

Lampiran 1

**PT. Tiga Pilar Sejahtera Food Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	21,523,000,000	15,427,000,000	634,673,000,000	102,175,000,000	316,590,000,000
Piutang usaha	142,867,000,000	161,001,000,000	473,758,000,000	560,046,000,000	904,695,000,000
Aset Keu. Lancar lainnya	3,140,000,000	2,024,000,000	170,791,000,000	164,898,000,000	110,412,000,000
Persediaan	235,350,000,000	424,332,000,000	331,899,000,000	602,660,000,000	1,023,728,000,000
Pajak dibayar dimuka	-	1,085,000,000	3,072,000,000	21,761,000,000	11,231,000,000
Biaya dibayar dimuka	1,896,000,000	1,545,000,000	4,762,000,000	2,980,000,000	12,078,000,000
Uang muka pembelian	43,185,000,000	60,596,000,000	107,626,000,000	90,420,000,000	66,770,000,000
<b>Jumlah Aset Lancar</b>	<b>447,961,000,000</b>	<b>666,010,000,000</b>	<b>1,726,581,000,000</b>	<b>1,544,940,000,000</b>	<b>2,445,504,000,000</b>
<b>Aset Tidak Lancar</b>					
Piutang pihak berelasi	29,000,000,000	43,257,000,000	43,364,000,000	43,364,000,000	43,364,000,000
Aset keuangan tidak lancar lainnya	28,000,000	29,000,000	1,302,000,000	19,638,000,000	47,523,000,000
Aset pajak tangguhan	269,000,000	6,582,000,000	4,272,000,000	5,981,000,000	10,728,000,000
Aset tetap	548,527,000,000	620,043,000,000	933,668,000,000	1,233,721,000,000	1,443,553,000,000
Tanama perkebunan	378,078,000,000	324,015,000,000	373,616,000,000	506,553,000,000	591,159,000,000
Biaya hak atas tanah ditangguhkan	113,560,000,000	143,696,000,000	153,479,000,000	57,758,000,000	63,840,000,000
Aset tidak berwujud	-	77,103,000,000	285,031,000,000	350,139,000,000	352,348,000,000
Aset nonkeuangan tidak lancar lainnya	51,407,000,000	56,215,000,000	68,996,000,000	105,482,000,000	22,805,000,000
<b>Jumlah Aset Tidak Lancar</b>	<b>1,120,869,000,000</b>	<b>1,270,940,000,000</b>	<b>1,863,728,000,000</b>	<b>2,322,636,000,000</b>	<b>2,575,320,000,000</b>
<b>Jumlah Aset</b>	<b>1,568,830,000,000</b>	<b>1,936,950,000,000</b>	<b>3,590,309,000,000</b>	<b>3,867,576,000,000</b>	<b>5,020,824,000,000</b>
<b>Kewajiban + Ekuitas</b>					
Hutang usaha	23,160,000,000	44,606,000,000	30,116,000,000	67,907,000,000	127,726,000,000
Beban masih harus dibayar	6,868,000,000	22,081,000,000	19,148,000,000	26,494,000,000	45,446,000,000

Hutang imbalan kerja jangka pendek	-	-	8,427,000,000	5,972,000,000	11,343,000,000
Hutang pajak	21,528,000,000	23,613,000,000	47,460,000,000	135,541,000,000	241,110,000,000
Hutang bank	218,832,000,000	305,622,000,000	553,355,000,000	702,537,000,000	780,198,000,000
Hutang jangka panjang jatuh tempo	62,436,000,000	118,307,000,000	220,884,000,000	273,659,000,000	121,650,000,000
Hutang lain-lain	2,310,000,000	3,895,000,000	27,229,000,000	4,501,000,000	64,245,000,000
Uang muka penjualan	37,141,000,000	171,000,000	5,217,000,000	386,000,000	5,506,000,000
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>372,275,000,000</b>	<b>518,295,000,000</b>	<b>911,836,000,000</b>	<b>1,216,997,000,000</b>	<b>1,397,224,000,000</b>
<b>Kewajiban Jangka Panjang</b>					
Hutang jangka panjang	533,996,000,000	601,444,000,000	825,006,000,000	572,363,000,000	320,937,000,000
Hutang sewa pembiayaan	-	-	2,267,000,000	11,468,000,000	11,777,000,000
Hutang jangka panjang lainnya	-	60,000,000,000	-	-	299,181,000,000
Hutang pihak beralahi	6,750,000,000	151,921,000,000	1,680,000,000	3,315,000,000	102,000,000
Hutang pajak tangguhan	1,405,000,000	3,571,000,000	284,000,000	3,147,000,000	4,703,000,000
Hutang imbalan kerja	7,931,000,000	11,650,000,000	16,419,000,000	26,833,000,000	37,975,000,000
Hutang obligasi konversi	3,500,000,000	-	-	-	592,152,000,000
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>553,582,000,000</b>	<b>828,586,000,000</b>	<b>845,656,000,000</b>	<b>617,126,000,000</b>	<b>1,266,827,000,000</b>
<b>Jumlah Kewajiban</b>	<b>925,857,000,000</b>	<b>1,346,881,000,000</b>	<b>1,757,492,000,000</b>	<b>1,834,123,000,000</b>	<b>2,664,051,000,000</b>
<b>Hak minoritas</b>	<b>9,779,000,000</b>	<b>14,306,000,000</b>	<b>58,355,000,000</b>	<b>308,263,000,000</b>	
<b>Ekuitas</b>					
Modal saham	374,900,000,000	374,900,000,000	625,700,000,000	625,700,000,000	625,700,000,000
Tambahan modal disetor	352,260,000,000	218,972,000,000	1,039,965,000,000	798,515,000,000	798,515,000,000
Saldo laba	-93,966,000,000	-18,109,000,000	108,797,000,000	300,975,000,000	587,961,000,000
Kepentingan nonpengendali					344,597,000,000
<b>Jumlah Ekuitas</b>	<b>633,194,000,000</b>	<b>575,763,000,000</b>	<b>1,774,462,000,000</b>	<b>1,725,190,000,000</b>	<b>2,356,773,000,000</b>
<b>Jumlah Kewajiba+H.Minoritas+Ekuitas</b>	<b>1,568,830,000,000</b>	<b>1,936,950,000,000</b>	<b>3,590,309,000,000</b>	<b>3,867,576,000,000</b>	<b>5,020,824,000,000</b>

Sumber : Laporan Keuangan PT. Tiga Pilar Sejahtera Food Tbk, 2009-2013

**PT. Tiga Pilar Sejahtera Food Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	533,194,383,227	705,220,000,000	1,752,802,000,000	2,747,623,000,000	4,056,735,000,000
Beban pokok penjualan	-380,216,823,762	-521,405,000,000	-1,330,461,000,000	-2,142,377,000,000	-3,143,263,000,000
<b>Laba Bersih</b>	<b>152,977,559,465</b>	<b>183,815,000,000</b>	<b>422,341,000,000</b>	<b>605,246,000,000</b>	<b>913,472,000,000</b>
Beban usaha	-47,509,001,025	-58,105,000,000	-114,489,000,000	-145,468,000,000	-300,226,000,000
<b>Laba Usaha</b>	<b>105,468,558,440</b>	<b>125,710,000,000</b>	<b>307,852,000,000</b>	<b>459,778,000,000</b>	<b>613,246,000,000</b>
Beban bunga	-59,928,359,942	-87,207,000,000	-117,901,000,000	-	-
Penghasilan/Beban lain	6,902,921,596	55,683,000,000	-4,772,000,000	-135,313,000,000	-163,660,000,000
<b>Laba sebelum Pajak</b>	<b>52,443,120,094</b>	<b>94,186,000,000</b>	<b>185,179,000,000</b>	<b>324,465,000,000</b>	<b>449,586,000,000</b>
Beban pajak	-14,620,067,177	-14,743,000,000	-35,228,000,000	-70,801,000,000	-102,858,000,000
<b>Laba setelah Pajak</b>	<b>37,823,052,917</b>	<b>79,443,000,000</b>	<b>149,951,000,000</b>	<b>253,664,000,000</b>	<b>346,728,000,000</b>
Hak minoritas	-36,277,455	-	-	-	-
Penyesuaian proforma	-	623,000,000	-	-	-
<b>Pendapatan Bersih</b>	<b>37,786,775,462</b>	<b>80,066,000,000</b>	<b>149,951,000,000</b>	<b>253,664,000,000</b>	<b>346,728,000,000</b>

