hutang jk. Panjang	3.094.718	3.287.790	366.484	1.075.484	2.396.961
Jumlah Hutang	13.014.350	20.088.984	1.104.016	1.942.152	8.875.315
9. Modal	50.000	2.000.000	2.000.000	2.000.000	2.000.000
10. Laba Ditahan	1.261.947	2.698.975	4.210.424	2.366.841	2.685.882
Modal + Laba Ditahan	1.311.947	4.698.975	6.210.424	4.366.841	4.685.882
JUMLAH PASSIVA	14.326.297	24.787.959	7.314.440	6.308.992	13.561.197

Sumber: diolah dari data Laporan Keuangan PT. XYZ.

Lampiran 5b, Tabel Laporan Neraca PT. ABC

(Dalam jutaan rupiah)

Pos Keuangan	1995	1996	1997	1998	1999
1. Kas dan Setara Kas	3.221.270	2.306.980	14.990.394	5.400.398	17.970.133
2. Piutang	22.540.802	25.940.446	18.470.913	42.041.088	135.988.927
3. Persediaan + WP	5.583.611	5.356.553	915.377	8.301.042	5.819.290
4. Aktiva Lancar	31.345.683	33.603.979	34.376.684	55.742.527	159.778.351
5. Aktiva Tetap	29.136.211	28.128.236	29.873.504	61.025.258	99.105.961
6. Aktiva Lain-lain	35.363.682	35.363.692	35.363.682	35.363.682	2.095.281
JUMLAH AKTIVA	95.845.576	97.095.897	99.613.870	152.131.467	261.230.843
7. Hutang jk. Pendek	21.911.093	22.815.611	19.681.842	30.633.730	134.670.707
8. Hutang jk. Panjang	43.700.000	43.700.000	43.700.00	63.825.000	75.736.188
Jumlah Hutang	65.611.093	66.515.611	63.381.842	94.458.730	210.406.895
9. Modal	24.400.000	24.400.000	24.400.000	24.400.000	10.000.000
10. Laba Ditahan	5.834.484	6.180.287	11.832.028	33.272.737	40.823.948
Modal + Laba Ditahan	30.234.484	30.580.287	36.232.028	57.672.737	50.823.948
JUMLAH PASSIVA	95.845.576	97.095.897	99.613.870	152.131.467	261.230.843

Sumber: diolah dari data Laporan Keuangan PT. ABC.

Lampiran 5c, Tabel Laporan Laba / Rugi PT. XYZ

(Dalam jutaan rupiah)

Pos Keuangan	1995	1996	1997	1998	1999
1. Penjualan / Pendapatan	17.578.118	39.303.417	22.727.423	1.547.456	15.364.198
2. Harga pkk. Penjualan	17.517.287	36.248.918	18.357.894	1.529.856	13.382.782
3. Laba kotor	60.830	3.054.498	4.369.529	17.600	1.981.416
4. Biaya Administrasi	662.593	784.170	1.782.472	1.249.174	1.552.659
5. Laba operasional	(601.762)	2.270.328	2.587.056	(1.231.574)	428.758
6. Pendapatan Lain-lain	272.372	50.456	(410.694)	382.819	1.552.659
7. Beban Lain-lain	(47.503)	(38.815)	(44.282)	(39.990)	(56.135)
8. EBIT	(397.305)	2.286.370	2.132.080	(888.715)	467.324
9. Bunga	265.288	849.341	620.631	78.611	53.015
10. Laba / Rugi	(642.182)	1.437.029	1.511.449	(967.356)	414.309

Sumber: diolah dari data Laporan Keuangan PT. XYZ,

Lampiran 5d Tabel Laporan Laba / Rugi PT. ABC

(Dalam jutaan rupiah)

Pos Keuangan	1995	1996	1997	1998	1999
1. Penjualan / Pendapatan	89.344.911	83.093.998	106.433.583	165.566.518	378.499.718
2. Harga pkk. Penjualan	79.477.998	74.193.234	89.181.185	139.177.110	330.310.960
3. Laba kotor	9.866.912	8.900.764	17.252.399	26.389.407	48.188.758
4. Biaya Administrasi	6.108.228	6.183.285	7.174.673	14.036.627	18.781.556
5. Laba operasional	3.758.684	2.717.479	10.077.726	12.352.780	29.407.202
6. Pendapatan Lain-lain	2.421.953	3.270.870	5.429.087	55.197.973	42.419.992
7. Beban Lain-lain	708.626	963.685	2.782.714	37.445.207	40.140.688
8. EBIT	5.472.011	5.024.664	12.724.099	30.105.546	31.686.506
9. Bunga	4.225.898	3.774.344	6.129.971	5.958.164	5.256.277
10. Laba / Rugi	1.246.113	1.250.321	6.594.128	24.147.377	18.732.960

Sumber: diolah dari data Laporan Keuangan PT. ABC.