

Jadwal Kegiatan - Pelaksanaan Penyusunan Karya Akhir

Lampiran 1

Kegiatan	Marset 2008	Apr-08	Mei 2008	Junil 2008	Julil 2008	Agustus 2008
1   <u>Pendanaan Penelitian</u>						
<u>Penjajakan / Pembelian &amp; Survey Pendahuluan</u>						
<u>Konultasi dengan koordinator konsentrasi</u>						
<u>Studi Pustaka, data pendukung, hasil penelitian terdahulu</u>						
<u>Penyusunan Kerangka Berfikir Proposal</u>						
<u>Penyusunan Draft Proposal</u>						
<u>Pengajuan Penyusunan Karya Akhir (&amp; Calon Komisi Pembimbing)</u>						
<u>Konultasi dengan Komisi Pembimbing 1 dan 2</u>						
<u>Perbaikan proposal bab 1 - 4</u>						
<u>Persiapan Seminar dan Pendaftaran Seminar Proposal Penelitian</u>						
2   <u>Sambutan Proposal Penelitian</u>						
<u>Pelaksanaan Seminar</u>						
<u>Perbaikan Akhir Proposal dan Konsultasi</u>						
3   <u>Pelaksanaan Penelitian (Pengumpulan Data)</u>						
<u>Pengumpulan data di lapangan (Wawancara dan observasi)</u>						
<u>Studi Pustaka, lanjutan</u>						
<u>Penyusunan data</u>						
<u>Pengolahan data dan</u>						
<u>Konsultasi</u>						
<u>Pengolahan data dan analisis hasil olah data</u>						
4   <u>Penyusunan Karya Akhir</u>						
<u>Draft 5 - 6</u>						
<u>Konultasi bab 1 - 6 dan perbaikan draft</u>						
<u>Penyusunan draft karya akhir untuk ujian sidang</u>						
<u>Persiapan ujian sidang dan pendaftaran ujian sidang</u>						
5   <u>Ujian Sidang Karya Akhir</u>						
<u>Pelaksanaan ujian</u>						
<u>Perbaikan akhir karya akhir bab 1 - 6 dan konsultasi</u>						
<u>Pengambilan ijin pengabdian dan hard cover</u>						
6   <u>Pengolahan dan Penyusunan Karya Akhir</u>						

