

Lampiran 7. Hasil Perhitungan Rasio PT. XYZ dan PT. ABC

Lampiran 7a, Tabel Hasil Perhitungan Rasio PT. XYZ

No	Uraian	1995	1996	1997	1998	1999
1	Liquidity Ratio:					
a	Current Ratio	1.32	1.29	7.80	6.05	1.82
b	Quick Ratio	0.47	0.52	5.56	3.38	1.51
c	Current Ratio on Total Liabilities	1.00	1.08	5.17	2.70	1.33
2	Solvability Ratio:					
a	Debt To Equity Ratio	9.92	4.28	0.18	0.44	1.89
b	Debt Ratio	0.91	0.81	0.15	0.31	0.65
c	Time Interest Earned Ratio	(0.06)	2.73	4.28	(9.74)	10.06
3	Profitability Ratio:					
a	Net Profit Margin	(3.65%)	3.66%	7.0%	(62.51)	2.70%
b	Assets Turn Over	1.23	1.59	3.11	0.25	1.13
c	Return On Equity	(12.84)	0.71	0.75	(0.48)	0.20
d	Return On Equity	(0.04)	0.05	0.20	(0.15)	0.03
e	Net Operating Margin	0.34%	7.77%	19.22%	1.15%	12.89%
4	Activity Ratio / Efisiensi					
a	Inventory Turn Over	2.08	2.80	11.90	0.66	6.62
b	Fixed Assets Turn Over	11.70	20.14	10.20	0.71	4.55

Sumber: diolah dari Laporan Keuangan PT.XYZ lampiran Va & Vc

Lampiran 7a, Tabel Hasil Perhitungan Rasio PT. ABC

No	Uraian	1995	1996	1997	1998	1999
1	Liquidity Ratio:					
a	Current Ratio	1.43	1.47	1.75	1.82	1.19
b	Quick Ratio	1.18	1.24	1.70	1.40	1.14
c	Current Ratio on Total Liabilities	0.48	0.50	0.54	0.59	0.76
2	Solvability Ratio:					
a	Debt To Equity Ratio	2.17	2.18	1.75	1.64	4.14
b	Debt Ratio	0.68	0.69	0.64	0.62	0.81
c	Time Interest Earned Ratio	1.29	1.33	2.08	5.05	6.03
3	Provitability Ratio:					
a	Net Profit Margin	1.39%	1.50%	5.31%	12.95%	4.95%
b	Assets Turn Over	0.93	0.86	1.07	1.09	1.45
c	Return on Equity	0.05	0.05	0.23	0.88	1.87
d	Return On Equity	0.013	0.013	0.057	0.141	0.072
e	Net Operating Margin	11.04%	10.71%	16.21%	15.94%	12.73%
4	Activity Ratio / Efisiensi					
a	Inventory Turn Over	14.23	13.80	97.43	10.95	57.27
b	Fixed Assets Turn Over	3.07	2.95	3.56	2.71	3.82

Sumber: diolah dari Laporan Keuangan PT. ABC lampiran Vb & Vd