

Lampiran 1.

Perhitungan Rasio Likuiditas
Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999

(dalam juta rupiah)

Tahun	Rasio	Metode Perhitungan	%
1	2	3	4
1987	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{172}{117} \times 100\%$	147
	- Cash Ratio	$-\frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{32+51+12}{117} \times 100\%$	81
	- Acid Test Ratio	$-\frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{32+51+50}{117} \times 100\%$	114
1988	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{172}{117} \times 100\%$	102
	- Cash Ratio	$-\frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{32+51+12}{117} \times 100\%$	11
	- Acid Test Ratio	$-\text{Acid Test Ratio} = \frac{14+9+22+8}{209} \times 100\% = \frac{53}{209} \times 100\%$	25
1989	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{144}{157} \times 100\% =$	92
	- Cash Ratio	$-\frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{20 + 40}{157} \times 100\%$	38
	- Acid Test Ratio	$-\frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{20+40+34+4+16}{157}$	70
1990	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{282}{152} \times 100\%$	186
	- Cash Ratio	$-\frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{10 + 134}{152} \times 100\%$	95
	- Acid Test Ratio	$-\frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{10+134+109}{152} \times 100\%$	166

Lampiran 1/1

1	2	3	4
1991	Current Rasio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{379}{198} \times 100\%$	191
	- Cash Rasio	$-\frac{\text{Kas} + \text{Bank}}{\text{Hutang lancar}} \times 100\% = \frac{7 + 88}{198} \times 100\% = \frac{95}{198} \times 100\%$	
	- Acid Test Rasio	$-\frac{\text{Kas} + \text{Bank} + \text{Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{7+88+154}{198} \times 100\%$	126
1992	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{309}{203} \times 100\%$	152
	- Cash Rasio	$-\frac{\text{Kas} + \text{Bank}}{\text{Hutang lancar}} \times 100\% = \frac{11 + 83}{203} \times 100\%$	46
	- Acid Test Rasio	$-\frac{\text{Kas} + \text{Bank} + \text{Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{11+83+188}{203} \times 100\%$	139
1993	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{419}{209} \times 100\% =$	200
	- Cash Rasio	$-\frac{\text{Kas} + \text{Bank}}{\text{Hutang lancar}} \times 100\% = \frac{31 + 126}{209} \times 100\%$	75
	- Acid Test Rasio	$-\frac{\text{Kas} + \text{Bank} + \text{Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{31+126+204}{157} \times 100\%$	173
1994	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{415}{223} \times 100\%$	186
	- Cash Rasio	$-\frac{\text{Kas} + \text{Bank}}{\text{Hutang lancar}} \times 100\% = \frac{15 + 48}{223} \times 100\% =$	28
	- Acid Test Rasio	$-\frac{\text{Kas} + \text{Bank} + \text{Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{15+48+253}{223} \times 100\%$	142
1995	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{356}{177} \times 100\%$	201
	- Cash Rasio	$-\frac{\text{Kas} + \text{Bank}}{\text{Hutang lancar}} \times 100\% = \frac{26 + 60}{177} \times 100\% = \frac{86}{177} \times 100\%$	49
	- Acid Test Rasio	$-\frac{\text{Kas} + \text{Bank} + \text{Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{26+60+228}{177} \times 100\%$	177