## Lampiran 2

PT.XYZ

## NERACA UNAUDITED

PER 31 DESEMBER 2003 - 2007

KETERANGAN	2003	2004	2005	2006	2007
<b>AKTIVA LANCAR</b>	(Rp)	(Rp)	(Rp)	(Rp)	(Rp)
Kas dan Bank	32.852.643,95	66.142.354,48	92.237.881,47	57.643.400,00	148.427.581,00
Piutang Usaha	876.623.318,00	4.728.633.821,00	5.668.875.600,00	11.414.353.450,00	9.940.247.178,00
Perediaan	13.519.208.425,00	10.844.673.475,00	13.684.637.300,00	15.913.551.800,00	17.841.389.819,00
Uang Muka Pajak	496.276.342,00	1.141.105,00	13.055.810,00	-	4.948.442,00
Asuransi Dibayar Dimuka	-	-	-	7.928.919,00	3.221.475,00
<b>Jumlah Aktiva Lancar</b>	<b>14.928.861.728,95</b>	<b>15.840.590.755,48</b>	<b>19.358.806.151,47</b>	<b>27.393.477.569,00</b>	<b>27.836.234.295,00</b>
<b>AKTIVA TIDAK LANCAR</b>					
Aktiva Tetap - Nilai Buku	239.690.677,00	200.547.136,00	319.167.399,00	208.721.070,00	199.061.930,00
Aktiva Leasing - Nilai Buku	-	-	-	391.054.841,00	376.203.481,00
<b>Jumlah Aktiva Tidak Lancar</b>	<b>239.690.677,00</b>	<b>200.547.136,00</b>	<b>319.167.399,00</b>	<b>599.775.711,00</b>	<b>575.265.411,00</b>
<b>Jumlah Aktiva</b>	<b>15.163.682.405,95</b>	<b>16.041.137.891,48</b>	<b>19.677.973.550,47</b>	<b>27.993.253.280,00</b>	<b>28.411.499.706,00</b>
<b>Kewajiban Jangka Pendek</b>					
Hutang Usaha	4.220.351.234,00	6.971.010.289,00	9.938.955.342,00	15.088.535.810,00	14.842.911.804,00
Hutang Bank	1.683.982.035,97	1.377.388.932,92	1.727.931.151,97	2.188.968.551,17	1.916.254.632,00
Hutang Pajak	13.173.425,00	21.774.559,00	20.127.033,00	21.487.419,00	32.946.953,00
Biaya Yang Masih Harus Dibayar	19.664.786,00	31.685.951,00	24.805.212,00	26.520.218,00	31.352.309,00
Hutang Leasing	-	-	40.449.600,00	147.528.444,00	149.487.613,00
Hutang Lain-lain	3.583.000.000,00	1.179.800.000,00	1.148.868.500,00	95.865.000,00	-
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>9.420.071.492,97</b>	<b>9.581.659.731,92</b>	<b>12.901.136.838,97</b>	<b>17.568.865.442,17</b>	<b>16.972.953.311,00</b>
<b>Kewajiban Jangka Panjang</b>					
Pinjaman Bank	800.000.000,00	929.227.000,00	731.709.500,00	3.675.180.000,00	4.117.192.500,00
Hutang Leasing	-	-	83.700.000,00	111.904.726,00	6.637.113,00
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>800.000.000,00</b>	<b>929.227.000,00</b>	<b>815.409.500,00</b>	<b>3.787.084.726,00</b>	<b>4.123.829.613,00</b>
<b>Ekuitas</b>					
Modal	100.000.000,00	100.000.000,00	100.000.000,00	100.000.000,00	100.000.000,00
Sisa Laba Tahun Lalu	4.581.049.462,95	4.843.480.912,98	5.230.251.159,56	5.881.427.211,50	6.537.303.112,00
Labanya Tahun Berjalan	282.431.450,13	386.770.246,58	631.176.051,94	675.875.900,33	777.413.670,00
<b>Jumlah Ekuitas</b>	<b>4.943.480.912,98</b>	<b>6.330.251.159,56</b>	<b>5.961.427.211,50</b>	<b>6.637.303.111,83</b>	<b>7.414.716.782,00</b>
<b>Jumlah Pasiva</b>	<b>15.163.682.405,95</b>	<b>16.041.137.891,48</b>	<b>19.677.973.550,47</b>	<b>27.993.253.280,00</b>	<b>28.411.499.706,00</b>