Sumber : Laporan Keuangan PT. Tiga Pilar Sejahtera Food Tbk, 2009-2013

Lampiran 2

**PT. Cahaya Kalbar Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	5,776,091,850	7,828,871,343	11,919,883,240	15,549,345,856	29,612,543,285
Piutang usaha	66,303,093,766	109,606,169,847	153,391,388,291	158,554,496,664	283,864,064,723
Aset Keu. Lancar lainnya	4,699,813,159	2,634,837,001	4,816,579,255	9,031,379,708	267,872,668
Persediaan	114,748,838,674	454,029,258,210	390,950,112,458	311,261,459,337	365,614,090,062
Pajak dibayar dimuka	182,494,307,885	60,319,454,292	32,171,990,607	47,478,251,728	108,347,787,745
Biaya dibayar dimuka	810,179,857	1,031,591,535	183,820,834	119,541,125	53,076,833
Uang muka pembelian	4,330,114,448	8,527,245,888	25,757,310,702	18,265,137,006	59,286,339,300
<b>Jumlah Aset Lancar</b>	<b>379,162,439,639</b>	<b>643,977,428,116</b>	<b>619,191,085,387</b>	<b>560,259,611,424</b>	<b>847,045,774,616</b>
<b>Aset Tidak Lancar</b>					
Piutang pihak berelasi	-	-	-	261,585,000,000	-
Aset pajak tangguhan	-	-	-	1,940,524,628	5,529,203,245
Aset tetap	187,966,818,157	197,189,517,114	202,893,708,301	202,837,121,980	215,529,943,760
Aset Tidak Lancar	1,473,857,589	9,293,968,914	1,276,124,680	1,070,460,472	1,522,378,126
<b>Jumlah Aset Tidak Lancar</b>	<b>189,440,675,746</b>	<b>206,483,486,028</b>	<b>204,169,832,981</b>	<b>467,433,107,080</b>	<b>222,581,525,131</b>
<b>Jumlah Aset</b>	<b>568,603,115,385</b>	<b>850,460,914,144</b>	<b>823,360,918,368</b>	<b>1,027,692,718,504</b>	<b>1,069,627,299,747</b>

Kewajiban + Ekuitas	2009	2010	2011	2012	2013
Hutang usaha	67,443,316,722	77,293,652,546	37,779,927,419	50,458,524,184	187,071,374,897
Beban masih harus dibayar	3,761,628,618	3,797,731,438	1,749,720,656	2,265,829,041	2,441,638,915
Hutang imbalan kerja jangka pendek	-	-	2,619,767,030	3,538,774,408	5,670,700,213
Hutang pajak	4,061,818,915	731,296,272	20,349,564,385	2,405,952,346	2,770,641,311
Hutang deviden	624,939,375	708,316,875	708,316,875	708,316,875	708,316,875

Uang muka penjualan	604,887,035	2,560,885,783	230,792,539	221,012,500	5,443,686,513
Hutang lain-lain	2,518,278,769	3,284,458,549	4,377,850,203	2,368,365,529	4,383,873,118
Hutang bank	-	296,703,000,000	299,244,000,000	483,500,000,000	249,874,500,000
Hutang pihak berelasi	-	-	-	-	60,596,900,000
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>79,014,869,434</b>	<b>385,079,341,463</b>	<b>367,059,939,107</b>	<b>545,466,774,883</b>	<b>518,961,631,842</b>
<b>Kewajiban Jangka Panjang</b>					
Hutang pihak relasi	180,376,054,240	144,384,000,000	36,272,000,000	-	-
Hutang pajak tangguhan	2,447,410,135	3,809,255,615	5,208,951,429	5,382,128,313	6,923,103,373
Hutang imbalan kerja jangka panjang	5,261,537,000	8,444,512,000	9,761,279,000	13,440,829,000	15,467,630,614
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>188,085,001,375</b>	<b>156,637,767,615</b>	<b>51,242,230,429</b>	<b>18,822,957,313</b>	<b>22,390,733,987</b>
<b>Jumlah Kewajiban</b>	<b>267,099,870,809</b>	<b>541,717,109,078</b>	<b>418,302,169,536</b>	<b>564,289,732,196</b>	<b>541,352,365,829</b>
<b>Ekuitas</b>					
Modal saham	148,750,000,000	148,750,000,000	148,750,000,000	148,750,000,000	148,750,000,000
Tambahan modal disetor	109,952,993,909	109,952,993,909	109,952,993,909	109,952,993,909	109,952,993,909
Saldo laba	42,800,250,667	50,049,811,157	146,355,754,923	204,699,992,399	269,571,940,009
<b>Jumlah Ekuitas</b>	<b>301,503,244,576</b>	<b>308,752,805,066</b>	<b>405,058,748,832</b>	<b>463,402,986,308</b>	<b>528,274,933,918</b>
<b>Jumlah Kewajiba+H.Minoritas+Ekuitas</b>	<b>568,603,115,385</b>	<b>850,469,914,144</b>	<b>823,360,918,368</b>	<b>1,027,692,718,504</b>	<b>1,069,627,299,747</b>

Sumber: Laporan Keuangan PT. Cahaya Kalbar Tbk, 2009-2013

**PT. Cahaya Kalbar Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	1,194,543,761,621	718,204,875,108	1,238,169,022,036	1,123,519,657,631	2,531,881,182,546
Beban pokok penjualan	-1,055,969,282,527	-634,746,201,685	-1,040,848,239,096	-955,696,220,119	-2,306,891,044,163
<b>Laba Kotor</b>	<b>138,574,479,094</b>	<b>83,458,673,423</b>	<b>197,320,782,940</b>	<b>167,823,437,512</b>	<b>224,990,138,383</b>
Beban usaha	-45,114,243,968	-26,557,838,607	-47,952,544,496	-76,534,317,154	-134,079,641,718
<b>Laba Usaha</b>	<b>93,460,235,126</b>	<b>56,900,834,816</b>	<b>149,368,238,444</b>	<b>91,289,120,358</b>	<b>90,910,496,665</b>
Beban bunga	-23,943,639,828	-16,744,588,589	-19,391,959,708	-12,664,036,128	-11,693,768,315
Penghasilan/Beban lain	572,275,264	195,073,999	277,913,792	5,089,241,574	7,336,413,579
<b>Laba sebelum Pajak</b>	<b>70,088,870,562</b>	<b>40,351,320,226</b>	<b>130,254,192,528</b>	<b>83,714,325,804</b>	<b>86,553,141,929</b>
Beban pajak	-19,402,364,998	-10,789,259,736	-33,948,248,762	-25,370,088,328	-21,484,183,371
<b>Laba setelah Pajak</b>	<b>50,686,505,564</b>	<b>29,562,060,490</b>	<b>96,305,943,766</b>	<b>58,344,237,476</b>	<b>65,068,958,558</b>
Penyesuaian proforma	-1,193,376,090	-	-	-	-
<b>Pendapatan Bersih</b>	<b>49,493,129,474</b>	<b>29,562,060,490</b>	<b>96,305,943,766</b>	<b>58,344,237,476</b>	<b>65,068,958,558</b>