Lampiran 1/2

1	2	3
1996	Current Rasio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{312}{179} \times 100\%$
	- Cash Rasio	$- \frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{4 + 46}{179} \times 100\% =$
	- Acid Test Rasio	$- \frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{4+46+192}{179} \times 100\%$
1997	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{449}{301} \times 100\%$
	- Cash Rasio	$- \frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{14 + 58}{301} \times 100\%$
	- Acid Test Rasio	$- \frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{14+58+138}{301} \times 100\%$
1998	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{1039}{584} \times 100\% =$
	- Cash Rasio	$- \frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{27 + 525}{584} \times 100\%$
	- Acid Test Rasio	$- \frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{27+525+240}{584} \times 100\%$
1999	Current Ratio	$\frac{\text{Aktiva lancar}}{\text{Hutang lancar}} \times 100\% = \frac{949}{549} \times 100\%$
	- Cash Rasio	$- \frac{\text{Kas + Bank}}{\text{Hutang lancar}} \times 100\% = \frac{6 + 189}{549} \times 100\% =$
	- Acid Test Rasio	$- \frac{\text{Kas + Bank + Piutang}}{\text{Hutang lancar}} \times 100\% = \frac{6+189+229}{549} \times 100\%$

Lampiran 2

Perhitungan Ratio Solvabilitas
Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999

(dalam juta rupiah)

Tahun	Rasio	Metode Perhitungan	%
1	2	3	4
1987	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{48}{424} \times 100\% =$	11
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{433}{424} \times 100\% =$	102
1988	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{64}{579} \times 100\% =$	11
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{513}{579} \times 100\% =$	89
1989	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{80}{463} \times 100\% =$	17
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{576}{463} \times 100\% =$	111
1990	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{527}{243} \times 100\% =$	216
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{740}{243} \times 100\% =$	304
1991	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{662}{393} \times 100\% =$	168
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{994}{393} \times 100\% =$	253

KABUPATEN SUMEDANG

Lampiran 2/1

1	2	3	4
1992	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{692}{386} \times 100\%$	179
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1017}{386} \times 100\%$	263
1993	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{776}{427} \times 100\%$	182
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1122}{427} \times 100\%$	263
1994	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{845}{453} \times 100\%$	187
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1214}{453} \times 100\%$	268
1995	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{845}{407} \times 100\%$	208
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1173}{407} \times 100\%$	288
1996	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{769}{440} \times 100\%$	175
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1099}{440} \times 100\%$	250
1997	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{736}{551} \times 100\%$	134
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1187}{551} \times 100\%$	215
1998	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{1092}{875} \times 100\%$	125
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{1826}{875} \times 100\%$	207
1999	Net Worth to Debt Ratio	$\frac{\text{Modal Sendiri}}{\text{Total Hutang}} \times 100\% = \frac{1347}{828} \times 100\%$	163
	Total Aktiva to Debt Ratio	$\frac{\text{Total Aktiva}}{\text{Total Hutang}} \times 100\% = \frac{2051}{828} \times 100\%$	248

Lampiran 3

Perhitungan Ratio Profitabilitas
Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999

(dalam juta rupiah)

Tahun	Rasio	Metode Perhitungan	%
1	2	3	4
1987	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{52}{48} \times 100\%$	108
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{\quad}{48 + 424} \times 100\% = \frac{52}{572} \times 100\%$	11
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{1325 - (1248 + 66)}{1325} \times 100\% = \frac{1325 - 1314}{1325} \times 100\%$	0,83
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\%$ $= \frac{1325 - 1248}{1325} \times 100\% = \frac{77}{1325} \times 100\%$	5,81
1988	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{42}{64} \times 100\%$	66
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{42}{65 + 579} \times 100\% = \frac{42}{643} \times 100\%$	7
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{1366 - (1286 + 66)}{1366} \times 100\% = \frac{1366 - 1352}{1366} \times 100\%$	1,02
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\%$ $= \frac{1366 - 1286}{1366} \times 100\% = \frac{80}{1366} \times 100\%$	5,86