## Lampiran 3

PT.XYZ  
LAPORAN LABA RUGI UNAUDITED  
Periode 31 Desember 2003-2007

Keterangan	2003	2004	2005	2006	2007
Pendapatan	28.208.372.125,00	37.387.723.188,00	41.211.681.232,00	41.718.857.100,00	47.248.685.936,00
Harga Pokok Penjualan	(26.205.862.182,00)	(34.880.829.110,00)	(38.019.891.260,00)	(38.238.133.070,00)	(43.632.698.885,00)
Laba Kotor	2.000.609.943,00	2.506.894.078,00	3.191.789.972,00	3.480.724.030,00	3.615.989.051,00
Beban Operasional					
Gaji Karyawan	290.547.900,00	321.588.833,28	359.257.000,00	407.647.900,00	513.547.500,00
Iklan dan Promosi	270.840.480,00	288.665.681,00	305.665.000,00	245.667.480,00	283.692.681,00
Pos dan Telekomunikasi	113.394.822,00	122.680.085,00	152.688.258,00	182.680.348,00	173.395.085,00
Listrik dan Air	205.088.295,00	233.488.615,00	300.250.900,00	237.840.935,00	209.469.615,00
Pemeliharaan dan Perbaikan	122.845.297,00	152.055.580,00	102.268.851,00	101.265.861,00	72.055.578,00
Alat Tulis dan Percetakan	34.895.000,00	65.080.000,00	89.083.620,00	95.936.200,00	146.121.200,00
Transportasi	130.811.565,50	166.688.000,00	189.788.200,00	237.785.211,50	201.930.777,00
Penyusutan Aktiva Tetap	23.036.115,93	40.901.057,93	56.786.000,00	75.789.199,00	83.834.141,00
Penyusutan Aktiva Leasing	7.776.917,00	52.524.470,00	50.000.000,00	80.853.607,00	125.401.160,00
Asuransi	3.845.148,64	4.048.229,64	1.890.000,00	2.091.081,00	7.360.644,00
Administrasi	5.866.666,66	22.083.099,35	23.400.000,00	111.331.822,33	101.134.418,00
Keperluan Kantor	9.777.777,76	28.083.099,50	28.600.000,00	180.152.424,14	89.880.202,00
Denda Pajak SPT	1.955.555,56	2.893.000,00	1.145.089,00	12.621.080,00	-
Lain - Lain	85.908,42	866.132,00	556.896,80	1.156.684,21	100.132,00
Total Beban Operasi	(1.220.577.449,49)	(1.519.612.862,70)	(1.659.387.604,60)	(1.972.589.843,18)	(1.997.703.133,00)
Laba (Rugi) Operasi	779.932.493,51	987.281.195,30	1.532.402.367,40	1.508.124.186,82	1.618.285.918,00
Pendapatan Lain-Lain				3.995.360,43	125.344,00
Beban Bunga	(347.825.170,38)	(436.756.048,72)	(614.098.891,46)	(575.862.148,92)	(541.415.392,00)
Laba Usaha	432.107.323,13	550.525.146,58	918.303.475,94	936.237.400,33	1.076.975.870,00
Pajak Penghasilan	(149.675.873,00)	(183.754.900,00)	(287.127.424,00)	(260.381.500,00)	(289.562.200,00)
Laba Setelah Pajak	282.431.450,13	366.770.246,58	631.176.051,94	675.875.900,33	777.413.670,00

**PT.XYZ**  
**NERACA UNAUDITED**  
**COMMON SIZE**  
**PER 31 DESEMBER 2003 - 2007**

KETERANGAN	2003	2004	2005	2006	2007
<b>AKTIVA LANCAR</b>	(%)	(%)	(%)	(%)	(%)
Kas	0.22%	0.42%	0.47%	0.21%	0.51%
Piutang Usaha	5.78%	29.85%	28.76%	40.78%	34.86%
Persediaan	89.16%	68.46%	69.09%	56.85%	62.58%
Uang Muka Pajak	3.27%	0.01%	0.07%		0.02%
Asuransi Dibayar Dimuka				0.03%	0.01%
Jumlah Aktiva Lancar	98.42%	98.73%	98.38%	97.86%	97.98%
<b>AKTIVA TIDAK LANCAR</b>					
Aktiva Tetap - Nilai Buku	1.58%	1.27%	1.62%	0.75%	0.70%
Aktiva Leasing - Nilai Buku				1.40%	1.32%
Jumlah Aktiva Tidak Lancar	1.58%	1.27%	1.62%	2.14%	2.02%
<b>Jumlah Aktiva</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Kewajiban Jangka Pendek</b>					
Hutang Usaha	27.83%	44.01%	50.51%	53.90%	52.06%
Hutang Bank	10.45%	8.70%	8.78%	7.82%	6.72%
Hutang Pajak	0.09%	0.14%	0.10%	0.08%	0.12%
Biaya Yang Masih Harus Dibayar	0.13%	0.20%	0.13%	0.09%	0.11%
Hutang Leasing			0.21%	0.53%	0.52%
Hutang Lain-lain	23.63%	7.45%	5.84%	0.34%	
Jumlah Kewajiban Jangka Pendek	62.12%	60.49%	65.56%	62.76%	59.53%
<b>Kewajiban Jangka Panjang</b>					
Pinjaman Bank	5.28%	5.87%	3.72%	13.13%	14.44%
Hutang Leasing			0.43%	0.40%	0.02%
Jumlah Kewajiban Jangka Panjang	5.28%	5.87%	4.14%	13.53%	14.46%
<b>Ekuitas</b>					
Modal	0.66%	0.63%	0.51%	0.36%	0.35%
Sisa Laba Tahun Lalu	30.08%	30.58%	26.58%	20.94%	22.93%
Laba Tahun Berjalan	1.86%	2.44%	3.21%	2.41%	2.73%
Jumlah Ekuitas	32.60%	33.65%	30.29%	23.71%	26.01%
<b>Jumlah Pasiva</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>