Sumber : Laporan Keuangan PT. Cahaya Kalbar Tbk, 2009-2013

Lampiran 3

PT. Davomas Abadi Tbk

Neraca

Tahun 2009-2013

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Bank	587,390,173,578	297,594,461,978	79,350,268,213	79,228,001,555	255,499,389,334
Piutang usaha	-	132,913,953,000	553,148,000,000	-	-
Persediaan	141,697,359,451	516,663,580,747	368,073,065,809	208,700,296,276	131,302,505,625
Uang muka pembelian	-	80,944,847,500	22,814,300,000	68,277,062,500	54,529,950,000
Biaya dibayar dimuka	1,423,873,193	711,610,059	538,550,818	506,295,166	145,804,282
<b>Jumlah Aset Lancar</b>	<b>730,511,406,222</b>	<b>1,028,828,453,284</b>	<b>1,023,924,184,840</b>	<b>356,711,655,497</b>	<b>441,477,649,241</b>
<b>Aset Tidak Lancar</b>					
Aset tetap	2,075,250,703,984	1,828,121,184,130	1,556,888,065,474	1,241,396,209,720	943,124,214,218
Piutang usaha tidak lancar	-	-	-	911,811,780,009	1,149,423,683,199
Jaminan	254,981,133	254,981,133	282,561,259	282,561,259	299,329,975
<b>Jumlah Aset Tidak Lancar</b>	<b>2,075,505,685,117</b>	<b>1,828,376,165,263</b>	<b>1,557,170,626,733</b>	<b>2,153,490,550,988</b>	<b>2,092,847,227,392</b>
<b>Jumlah Aset</b>	<b>2,806,017,091,339</b>	<b>2,857,204,618,547</b>	<b>2,581,094,811,573</b>	<b>2,510,202,206,485</b>	<b>2,534,324,876,633</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Hutang pajak	79,686,090	1,625,694,697	6,472,024,682	42,794,734	7,371,699
Biaya masih harus dibayar	264,751,672	482,422,160	238,088,000	308,000,000	429,000,000
Hutang bunga obligasi	4,667,806,306	16,540,483,211	20,607,215,742	-	-
Hutang lain-lain	1,412,213,601	59,926,830	60,382,806	4,078,612	5,141,078
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>6,424,457,669</b>	<b>18,708,526,898</b>	<b>27,377,711,230</b>	<b>354,873,346</b>	<b>441,512,777</b>
<b>Kewajiban jangka panjang</b>					
Hutang kepada pemegang saham	310,200,000,000	224,425,800,615	242,710,511,518	-	-
Hutang Obligasi	1,772,405,422,856	1,214,570,641,987	1,221,791,642,366	-	-

Hutang tanpa jaminan	-	-	-	4,420,140,721,777	-
Hutang pajak tangguhan	263,176,675,049	426,162,848,810	386,534,094,942	206,074,922,295	154,114,657,172
Hutang estimasi imbalan pasca kerja	6,866,379,038	7,867,803,711	8,916,130,718	10,037,242,693	10,611,776,550
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>2,352,648,476,943</b>	<b>1,873,027,095,123</b>	<b>1,859,952,379,544</b>	<b>4,636,252,886,765</b>	<b>164,726,433,722</b>
<b>Jumlah Kewajiban</b>	<b>2,359,072,934,612</b>	<b>1,891,735,622,021</b>	<b>1,887,330,090,774</b>	<b>4,636,607,760,111</b>	<b>165,167,946,499</b>
<b>Ekuitas</b>					
Modal saham	620,185,566,000	620,185,566,000	620,185,566,000	620,185,566,000	4,825,551,566,000
Agio saham	1,895,106,148	1,895,106,148	1,895,106,148	1,895,106,148	1,895,106,148
Cadangan nilai wajar	-	68,537,517,930	68,537,517,930	-55,884,459,991	-70,353,924,801
Saldo laba	-175,158,298,720	274,839,053,004	3,136,611,488	-2,692,606,929,912	-2,387,918,505,157
Selisih kurs	21,783,299	11,753,444	9,919,233	5,164,129	-17,312,056
<b>Jumlah Ekuitas</b>	<b>446,944,156,727</b>	<b>965,468,996,526</b>	<b>693,764,720,799</b>	<b>-2,126,405,553,626</b>	<b>2,369,156,930,134</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>2,806,017,091,339</b>	<b>2,857,204,618,547</b>	<b>2,581,094,811,573</b>	<b>2,510,202,206,485</b>	<b>2,534,324,876,633</b>

Sumber: Laporan Keuangan PT. Davomas Abadi Tbk, 2009-2013



**PT. Davomas Abadi Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	406,062,674,000	1,610,836,080,000	1,320,445,172,500	1,210,836,618,300	596,297,370,300
Beban pokok penjualan	-1,058,336,619,062	-1,305,051,881,273	-1,212,230,767,037	-1,248,327,670,974	-593,640,841,365
<b>Laba Kotor</b>	<b>-652,273,945,062</b>	<b>305,784,198,727</b>	<b>108,214,405,463</b>	<b>-37,491,052,674</b>	<b>2,656,528,935</b>
Beban usaha	-405,632,935,746	-219,142,431,238	-248,890,511,377	-254,538,155,892	-262,358,181,151
<b>Laba Usaha</b>	<b>-1,057,906,880,808</b>	<b>86,641,767,489</b>	<b>-140,676,105,914</b>	<b>-292,029,208,566</b>	<b>-259,701,652,216</b>
Beban bunga	-213,518,424,167	-172,604,398,884	-154,037,080,732	-1,376,388,097,732	-1,042,163,785
Kerugian/Laba lain-lain	-	-	-17,959,328,636	-1,376,388,097,732	511,365,171,879
Penghasilan/Beban lain	346,837,527,140	44,095,796,942	1,339,485,686	168,597,934,879	-
<b>Laba sebelum Pajak</b>	<b>-924,587,777,835</b>	<b>-41,866,829,453</b>	<b>-311,333,029,596</b>	<b>-2,876,207,469,151</b>	<b>252,705,683,448</b>
Beban pajak	76,457,315,152	15,380,991,778	39,628,753,869	180,459,172,647	51,960,265,121
<b>Laba setelah Pajak</b>	<b>-848,130,462,683</b>	<b>-26,485,837,675</b>	<b>-271,704,275,727</b>	<b>-2,695,748,296,504</b>	<b>304,665,948,569</b>
Pos luar biasa	621,381,522,779	-	-	-	-
Pendapatan komperhensif lain	-	-	1,834,211	4,755,104	22,476,186
<b>Pendapatan Bersih</b>	<b>-226,748,939,904</b>	<b>-26,485,837,675</b>	<b>-271,702,441,516</b>	<b>-2,695,743,541,400</b>	<b>304,688,424,755</b>

Sumber : Laporan Keuangan PT. Davomas Abadi Tbk, 2009-2013

Lampiran 4

**PT. Indofood CBP Sukses Makmur Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	695,832,000,000	3,407,687,000,000	4,420,644,000,000	5,484,318,000,000	5,526,173,000,000
Investasi jangka pendek	9,283,000,000	19,360,000,000	17,280,000,000	21,280,000,000	72,000,000,000
Piutang	1,476,425,000,000	2,026,249,000,000	2,378,402,000,000	2,359,334,000,000	2,549,415,000,000
Persediaan	1,310,739,000,000	1,422,466,000,000	1,629,883,000,000	1,812,887,000,000	2,868,722,000,000
Uang muka dan jaminan	60,600,000,000	116,954,000,000	114,452,000,000	163,246,000,000	222,935,000,000
Pajak dibayar dimuka	234,472,000,000	28,000,000	210,000,000	15,098,000,000	36,484,000,000
Biaya dibayar dimuka	13,266,000,000	25,091,000,000	19,440,000,000	32,277,000,000	45,986,000,000
<b>Jumlah Aset Lancar</b>	<b>3,800,617,000,000</b>	<b>7,017,835,000,000</b>	<b>8,580,311,000,000</b>	<b>9,888,440,000,000</b>	<b>11,321,715,000,000</b>
<b>Aset Tidak Lancar</b>					
Aset pajak tangguhan	68,442,000,000	96,790,000,000	119,168,000,000	162,100,000,000	231,593,000,000
Aset tetap	2,180,441,000,000	2,304,588,000,000	2,590,036,000,000	3,839,756,000,000	4,844,407,000,000
Penyertaan jangka panjang	19,462,000,000	8,948,000,000	83,201,000,000	151,495,000,000	308,219,000,000
Beban ditangguhkan	28,029,000,000	40,596,000,000	57,960,000,000	42,264,000,000	57,320,000,000
Goodwill	1,504,164,000,000	1,424,030,000,000	1,424,030,000,000	1,424,030,000,000	1,424,030,000,000
Aset tidak berwujud	2,464,910,000,000	2,331,671,000,000	2,198,433,000,000	2,065,195,000,000	1,931,957,000,000
Uang muka setoran modal	-	-	-	-	259,700,000,000
Aset tidak lancar lainnya	157,828,000,000	136,855,000,000	169,718,000,000	180,200,000,000	888,529,000,000
<b>Jumlah Aset Tidak Lancar</b>	<b>6,423,276,000,000</b>	<b>6,343,478,000,000</b>	<b>6,642,546,000,000</b>	<b>7,865,040,000,000</b>	<b>9,945,755,000,000</b>
<b>Jumlah Aset</b>	<b>10,223,893,000,000</b>	<b>13,361,313,000,000</b>	<b>15,222,857,000,000</b>	<b>17,753,480,000,000</b>	<b>21,267,470,000,000</b>