Lampiran 3/1

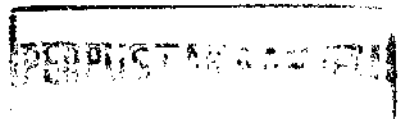
1	2	3	4
1989	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{39}{80} \times 100\%$	49
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{39}{80 + 463} \times 100\% = \frac{39}{543} \times 100\%$	7
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{1850 - (1753 + 84)}{1850} \times 100\% = \frac{1850 - 1837}{1850} \times 100\%$	0,70
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{1850 - 1753}{1850} \times 100\% = \frac{97}{1850} \times 100\%$	5,24
1990	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{46}{527} \times 100\%$	9
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{46}{527 + 243} \times 100\% = \frac{46}{770} \times 100\%$	6
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{1722 - (1611 + 94)}{1722} \times 100\% = \frac{1722 - 1705}{1722} \times 100\%$	0,99
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{1722 - 1611}{1722} \times 100\% = \frac{111}{1722} \times 100\%$	6,45

Lampiran 3/2,

1	2	3	4
1991	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{84}{662} \times 100\%$	13
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{84}{662 + 393} \times 100\% = \frac{84}{1055} \times 100\%$	8
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{2340 - (2185 + 132)}{2340} \times 100\% = \frac{2340 - 2317}{2340} \times 100\%$	0,98
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{2340 - 2185}{2340} \times 100\% = \frac{155}{2340} \times 100\%$	6,62
1992	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{83}{692} \times 100\%$	12
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{83}{692 + 386} \times 100\% = \frac{83}{1078} \times 100\%$	8
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{2412 - (2216 + 175)}{2412} \times 100\% = \frac{2412 - 2391}{2412} \times 100\%$	0,87
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{2412 - 2216}{2412} \times 100\% = \frac{196}{2412} \times 100\%$	8,13

Lampiran 3/3

1	2	3	4
1993	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{105}{776} \times 100\%$	14
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{105}{776 + 427} \times 100\% = \frac{105}{1203} \times 100\%$	9
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{2652 - (2438 + 191)}{2652} \times 100\% = \frac{2652 - 2629}{2652} \times 100\%$	0,87
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{2652 - 2438}{2652} \times 100\% = \frac{214}{2652} \times 100\%$	8,07
1994	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{107}{845} \times 100\%$	13
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{107}{845 + 453} \times 100\% = \frac{107}{1298} \times 100\%$	8
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{3205 - (2806 + 319)}{3205} \times 100\% = \frac{3205 - 3125}{3205} \times 100\%$	2,50
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{3205 - 2806}{3205} \times 100\% = \frac{399}{3205} \times 100\%$	12,45



Lampiran 3/4

1	2	3	4
1995	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{105}{845} \times 100\%$	12
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{105}{845 + 407} \times 100\% = \frac{105}{1252} \times 100\%$	8
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{3086 - (2727 + 335)}{3086} \times 100\% = \frac{3086 - 3062}{3086} \times 100\%$	0,78
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{3086 - 2727}{3086} \times 100\% =$	11,63
1990	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{111}{769} \times 100\%$	14
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{111}{769 + 440} \times 100\% = \frac{111}{1209} \times 100\%$	9
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{3716 - (3422 + 289)}{3716} \times 100\% = \frac{3716 - 3711}{3716} \times 100\%$	0,13
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{3716 - 3422}{3716} \times 100\% = \frac{294}{3716} \times 100\%$	

Lampiran 3/5

1	2	3	4
1997	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{111}{736} \times 100\%$	15
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{111}{736 + 551} \times 100\% = \frac{111}{1287} \times 100\%$	9
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{4184 - (3853 + 320)}{4184} \times 100\% = \frac{4184 - 4173}{4184} \times 100\%$	0,26
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{4184 - 3853}{4184} \times 100\% =$	7,91
1998	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% =$	
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{159}{1092 + 875} \times 100\% = \frac{159}{1967} \times 100\%$	15
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{8543 - (8125 + 400)}{8543} \times 100\% = \frac{8543 - 8525}{8543} \times 100\%$	0,21
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{8543 - 8125}{8543} \times 100\% = \frac{418}{8543} \times 100\%$	4,84