**PT.XYZ**  
**Analisis Common Size**  
**Laporan Laba Rugi**  
**Periode 2003-2007**

Keterangan	2003	2004	2005	2006	2007
Pendapatan	100%	100%	100%	100%	100%
Harga Pokok Penjualan	-92.91%	-93.29%	92.28%	91.88%	-92.35%
Labu Kotor	7.09%	6.71%	7.74%	8.34%	7.85%
Beban Operasional					
Gaji Karyawan	1.03%	0.86%	0.87%	0.99%	1.09%
Iklan dan Promosi	0.96%	0.77%	0.74%	0.59%	0.56%
Pos dan Telekomunikasi	0.40%	0.33%	0.37%	0.44%	0.37%
Listrik dan Air	0.73%	0.62%	0.73%	0.57%	0.44%
Pemeliharaan dan Perbaikan	0.44%	0.41%	0.25%	0.24%	0.15%
Alat Tulis dan Percetakan	0.12%	0.23%	0.22%	0.23%	0.31%
Transportasi	0.46%	0.45%	0.46%	0.57%	0.43%
Penyusutan Aktiva Tetap	0.08%	0.11%	0.14%	0.18%	0.20%
Penyusutan Aktiva Leasing	0.03%	0.14%	0.12%	0.19%	0.27%
Asuransi	0.01%	0.01%	0.00%	0.01%	0.02%
Administrasi	0.02%	0.06%	0.06%	0.27%	0.21%
Keperluan Kantor	0.03%	0.07%	0.06%	0.43%	0.19%
Denda Pajak SPT	0.01%	0.01%	0.003%	0.03%	
Lain - Lain	0.0003%	0.0023%	0.001%	0.003%	0.0002%
Total Beban Operasi	-4.33%	-4.07%	-4.03%	-4.73%	-4.23%
Labu (Rugi) Operasi	2.77%	2.64%	3.72%	3.61%	3.42%
Pendapatan Lain-Lain				0.01%	0.00%
Beban Bunga	-1.23%	-1.17%	-1.49%	-1.38%	-1.15%
Labu Usaha	1.53%	1.47%	2.23%	2.24%	2.28%
Pajak Penghasilan	-0.63%	-0.44%	-0.70%	-0.62%	-0.63%
Labu Setelah Pajak	1.00%	1.04%	1.53%	1.62%	1.65%