<b>Kewajiban jangka pendek</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Hutang bank jangka pendek	1,360,000,000,000	405,362,000,000	417,851,000,000	400,396,000,000	557,484,000,000
Hutang trust receipts	-	94,863,000,000	210,744,000,000	182,229,000,000	421,896,000,000
Hutang usaha	906,928,000,000	1,134,052,000,000	1,274,067,000,000	1,585,180,000,000	2,137,102,000,000
Hutang bukan usaha	194,140,000,000	176,341,000,000	155,321,000,000	343,190,000,000	393,500,000,000
Beban yang masih harus dibayar	553,102,000,000	621,832,000,000	621,928,000,000	846,929,000,000	848,674,000,000
Kewajiban imbalan kerja jangka pendek	-	-	76,119,000,000	96,052,000,000	119,218,000,000
Hutang pajak	244,494,000,000	257,411,000,000	226,251,000,000	85,766,000,000	61,339,000,000
Kewajiban proforma	4,097,097,000,000	-	-	-	-
Hutang jangka panjang jatuh tempo	18,638,000,000	8,500,000,000	-	31,411,000,000	146,259,000,000
Hutang pembelian	4,050,000,000	2,839,000,000	6,259,000,000	8,334,000,000	11,111,000,000
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>7,378,449,000,000</b>	<b>2,701,200,000,000</b>	<b>2,988,540,000,000</b>	<b>3,579,487,000,000</b>	<b>4,696,583,000,000</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak ditangguhkan	637,571,000,000	598,820,000,000	563,433,000,000	530,291,000,000	498,504,000,000
Estimasi kewajiban imbalan kerja	541,500,000,000	684,335,000,000	815,604,000,000	1,016,291,000,000	1,210,210,000,000
Uang muka setoran non pengendali	-	-	-	-	213,150,000,000
Hutang jangka panjang	31,200,000,000	4,958,000,000	111,932,000,000	602,833,000,000	1,346,781,000,000
Hutang pembelian	10,433,000,000	9,819,000,000	33,575,000,000	37,780,000,000	36,511,000,000
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>1,220,704,000,000</b>	<b>1,297,932,000,000</b>	<b>1,524,544,000,000</b>	<b>2,187,195,000,000</b>	<b>3,305,156,000,000</b>
<b>Jumlah Kewajiban</b>	<b>8,599,153,000,000</b>	<b>3,999,132,000,000</b>	<b>4,513,084,000,000</b>	<b>5,766,682,000,000</b>	<b>8,001,739,000,000</b>
<b>Hak Minoritas</b>	<b>345,544,000,000</b>	<b>442,635,000,000</b>			
<b>Ekuitas</b>					
Modal saham	466,476,000,000	583,095,000,000	583,095,000,000	583,095,000,000	583,095,000,000
Tambahan modal	-	-	5,985,469,000,000	5,985,469,000,000	5,985,469,000,000
Agio saham	-	5,969,721,000,000	-	-	-
Selisih nilai transaksi	27,580,000,000	15,748,000,000	-	-	-
Selisih perubahan ekuitas	-	6,130,000,000	4,704,000,000	7,446,000,000	38,022,000,000
Selisih kurs	-	20,000,000	-216,000,000	655,000,000	1,534,000,000

Kepentingan non pengendali	-	-	492,935,000,000	572,186,000,000	678,949,000,000
Saldo laba	785,140,000,000	2,344,832,000,000	3,643,786,000,000	4,837,947,000,000	5,978,662,000,000
<b>Jumlah Ekuitas</b>	<b>1,279,196,000,000</b>	<b>8,919,546,000,000</b>	<b>10,709,773,000,000</b>	<b>11,986,798,000,000</b>	<b>13,265,731,000,000</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>10,223,893,000,000</b>	<b>13,361,313,000,000</b>	<b>15,222,857,000,000</b>	<b>17,753,480,000,000</b>	<b>21,267,470,000,000</b>

Sumber: Laporan Keuangan PT Indofood CBP Sukses Makmur Tbk, 2009-2013

**PT. Indofood CBP Sukses Makmur Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	4,007,998,000,000	17,960,120,000,000	19,367,155,000,000	21,716,913,000,000	25,094,681,000,000
Beban pokok penjualan	-3,027,152,000,000	-12,993,217,000,000	-14,335,896,000,000	-15,913,098,000,000	-18,668,990,000,000
<b>Laba Kotor</b>	<b>980,846,000,000</b>	<b>4,996,903,000,000</b>	<b>5,031,259,000,000</b>	<b>5,803,815,000,000</b>	<b>6,425,691,000,000</b>
Beban usaha	-582,473,000,000	-2,322,011,000,000	-2,423,258,000,000	-2,954,565,000,000	-3,653,767,000,000
<b>Laba Usaha</b>	<b>398,373,000,000</b>	<b>2,644,892,000,000</b>	<b>2,608,001,000,000</b>	<b>2,849,250,000,000</b>	<b>2,771,924,000,000</b>
Beban bunga	-32,206,000,000	-83,541,000,000	-46,544,000,000	-53,697,000,000	-165,225,000,000
Penghasilan/Beban lain	-61,993,000,000	-42,209,000,000	183,453,000,000	238,841,000,000	360,291,000,000
<b>Laba Sebelum Pajak</b>	<b>304,174,000,000</b>	<b>2,519,142,000,000</b>	<b>2,744,910,000,000</b>	<b>3,034,394,000,000</b>	<b>2,966,990,000,000</b>
Beban pajak	-93,274,000,000	-666,913,000,000	-678,545,000,000	-745,463,000,000	-733,699,000,000
<b>Laba Setelah Pajak</b>	<b>210,900,000,000</b>	<b>1,852,229,000,000</b>	<b>2,066,365,000,000</b>	<b>2,288,931,000,000</b>	<b>2,233,291,000,000</b>
Hak minoritas	-24,153,000,000	-123,862,000,000	-	-	-
Penyesuaian proforma	25,985,000,000	-24,320,000,000	-	-6,560,000,000	1,749,000,000
<b>Pendapatan Bersih</b>	<b>212,732,000,000</b>	<b>1,704,047,000,000</b>	<b>2,066,365,000,000</b>	<b>2,282,371,000,000</b>	<b>2,235,040,000,000</b>