Lampiran 3/6

1	2	3	4
1999	- Return On Equity (ROI)	$\frac{\text{SHU}}{\text{Modal Sendiri}} \times 100\% = \frac{147}{1347} \times 100\%$	11
	- Rentabilitas Ekonomis	$\frac{\text{SHU}}{\text{Modal Sendiri} + \text{Total Pinjaman}} \times 100\%$ $= \frac{147}{1347 + 828} \times 100\% = \frac{147}{2175} \times 100\%$	7
	- Operating Income	$\frac{\text{Penjualan Netto} - (\text{HPP} + \text{Biaya Operasi})}{\text{Penjualan Netto}} \times 100\%$ $= \frac{8943 - (8298 + 622)}{8943} \times 100\% = \frac{8943 - 8920}{8943} \times 100\%$	0,26
	- Gross Margin	$\frac{\text{Penjualan Netto} - \text{HPP}}{\text{Penjualan Netto}} \times 100\% =$ $\frac{8943 - 8298}{8943} \times 100\% = \frac{645}{8943} \times 100\%$	7,21

Lampiran 4

Perhitungan Perbandingan Aktiva Lancar
Dengan Total Aktiva Pada Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999

(dalam Juta rupiah)

Tahun	Aktiva Lancar	Total Aktiva	Metode Perhitungan	%
1	2	3	4	5
1987	172	433	(172 : 433) . 100 %	40
1988	213	513	(213 : 513) . 100 %	42
1989	144	516	(144 : 516) . 100 %	28
1990	282	740	(282 : 740) . 100 %	38
1991	379	994	(379 : 994) . 100 %	77
1992	309	1017	(309 : 1017) . 100 %	30
1993	419	1122	(419 : 1122) . 100 %	37
1994	415	1214	(415 : 1214) . 100 %	34
1995	356	1173	(356 : 1173) . 100 %	30
1996	312	1099	(312 : 1099) . 100 %	28
1997	449	1187	(449 : 1187) . 100 %	38
1998	1039	1826	(1039 : 1826) . 100 %	57
1999	949	2051	(949 : 2051) . 100 %	46
Jumlah	5438	13885		525
\bar{x}	418	1068		40
$\leq \bar{x}$	9	69 %	(9 : 13) . 100 %	
$\geq \bar{x}$	4	31 %	(4 : 13) . 100 %	

Lampiran 5 "

**Perhitungan Perbandingan Pasiva Lancar
Dengan Total Aktiva Pada Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999**

(dalam juta rupiah)

Tahun	Pasiva Lancar	Total Aktiva	Metode Perhitungan	%
1	2	3	4	5
1987	117	433	(117 : 433) . 100 %	27
1988	209	513	(209 : 513) . 100 %	41
1989	157	516	(157 : 516) . 100 %	30
1990	152	740	(152 : 740) . 100 %	21
1991	198	994	(198 : 994) . 100 %	20
1992	203	1017	(203 : 1017) . 100 %	20
1993	209	1122	(209 : 1122) . 100 %	19
1994	223	1214	(223 : 1214) . 100 %	18
1995	177	1173	(177 : 1173) . 100 %	15
1996	179	1099	(179 : 1099) . 100 %	16
1997	301	1187	(301 : 1187) . 100 %	25
1998	584	1826	(584 : 1826) . 100 %	32
1999	549	2051	(549 : 2051) . 100 %	27
Jumlah	3258	13885		450
\bar{x}	251	1068		35
$\leq \bar{x}$	3	77 %	(9 : 13) . 100 %	
$\geq \bar{x}$	4	23 %	(4 : 13) . 100 %	

Lampiran 6

Perhitungan Perputaran Modal Kerja
Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999

(dalam juta rupiah)