## Lampiran 6

PT.XYZ  
NERACA UNAUDITED  
TREND ANALYSIS  
PERIODE 2003 - 2007

KETERANGAN	2003	2004	2005	2006	2007
	(%)	(%)	(%)	(%)	(%)
<b>AKTIVA LANCAR</b>					
Kas	100	201.33%	280.76%	175.46%	445.71%
Piutang Usaha	100	539.48%	645.60%	1302.23%	1134.05%
Persediaan	100	80.22%	100.56%	117.71%	131.97%
Uang Muka Pajak	100	0.23%	2.64%	0.00%	1.00%
Asuransi Dibayar Dimuka	100	0.00%	0.00%	79289.19%	32214.75%
Jumlah Aktiva Lancar	100	104.80%	129.72%	183.55%	187.19%
<b>AKTIVA TIDAK LANCAR</b>					
Aktiva Tetap - Nilai Buku	100	83.67%	133.16%	87.08%	83.05%
Aktiva Leasing - Nilai Buku	100	0.00%	0.00%	3910546.41%	3762034.81%
Jumlah Aktiva Tidak Lancar	100	83.67%	133.16%	250.23%	240.00%
<b>Jumlah Aktiva</b>	100	104.47%	129.77%	184.61%	188.03%
<b>Kewajiban Jangka Pendek</b>					
Hutang Usaha	100	165.18%	235.50%	357.52%	351.70%
Hutang Bank	100	86.96%	109.09%	138.19%	120.98%
Hutang Pajak	100	165.29%	152.79%	162.96%	250.10%
Biaya Yang Masih Harus Dibayar	100	161.95%	126.78%	135.55%	160.25%
Hutang Leasing	100	0.00%	404496.00%	1475284.44%	1494876.13%
Hutang Lain-lain	100	32.93%	32.06%	2.68%	0.00%
Jumlah Kewajiban Jangka Pendek	100	101.72%	136.95%	186.50%	180.18%
<b>Kewajiban Jangka Panjang</b>					
Pinjaman Bank	100	116.15%	91.46%	459.40%	514.65%
Hutang Leasing	100	0.00%	837000.00%	1119047.26%	66371.13%
Jumlah Kewajiban Jangka Panjang	100	116.15%	101.93%	473.38%	515.48%
<b>Ekuitas</b>					
Modal	100	100.00%	100.00%	100.00%	100.00%
Sisa Laba Tahun Lalu	100	106.19%	114.67%	128.51%	143.33%
Labanya Tahun Berjalan	100	136.94%	223.48%	239.31%	275.26%
Jumlah Ekuitas	100	107.82%	120.59%	134.26%	149.99%
<b>Jumlah Pasiva</b>	100	104.47%	129.77%	184.61%	188.03%

**PT.XYZ**  
**LAPORAN LABA RUGI**  
**TREND ANALYSIS**  
**Periode 31 Desember 2003-2007**

Keterangan	2003	2004	2005	2006	2007
	(%)	(%)	(%)	(%)	(%)
Pendapatan	100.00	132.48%	146.11%	147.91%	167.51%
Harga Pokok Penjualan	100.00	133.03%	145.08%	145.91%	166.50%
Laba Kotor	100.00	125.31%	159.55%	173.99%	180.75%
Beban Operasional					
Gaji Karyawan	100.00	110.68%	123.65%	140.30%	176.75%
Iklan dan Promosi	100.00	106.66%	112.94%	90.77%	97.43%
Pos dan Telekomunikasi	100.00	108.19%	134.65%	161.10%	152.91%
Listrik dan Air	100.00	113.83%	146.39%	115.96%	102.13%
Pemeliharaan dan Perbaikan	100.00	123.78%	83.25%	82.43%	58.66%
Alat Tulis dan Percetakan	100.00	243.82%	255.32%	274.93%	418.75%
Transportasi	100.00	127.41%	145.09%	181.78%	154.37%
Penyusutan Aktiva Tetap	100.00	177.55%	246.42%	328.91%	406.47%
Penyusutan Aktiva Leasing	100.00	675.39%	642.93%	1037.09%	1612.48%
Asuransi	100.00	105.23%	49.15%	54.38%	191.43%
Administrasi	100.00	376.59%	398.86%	1897.70%	1723.88%
Keperluan Kantor	100.00	266.86%	272.05%	1842.47%	919.02%
Denda Pajak SPT	100.00	147.94%	58.56%	645.40%	0.00%
Lain - Lain	100.00	996.56%	648.00%	1346.42%	116.56%
Total Beban Operasi	100.00	124.50%	135.95%	161.61%	163.67%
Laba (Rugi) Operasi	100.00	126.59%	196.48%	193.37%	207.49%
Pendapatan Lain-Lain				39953.60%	1253.44%
Beban Bunga	100.00	125.57%	176.55%	165.57%	155.66%
Laba Usaha	100.00	127.40%	212.52%	216.67%	249.24%
Pajak Penghasilan	100.00	109.41%	191.83%	173.95%	200.14%
Laba Setelah Pajak	100.00	136.94%	223.48%	239.31%	275.26%