Sumber : Laporan Keuangan PT. Indofood CBP Sukses Makmur, 2009-2013

## Lampiran 5

## PT. Indofood Sukses Makmur Tbk

## Neraca

## Tahun 2009-2013

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	4,474,830,000,000	10,439,353,000,000	13,049,048,000,000	13,343,028,000,000	13,666,194,000,000
Deposito berjangka	-	-	-	-	3,398,300,000,000
Investasi jangka pendek	331,330,000,000	461,725,000,000	574,800,000,000	552,726,000,000	692,832,000,000
Piutang	2,296,474,000,000	2,686,273,000,000	3,669,305,000,000	3,617,741,000,000	4,959,416,000,000
Persediaan	5,117,484,000,000	5,644,141,000,000	6,536,343,000,000	7,782,594,000,000	8,160,539,000,000
Uang muka dan jaminan	253,832,000,000	326,284,000,000	305,555,000,000	393,203,000,000	884,410,000,000
Pajak dibayar dimuka	271,422,000,000	214,822,000,000	117,424,000,000	173,619,000,000	203,619,000,000
Beban tanaman ditangguhkan	112,613,000,000	179,578,000,000	148,949,000,000	122,141,000,000	143,896,000,000
Biaya dibayar dimuka	109,256,000,000	125,818,000,000	100,310,000,000	217,920,000,000	355,291,000,000
<b>Jumlah Aset Lancar</b>	<b>12,967,241,000,000</b>	<b>20,077,994,000,000</b>	<b>24,501,734,000,000</b>	<b>26,202,972,000,000</b>	<b>32,464,497,000,000</b>
<b>Aset Tidak Lancar</b>					
Tagihan pajak penghasilan	630,856,000,000	455,339,000,000	479,941,000,000	517,471,000,000	565,241,000,000
Piutang plasma	498,137,000,000	600,656,000,000	546,479,000,000	542,643,000,000	632,661,000,000
Aset pajak ditangguhkan	348,599,000,000	492,514,000,000	668,000,000,000	902,850,000,000	1,249,370,000,000
Penyertaan jangka panjang	31,640,000,000	24,464,000,000	86,219,000,000	295,565,000,000	1,573,095,000,000
Tanaman perkebunan	5,719,028,000,000	5,915,740,000,000	6,391,944,000,000	6,921,879,000,000	7,859,390,000,000
Aset tetap	10,796,021,000,000	11,737,142,000,000	12,921,013,000,000	15,775,741,000,000	23,027,913,000,000
Beban ditangguhkan	494,288,000,000	627,767,000,000	696,802,000,000	433,540,000,000	529,943,000,000
Goodwill	4,387,760,000,000	3,878,674,000,000	3,878,674,000,000	3,878,674,000,000	3,970,420,000,000
Aset tidak berwujud	2,464,910,000,000	2,331,671,000,000	2,198,433,000,000	2,065,195,000,000	1,931,957,000,000
Biaya dibayar dimuka jangka panjang	-	-	-	-	1,280,156,000,000
Uang muka setoran modal	-	-	-	-	259,700,000,000

Aset tidak lancar lainnya	2,044,473,000,000	1,133,994,000,000	1,216,694,000,000	1,787,677,000,000	2,748,446,000,000
<b>Jumlah Aset Tidak Lancar</b>	<b>27,415,712,000,000</b>	<b>27,197,961,000,000</b>	<b>29,084,199,000,000</b>	<b>33,121,235,000,000</b>	<b>45,628,292,000,000</b>
<b>Jumlah Aset</b>	<b>40,382,953,000,000</b>	<b>47,275,955,000,000</b>	<b>53,585,933,000,000</b>	<b>59,324,207,000,000</b>	<b>78,092,789,000,000</b>

<b>Kewajiban jangka pendek</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Hutang bank jangka pendek	5,017,603,000,000	2,360,484,000,000	2,842,973,000,000	2,613,840,000,000	4,625,586,000,000
Hutang trust receipts	363,756,000,000	1,760,829,000,000	2,160,600,000,000	3,856,065,000,000	4,103,558,000,000
Hutang usaha	1,686,618,000,000	1,739,963,000,000	1,799,736,000,000	2,437,017,000,000	4,850,570,000,000
Hutang bukan usaha	783,524,000,000	895,959,000,000	1,068,019,000,000	1,482,474,000,000	-
Beban yang masih harus dibayar	1,326,468,000,000	1,683,353,000,000	1,017,968,000,000	1,252,665,000,000	1,513,147,000,000
Kewajiban imbalan kerja jangka pendek	-	-	516,046,000,000	621,265,000,000	770,224,000,000
Hutang pajak	629,569,000,000	466,793,000,000	417,870,000,000	317,360,000,000	305,536,000,000
Hutang jangka panjang jatuh tempo	1,331,737,000,000	947,928,000,000	3,001,783,000,000	491,524,000,000	3,291,577,000,000
Hutang pembelian	4,050,000,000	2,839,000,000	6,259,000,000	8,334,000,000	11,111,000,000
Hutang sewa pembiayaan	5,204,000,000	970,000,000	50,000,000	-	-
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>11,148,529,000,000</b>	<b>9,859,118,000,000</b>	<b>12,831,304,000,000</b>	<b>13,080,544,000,000</b>	<b>19,471,309,000,000</b>
<b>Kewajiban jangka panjang</b>					
Pinjaman jangka panjang	10,568,331,000,000	9,252,958,000,000	5,674,567,000,000	8,353,827,000,000	15,324,315,000,000
Kewajiban pajak tangguhan	1,764,578,000,000	1,573,087,000,000	1,470,720,000,000	1,362,434,000,000	1,278,384,000,000
Uang muka setoran modal nonpengendali	-	-	-	-	213,150,000,000
Hutang pihak berelasi	-	-	-	-	515,443,000,000
Estimasi kewajiban	1,259,862,000,000	1,606,413,000,000	75,643,000,000	92,037,000,000	50,923,000,000
Kewajiban imbalan kerja	-	-	1,923,474,000,000	2,292,691,000,000	2,729,970,000,000
Kewajiban lainnya	145,481,000,000	131,541,000,000	-	-	136,166,000,000
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>13,738,252,000,000</b>	<b>12,563,999,000,000</b>	<b>9,144,404,000,000</b>	<b>12,100,989,000,000</b>	<b>20,248,351,000,000</b>

<b>Jumlah Kewajiban</b>	<b>24,886,781,000,000</b>	<b>22,423,117,000,000</b>	<b>21,975,708,000,000</b>	<b>25,181,533,000,000</b>	<b>39,719,660,000,000</b>
<b>Hak Minoritas</b>	<b>5,340,677,000,000</b>	<b>8,068,167,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ekuitas</b>					
Modal saham	878,043,000,000	878,043,000,000	878,043,000,000	878,043,000,000	878,043,000,000
Tambahan modal disetor	-	-	522,249,000,000	522,249,000,000	522,249,000,000
Agio saham	1,497,733,000,000	1,497,733,000,000	-	-	-
Selisih nilai transaksi	-975,484,000,000	-975,484,000,000	-	-	-
Laba yang belum terealisasi	250,167,000,000	371,538,000,000	487,283,000,000	464,664,000,000	554,051,000,000
Selisih perubahan ekuitas	1,507,588,000,000	5,945,575,000,000	6,520,486,000,000	6,524,586,000,000	6,579,227,000,000
Selisih kurs	5,880,000,000	-43,586,000,000	-31,499,000,000	74,337,000,000	1,505,767,000,000
Kepentingan nonpengendali	-	-	12,213,428,000,000	12,933,959,000,000	14,724,534,000,000
Saldo laba	6,991,568,000,000	9,110,852,000,000	11,020,235,000,000	12,744,836,000,000	13,609,258,000,000
<b>Jumlah Ekuitas</b>	<b>10,155,495,000,000</b>	<b>16,784,671,000,000</b>	<b>31,610,225,000,000</b>	<b>34,142,674,000,000</b>	<b>38,373,129,000,000</b>
<b>Jumlah Kewajiban+Ekuitas+Minoritas</b>	<b>40,382,953,000,000</b>	<b>47,275,955,000,000</b>	<b>53,585,933,000,000</b>	<b>59,324,207,000,000</b>	<b>78,092,789,000,000</b>