Tahun	Modal Kerja	Volume Usaha	Metode Perhitungan	Perputaran Modal Kerja
1	2	3	4	5
1987	172	1.286	$\frac{1.286}{(172 : 12)} = \frac{1286}{14}$	92
1988	213	1.352	$\frac{1352}{(213 : 12)} = \frac{1352}{18}$	75
1989	144	1.827	$\frac{1827}{(144 : 12)} = \frac{1827}{12}$	152
1990	282	1.605	$\frac{1605}{(282 : 12)} = \frac{1605}{24}$	67
1991	379	2.188	$\frac{2.188}{(379 : 12)} = \frac{2188}{32}$	68
1992	309	2.219	$\frac{2219}{(309 : 12)} = \frac{2219}{26}$	85
1993	419	2.456	$\frac{2456}{(419 : 12)} = \frac{2456}{35}$	70
1994	415	3.177	$\frac{3177}{(415 : 12)} = \frac{3177}{35}$	91
1995	356	2.730	$\frac{2730}{(356 : 12)} = \frac{2730}{30}$	91
1996	312	3.469	$\frac{3469}{(312 : 12)} = \frac{3469}{26}$	133
1997	449	3.921	$\frac{3921}{(449 : 12)} = \frac{3921}{37}$	106
1998	1039	8.245	$\frac{8245}{(1039 : 12)} = \frac{8245}{86}$	95
1999	949	8.598	$\frac{8598}{(949 : 12)} = \frac{8598}{79}$	109
Jumlah	5438	43073		

Lampiran 7

Perhitungan Pelayanan Koperasi Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 s.d Tahun 1999

Tahun	Jumlah Anggota Penuh/orang	Jumlah Anggota yang dilayani/orang	Metode Perhitungan	Pelayanan Koperasi (%)
1987	157	119	$(119 : 157) \times 100\%$	76
1988	146	130	$(130 : 146) \times 100\%$	89
1989	128	119	$(119 : 128) \times 100\%$	93
1990	137	119	$(116 : 137) \times 100\%$	85
1991	138	116	$(137 : 138) \times 100\%$	99
1992	140	131	$(131 : 140) \times 100\%$	94
1993	150	122	$(122 : 150) \times 100\%$	81
1994	145	121	$(121 : 145) \times 100\%$	83
1995	126	118	$(118 : 126) \times 100\%$	94
1996	122	121	$(121 : 122) \times 100\%$	99
1997	134	119	$(119 : 134) \times 100\%$	89
1998	134	116	$(116 : 134) \times 100\%$	87
1999	134	130	$(130 : 134) \times 100\%$	97

Lampiran 8

Perhitungan Perkembangan Volume Usaha
(SHU) Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999

(Dalam juta rupiah)

Tahun	Volume Usaha	Metode Perhitungan
1	2	3
1987	1.286	
1988	1352	
1989	1827	
1990	1605	
1991	2188	
1992	2219	
1993	2456	
1994	3177	
1995	2730	
1996	3469	
1997	3921	
1998	8245	
1999	8598	
Jumlah	43073	
\bar{x}	3313	43073 : 13
$\leq \bar{x}$	9	
$\geq \bar{x}$	4	
$\leq \bar{x}$	69 %	(9 : 13) . 100 %
$\geq \bar{x}$	31 %	(4 : 13) . 100 %

Lampiran 9

**Perhitungan Perkembangan Sisa Hasil Usaha
(SHU) Prim Kopti Kabupaten Sumedang
Periode Tahun 1987 Sampai Dengan Tahun 1999**

(Dalam juta rupiah)

Tahun	Sisa Hasil Usaha (SHU)	Metode Perhitungan
1	2	3
1987	52	
1988	42	
1989	39	
1990	46	
1991	84	
1992	83	
1993	105	
1994	107	
1995	105	
1996	111	
1997	111	
1998	159	
1999	147	
Jumlah	1191	
\bar{x}	92	1191 : 13
$\leq \bar{x}$	6	
$\geq \bar{x}$	7	
$\leq \bar{x}$	46 %	(6 : 13) . 100 %
$\geq \bar{x}$	54 %	(7 : 13) . 100 %

STRUKTUR ORGANISASI PRIM KOPTI KABUPATEN SUMEDANG