## Lampiran 8

1. Perhitungan profit margin periode 2003 sampai dengan 2007 adalah sebagai berikut:

PROFIT MARGIN 2003 =	<u>Net Income</u> Sales	PROFIT MARGIN 2004 =	<u>Net Income</u> Sales
	<u>282.431.450.13</u> 28,206,372,125.00 1.00%		<u>386.770.246.58</u> 37,367,723,188 1.04%
PROFIT MARGIN 2005 =	<u>Net Income</u> Sales	PROFIT MARGIN 2006 =	<u>Net Income</u> Sales
	<u>631.176.051.94</u> 41,211,661,232.00 1.53%		<u>675.875.900.33</u> 41,718,857,100 1.62%
PROFIT MARGIN 2007 =	<u>Net Income</u> Sales		
	<u>777.413.670.00</u> 47,248,665,936 1.65%		

2. Perhitungan total assets turnover periode 2003 sampai dengan 2007 adalah sebagai berikut:

Assets Turn Over 2003 =	<u>Penjualan</u> Total Aset	Assets Turn Over 2004 =	<u>Penjualan</u> Total Aset
	<u>28.206.372.125.00</u> 15,163,552,405.95 1.86		<u>37.367.723.188.00</u> 15,841,137,891.48 2.36
Assets Turn Over 2005 =	<u>Penjualan</u> Total Aset	Assets Turn Over 2006 =	<u>Penjualan</u> Total Aset
	<u>41.211.661.232.00</u> 19,677,973,550.47 2.09		<u>41.718.857.100.00</u> 27,993,253,280.00 1.49
Assets Turn Over 2007 =	<u>Penjualan</u> Total Aset		
	<u>47.248.665.936.00</u> 28,511,499,706.00 1.66		

## Lampiran 9

3. Perhitungan equity multiplier periode 2003 sampai dengan 2007 adalah sebagai berikut:

Equity Multiplier 2003 =	<u>Total Assets</u> Common Equity <u>15.163.552.405.95</u> 4,943,480,912.98 3.07	Equity Multiplier 2004 =	<u>Total Assets</u> Common Equity <u>15.841.137.891.48</u> 5,330,251,159.56 2.97
Equity Multiplier 2005 =	<u>Total Assets</u> Common Equity <u>19.677.973.550.47</u> 5,961,427,211.50 3.30	Equity Multiplier 2006 =	<u>Total Assets</u> Common Equity <u>27.993.253.280.00</u> 6,637,303,111.83 4.22
Equity Multiplier 2007 =	<u>Total Assets</u> Common Equity <u>28.511.499.706.00</u> 7,414,716,782.00 3.85		

4. Perhitungan ROA periode 2003 sampai dengan 2007 adalah sebagai berikut:

ROA 2003 =	<u>Net Income</u> Total Assets <u>282.431.450.13</u> 15,163,552,405.95 1.86%	ROA 2004 =	<u>Net Income</u> Total Assets <u>386.770.246.58</u> 15,841,137,891.48 2.44%
ROA 2005 =	<u>Net Income</u> Total Assets <u>631.176.051.94</u> 19,677,973,550.47 3.21%	ROA 2006 =	<u>Net Income</u> Total Assets <u>675.875.900.33</u> 27,993,253,280.00 2.41%
ROA 2007 =	<u>Net Income</u> Total Assets <u>777.413.670.00</u> 28,511,499,706.00 2.73%		

## Lampiran 10

5. Perhitungan ROE periode 2003 sampai dengan 2007 adalah sebagai berikut:

ROE 2003 =	<u>Net Income</u> Common Equity <u>282.431.450.13</u> 4,943,480,912.98 5.71%	ROE 2004 =	<u>Net Income</u> Common Equity <u>386.770.246.58</u> 5,330,251,159.56 7.26%
ROE 2005 =	<u>Net Income</u> Common Equity <u>631.176.051.94</u> 5,961,427,211.50 10.59%	ROE 2006 =	<u>Net Income</u> Common Equity <u>675.875.900.33</u> 6,637,303,111.83 10.18%
ROE 2007 =	<u>Net Income</u> Common Equity <u>777.413.670.00</u> 7,414,716,782.00 10.48%		