Sumber: Laporan Keuangan PT Indofood Sukses Makmur Tbk, 2009-2013

**PT. Indofood Sukses Makmur Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	37,397,319,000,000	38,403,360,000,000	45,332,256,000,000	50,201,548,000,000	57,731,998,000,000
Beban pokok penjualan	-26,940,818,000,000	-25,916,354,000,000	-32,749,190,000,000	-36,610,248,000,000	43,402,144,000,000
<b>Laba Kotor</b>	<b>10,456,501,000,000</b>	<b>12,487,006,000,000</b>	<b>12,583,066,000,000</b>	<b>13,591,300,000,000</b>	<b>14,329,854,000,000</b>
Beban usaha	-5,832,794,000,000	-6,190,943,000,000	-5,730,585,000,000	-6,713,518,000,000	-7,611,873,000,000
<b>Laba Usaha</b>	<b>4,623,707,000,000</b>	<b>6,296,063,000,000</b>	<b>6,852,481,000,000</b>	<b>6,877,782,000,000</b>	<b>6,717,981,000,000</b>
Beban bunga	-1,541,264,000,000	-1,171,698,000,000	-936,060,000,000	-1,082,319,000,000	-2,772,827,000,000
Penghasilan/Beban lain	981,370,000,000	308,010,000,000	435,968,000,000	521,497,000,000	721,804,000,000
<b>Laba Sebelum Pajak</b>	<b>4,063,813,000,000</b>	<b>5,432,375,000,000</b>	<b>6,352,389,000,000</b>	<b>6,316,960,000,000</b>	<b>4,666,958,000,000</b>
Beban pajak	-1,207,032,000,000	-1,497,567,000,000	-1,460,716,000,000	-1,530,954,000,000	-1,252,072,000,000
<b>Laba Setelah Pajak</b>	<b>2,856,781,000,000</b>	<b>3,934,808,000,000</b>	<b>4,891,673,000,000</b>	<b>4,786,006,000,000</b>	<b>3,414,886,000,000</b>
Penyesuaian proforma	-130,472,000,000	81,985,000,000	125,752,000,000	-6,560,000,000	1,749,000,000
<b>Pendapatan Bersih</b>	<b>2,726,309,000,000</b>	<b>4,016,793,000,000</b>	<b>5,017,425,000,000</b>	<b>4,779,446,000,000</b>	<b>3,416,635,000,000</b>

Sumber : Laporan Keuangan PT. Indofood Sukses Makmur Tbk, 2009-2013



## Lampiran 6

**PT. Mayora Indah Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	321,582,619,407	472,105,631,514	325,316,689,037	1,339,570,311,638	1,860,492,328,823
Investasi jangka pendek	12,665,205,968	4,793,569,466	-	-	-
Piutang usaha	857,566,254,446	1,294,684,174,946	1,673,227,844,346	2,035,329,264,394	2,796,178,546,173
Piutang lain-lain	23,339,254,385	33,849,742,838	34,127,009,081	16,017,323,669	16,967,687,340
Persediaan	458,602,867,325	498,464,228,419	1,336,250,118,104	1,498,989,460,205	1,456,454,215,049
Uang muka pembelian	53,746,602,402	334,509,251,398	453,122,120,051	77,633,807,824	47,888,814,428
Pajak dibayar dimuka	20,739,140,487	44,036,862,747	266,831,452,503	341,138,704,485	236,688,636,014
Biaya dibayar dimuka	2,182,073,916	2,410,300,491	6,423,471,969	4,920,686,301	15,395,201,044
<b>Jumlah Aset Lancar</b>	<b>1,750,424,018,336</b>	<b>2,684,853,761,819</b>	<b>4,095,298,705,091</b>	<b>5,313,599,558,516</b>	<b>6,430,065,428,871</b>
<b>Aset Tidak Lancar</b>					
Aset pajak ditangguhkan	5,105,600,305	2,260,998,331	2,338,589,666	2,226,736,513	1,753,098,181
Aset tetap	1,282,771,283,456	1,489,560,955,852	2,038,406,656,429	2,857,932,917,034	3,114,328,724,682
Uang muka pembelian aset tetap	207,902,958,672	221,935,244,350	463,110,680,465	126,503,271,192	161,565,047,855
Beban tangguhan	-	-	-	976,457,225	847,449,461
Uang jaminan	294,655,183	580,175,183	690,901,677	1,267,301,423	1,278,501,423
<b>Jumlah Aset Tidak Lancar</b>	<b>1,496,074,497,616</b>	<b>1,714,337,373,716</b>	<b>2,504,546,828,237</b>	<b>2,988,906,683,387</b>	<b>3,279,772,821,602</b>
<b>Jumlah Aset</b>	<b>3,246,498,515,952</b>	<b>4,399,191,135,535</b>	<b>6,599,845,533,328</b>	<b>8,302,506,241,903</b>	<b>9,709,838,250,473</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Hutang bank	200,000,000,000	75,000,000,000	525,000,000,000	625,000,000,000	790,000,000,000
Hutang usaha	356,908,352,479	646,936,603,293	1,021,695,584,273	841,663,446,001	1,083,847,310,035
Hutang lain-lain	16,339,726,228	27,766,921,538	64,286,671,182	10,895,501,141	95,027,604,557

Hutang pajak	91,610,615,843	43,854,114,187	6,327,158,707	84,222,827,752	96,429,937,459
Beban yang masih harus dibayar	49,371,752,674	137,071,664,750	69,247,244,079	217,599,506,616	237,746,408,454
Hutang jangka panjang jatuh tempo	50,000,000,000	109,704,343,601	159,235,058,259	145,052,837,634	328,595,209,177
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>764,230,447,224</b>	<b>1,040,333,647,369</b>	<b>1,845,791,716,500</b>	<b>1,924,434,119,144</b>	<b>2,631,646,469,682</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak tangguhan	14,337,306,201	12,656,810,939	15,982,656,205	14,943,132,957	14,885,179,080
Kewajiban imbalan pasca kerja	146,362,609,378	167,336,142,079	189,451,212,572	278,547,446,276	370,207,884,411
Hutang obligasi	-	-	299,187,024,400	847,757,161,667	250,000,000,000
Sukuk Mudharabah	-	-	-	450,000,000,000	748,337,819,702
Kewajiban jgka panjang jth tempo 1 tahun	698,039,294,140	1,138,365,552,402	1,824,763,631,217	1,718,974,054,621	1,756,000,077,948
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>858,739,209,719</b>	<b>1,318,358,505,420</b>	<b>2,329,384,524,394</b>	<b>3,310,221,795,521</b>	<b>3,139,430,961,141</b>
<b>Jumlah Kewajiban</b>	<b>1,622,969,656,943</b>	<b>2,358,692,152,789</b>	<b>4,175,176,240,894</b>	<b>5,234,655,914,665</b>	<b>5,771,077,430,823</b>
<b>Goodwill negatif</b>	<b>473,642,867</b>	<b>335,347,478</b>	-	-	-
<b>Hak Minoritas</b>	<b>41,299,757,715</b>	<b>48,868,726,712</b>	-	-	-
<b>Ekuitas</b>					
Modal saham	383,292,000,000	383,292,000,000	383,292,000,000	383,292,000,000	447,173,994,500
Agio saham	64,212,000,000	64,212,000,000	64,212,000,000	64,212,000,000	330,005,500
Selisih penjabaran mata uang asing	-2,044,373,523	281,123,638	-	-	-5,764,375,696
Selisih nilai transaksi	213,849,547	-	-	-	-
Komponen ekuitas lainnya	-	-	621,200,649	-970,248,856	-
Saldo laba	1,136,081,982,403	1,543,509,784,918	1,915,217,083,962	2,545,195,350,568	3,410,647,420,338
Kepentingan nonpengendali	-	-	61,327,007,823	76,121,225,526	86,373,775,008
<b>Jumlah Ekuitas</b>	<b>1,581,755,458,427</b>	<b>1,991,294,908,556</b>	<b>2,424,669,292,434</b>	<b>3,067,850,327,238</b>	<b>3,938,760,819,650</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>3,246,498,515,952</b>	<b>4,399,191,135,535</b>	<b>6,599,845,533,328</b>	<b>8,302,506,241,903</b>	<b>9,709,838,250,473</b>

Sumber: Laporan Keuangan PT Mayora Indah Tbk, 2009-2013

**PT. Mayora Indah Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	4,777,175,386,540	7,224,164,991,859	9,453,865,992,878	10,510,625,669,832	12,017,837,133,337
Beban pokok penjualan	-3,643,389,861,189	-5,517,778,681,917	-7,795,454,967,722	-8,165,009,551,392	-9,096,171,291,553
<b>Laba Kotor</b>	<b>1,133,785,525,351</b>	<b>1,706,386,309,942</b>	<b>1,658,411,025,156</b>	<b>2,345,616,118,440</b>	<b>2,921,665,841,784</b>
Beban usaha	-520,598,281,592	-933,051,178,914	-900,534,048,506	-1,189,056,302,000	-1,616,856,544,095
<b>Laba Usaha</b>	<b>613,187,243,759</b>	<b>773,335,131,028</b>	<b>757,876,976,650</b>	<b>1,156,559,816,440</b>	<b>1,304,809,297,689</b>
Beban bunga	-98,183,758,504	-87,782,627,557	-123,856,315,729	-223,360,619,855	-256,841,148,674
Penghasilan/Beban lain	-11,069,909,450	-27,193,656,018	-7,579,843,212	26,615,870,329	308,105,347,542
<b>Laba Sebelum Pajak</b>	<b>503,933,575,805</b>	<b>658,358,847,453</b>	<b>626,440,817,709</b>	<b>959,815,066,914</b>	<b>1,356,073,496,557</b>
Beban pajak	-121,430,567,059	-158,703,675,941	-142,954,665,032	-215,386,662,605	-297,654,557,305
<b>Laba Setelah Pajak</b>	<b>382,503,008,746</b>	<b>499,655,171,512</b>	<b>483,486,152,677</b>	<b>744,428,404,309</b>	<b>1,058,418,939,252</b>
Pendapatan komprehensif	2,590,610,783	2,325,497,161	340,077,011	-1,591,449,505	-4,794,126,840
<b>Pendapatan Bersih</b>	<b>385,093,619,529</b>	<b>501,980,668,673</b>	<b>483,826,229,688</b>	<b>742,836,954,804</b>	<b>1,053,624,812,412</b>

Sumber : Laporan Keuangan PT. Mayora Indah Tbk, 2009-2013

## Lampiran 7

**PT. Prashida Aneka Niaga Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	56,335,929,299	37,925,852,649	46,015,630,397	88,683,368,688	74,440,558,515
Deposito berjangka	-	1,904,794,000	-	-	-
Piutang usaha	36,367,450,940	71,081,262,673	62,904,190,946	65,212,886,316	90,616,242,141
Piutang lain-lain	799,861,285	517,322,777	220,372,528	194,085,397	2,330,542,234
Persediaan	110,570,153,758	154,065,950,383	162,977,980,785	225,987,469,477	198,776,430,670
Uang muka kepada pemasok	1,529,852,194	2,558,033,766	6,879,169,834	2,330,926,157	7,017,383,333
Biaya dibayar dimuka	613,498,843	684,756,209	796,858,350	864,708,597	725,713,783
<b>Jumlah Aset Lancar</b>	<b>206,216,746,319</b>	<b>268,737,972,457</b>	<b>279,794,202,840</b>	<b>383,273,444,632</b>	<b>373,906,870,676</b>
<b>Aset Tidak Lancar</b>					
Aset pajak tangguhan	2,324,380,532	4,192,000,743	9,233,639,079	5,170,074,154	5,153,268,427
Penyertaan saham	630,000,000	630,000,000	630,000,000	3,473,181,636	3,473,181,636
Tanaman perkebunan	11,055,190,264	7,994,013,813	4,100,842,351	682,249,906	9,338,892,791
Aset tetap	117,205,567,084	117,684,967,643	119,914,346,805	283,052,836,745	287,587,324,948
Goodwill	7,258,376,116	6,598,523,740	-	-	-
Taksiran pajak	2,924,336,157	3,540,905,243	2,050,772,647	3,179,286,787	3,264,317,423
Uang muka pembelian	-	1,994,942,229	3,388,353,118	1,599,753,500	-
Biaya tangguhan hak atas tanah	1,783,292,500	1,621,175,000	1,459,057,500	1,296,940,000	1,256,410,625
Biaya ditangguhkan	3,426,921,666	847,128,333	-	-	-
Lain-lain	803,699,029	769,720,979	795,188,979	883,358,629	1,445,662,415
<b>Jumlah Aset Tidak Lancar</b>	<b>147,411,763,348</b>	<b>145,873,377,723</b>	<b>141,572,200,479</b>	<b>299,337,681,357</b>	<b>311,519,058,265</b>
<b>Jumlah Aset</b>	<b>353,628,509,667</b>	<b>414,611,350,180</b>	<b>421,366,403,319</b>	<b>682,611,125,989</b>	<b>685,425,928,941</b>

<b>Kewajiban jangka pendek</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Hutang bank jangka pendek	84,600,000,000	125,874,000,000	157,332,123,948	213,318,150,256	198,836,636,763
Hutang usaha	6,417,384,879	18,374,043,175	6,276,430,389	6,260,905,899	20,043,170,031
Hutang lain-lain	128,078,173	36,651,500	1,307,806,821	130,123,228	1,417,709,450
Hutang pajak	2,721,629,226	2,765,192,361	4,590,463,127	6,436,080,231	5,076,086,491
Beban yang masih harus dibayar	3,008,478,562	3,850,426,163	4,407,130,303	4,791,755,212	5,253,659,934
Uang muka pelanggan	60,861,999	60,861,999	15,000,000	-	2,056,443,492
Pendapatan diterima dimuka	2,605,103,661	18,850,800,125	1,726,831,179	891,500,749	-
Hutang jangka panjang jatuh tempo	32,422,070,833	24,631,634,834	4,850,724,936	4,839,110,320	863,894,441
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>131,963,607,333</b>	<b>194,443,610,157</b>	<b>180,506,510,703</b>	<b>236,667,625,895</b>	<b>233,547,600,602</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak tangguhan	5,445,603,293	4,358,301,746	2,128,118,835	1,380,295,042	2,026,039,860
Kewajiban imbalan pasca kerja	17,628,068,638	21,017,053,511	25,689,303,280	31,556,626,806	31,156,122,376
Kewajiban jgka panjang jth tempo 1 tahun	24,823,200,000	1,275,255,082	6,753,364,463	3,429,286,417	3,486,908,513
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>47,896,871,931</b>	<b>26,650,610,339</b>	<b>34,570,786,578</b>	<b>36,366,208,265</b>	<b>36,669,070,749</b>
<b>Jumlah Kewajiban</b>	<b>179,860,479,264</b>	<b>221,094,220,496</b>	<b>215,077,297,281</b>	<b>273,033,834,160</b>	<b>270,216,671,351</b>
<b>Kelebihan nilai aset</b>	<b>781,198,940</b>	<b>585,899,204</b>	-	-	-
<b>Hak Minoritas</b>	<b>47,558,289,728</b>	<b>54,583,664,112</b>	-	-	-
<b>Ekuitas</b>					
Modal saham	720,000,000,000	720,000,000,000	720,000,000,000	252,000,000,000	252,000,000,000
Tambahan modal disetor	-	-	-	52,681,380,953	52,681,380,953
Selisih nilai transaksi	-430,308,190	-430,308,190	-430,308,190	-	-
Saldo laba	-594,141,150,075	-581,222,125,442	-568,384,877,345	13,426,647,820	9,703,583,202
Kepentingan nonpengendali	-	-	55,104,291,573	91,469,263,056	100,824,293,435
<b>Jumlah Ekuitas</b>	<b>125,428,541,735</b>	<b>138,347,566,368</b>	<b>206,289,106,038</b>	<b>409,577,291,829</b>	<b>415,209,257,590</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>353,628,509,667</b>	<b>414,611,350,180</b>	<b>414,611,350,180</b>	<b>682,611,125,989</b>	<b>685,425,928,941</b>

Sumber: Laporan Keuangan PT Prashida Aneka Niaga Tbk, 2009-2013

**PT. Prashida Aneka Niaga Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	592,358,364,380	928,526,978,567	1,246,290,753,836	315,557,667,624	339,593,928,511
Beban pokok penjualan	-504,383,547,809	-827,226,159,073	-1,119,815,828,536	-284,827,421,865	-314,573,298,515
<b>Laba Kotor</b>	<b>87,974,816,571</b>	<b>101,300,819,494</b>	<b>126,474,925,300</b>	<b>30,730,245,759</b>	<b>25,020,629,996</b>
Beban usaha	-44,843,142,540	-55,054,154,441	-78,158,501,802	-14,095,969,080	-18,757,253,089
<b>Laba Usaha</b>	<b>43,131,674,031</b>	<b>46,246,665,053</b>	<b>48,316,423,498</b>	<b>16,634,276,679</b>	<b>6,263,376,907</b>
Beban bunga	-10,532,430,114	-8,285,000,629	-11,633,675,196	-3,249,647,425	-3,402,218,138
Penghasilan/Beban lain	25,972,348,404	1,279,905,335	434,124,079	233,687,231	479,964,629
<b>Laba Sebelum Pajak</b>	<b>58,571,592,321</b>	<b>39,241,569,759</b>	<b>37,116,872,381</b>	<b>13,618,316,485</b>	<b>3,341,123,398</b>
Beban pajak	-13,628,383,248	-13,556,531,742	-13,258,381,823	-6,519,323,535	-3,783,515,795
<b>Laba Setelah Pajak</b>	<b>44,943,209,073</b>	<b>25,685,038,017</b>	<b>23,858,490,558</b>	<b>7,098,992,950</b>	<b>-442,392,397</b>
Hak Minoritas	-12,493,390,914	-12,766,013,384	-	-	-
<b>Pendapatan Bersih</b>	<b>32,449,818,159</b>	<b>12,919,024,633</b>	<b>23,858,490,558</b>	<b>7,098,992,950</b>	<b>-442,392,397</b>

Sumber : Laporan Keuangan PT. Prashida Aneka Niaga Tbk, 2009-2013

## Lampiran 8

**PT. Nippon Indosari Corporindo Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	57,945,297,612	120,721,694,375	48,397,360,886	37,871,639,602	101,142,256,234
Piutang usaha	53,134,831,686	75,641,640,405	103,387,896,337	136,203,406,473	182,707,148,115
Piutang lain-lain	-	-	262,603,539	42,608,083	381,871,649
Persediaan	9,074,625,513	9,602,287,926	16,305,869,407	22,598,712,855	36,523,703,417
Deposito berjangka	13,018,150,400	-	-	-	-
Biaya dibayar dimuka	314,692,514	335,481,876	2,891,390,294	4,312,875,374	1,568,991,746
Pajak dibayar dimuka	1,256,800,871	2,230,542,789	12,645,442,465	14,110,226,836	20,905,019,196
Uang muka	2,840,103,746	4,455,099,046	6,383,688,610	4,299,564,922	20,652,029,560
<b>Jumlah Aset Lancar</b>	<b>137,584,502,342</b>	<b>212,986,746,417</b>	<b>190,274,251,538</b>	<b>219,439,034,145</b>	<b>363,881,019,917</b>
<b>Aset Tidak Lancar</b>					
Aset tetap	204,680,869,234	345,865,687,828	546,098,568,681	893,898,142,271	1,175,251,173,341
Deposito jaminan	3,975,154,973	6,410,058,069	8,774,420,148	11,213,320,997	15,501,000,787
Aset tak berwujud	-	-	1,878,008,379	1,426,300,220	2,563,059,592
Aset keuangan tidak lancar	-	-	1,103,771,236	1,954,286,254	4,041,777,680
Aset non keuangan tidak lancar	-	-	11,007,898,518	76,634,597,336	261,451,015,791
Aset tidak lancar lainnya	755,146,686	3,002,849,512	-	-	-
<b>Jumlah Aset Tidak Lancar</b>	<b>209,411,170,893</b>	<b>355,278,595,409</b>	<b>568,862,666,962</b>	<b>985,126,647,078</b>	<b>1,458,808,027,191</b>
<b>Jumlah Aset</b>	<b>346,995,673,235</b>	<b>568,265,341,826</b>	<b>759,136,918,500</b>	<b>1,204,565,681,223</b>	<b>1,822,689,047,108</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Hutang usaha	37,634,706,115	27,346,353,143	65,553,478,372	79,033,352,160	159,315,459,939
Hutang lain-lain	13,108,059,385	36,795,135,334	65,876,802,143	86,024,594,555	118,044,464,058

Hutang pajak	12,161,800,167	15,604,637,383	6,454,184,728	6,775,419,619	5,303,215,646
Biaya masih harus dibayar	7,543,257,586	12,892,996,146	10,303,026,712	17,142,497,535	37,018,290,679
Hutang jangka panjang jatuh tempo 1 thun	25,000,000,000	-	-	6,072,955,763	-
Kewajiban imbalan kerja jangka pendek	-	-	21,626,000	406,748,140	515,975,500
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>95,447,823,253</b>	<b>92,639,122,006</b>	<b>148,209,117,955</b>	<b>195,455,567,772</b>	<b>320,197,405,822</b>
<b>Kewajiban jangka panjang</b>					
Jaminan pelanggan	4,420,362,606	6,107,613,361	8,819,229,298	12,641,292,315	18,465,488,908
Hutang jangka panjang jatuh tempo	68,750,000,000	-	33,071,521,262	296,844,192,237	160,484,234,676
Kewajiban pajak tangguhan	6,590,489,024	7,948,815,578	10,989,153,322	16,341,933,308	14,596,982,924
Hutang obligasi	-	-	-	-	495,910,464,028
Taksiran kewajiban imbalan kerja	3,928,985,657	6,117,360,043	11,606,713,877	17,054,098,041	25,696,821,079
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>83,689,837,287</b>	<b>20,173,788,982</b>	<b>64,486,617,759</b>	<b>342,881,515,901</b>	<b>715,153,991,615</b>
<b>Jumlah Kewajiban</b>	<b>179,137,660,540</b>	<b>112,812,910,988</b>	<b>212,695,735,714</b>	<b>538,337,083,673</b>	<b>1,035,351,397,437</b>
<b>Ekuitas</b>					
Modal saham	86,050,600,000	101,236,000,000	101,236,000,000	101,236,000,000	101,236,000,000
Tambahan modal disetor	349,534,267	173,001,428,035	173,001,428,035	173,001,428,035	173,001,428,035
Saldo laba	81,439,878,428	181,215,002,803	272,203,754,751	392,370,169,515	513,100,221,636
<b>Jumlah Ekuitas</b>	<b>167,840,012,695</b>	<b>455,452,430,838</b>	<b>546,441,182,786</b>	<b>666,607,597,550</b>	<b>787,337,649,671</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>346,977,673,235</b>	<b>568,265,341,826</b>	<b>759,136,918,500</b>	<b>1,204,944,681,223</b>	<b>1,822,689,047,108</b>

Sumber: Laporan Keuangan PT Nippon Indosari Corporindo Tbk, 2009-2013



**PT. Nippon Indosari Corporindo Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	485,919,837,348	612,192,357,641	813,342,078,952	1,190,825,893,340	1,505,519,937,691
Beban pokok penjualan	-263,821,222,220	-323,167,484,228	-433,938,241,819	-634,412,985,295	-806,917,558,963
<b>Laba Kotor</b>	<b>222,098,615,128</b>	<b>289,024,873,413</b>	<b>379,403,837,133</b>	<b>556,412,908,045</b>	<b>698,602,378,728</b>
Beban usaha	-133,803,419,796	-163,333,078,936	-225,307,619,430	-346,154,283,143	-466,211,035,387
<b>Laba Usaha</b>	<b>88,295,195,332</b>	<b>125,691,794,477</b>	<b>154,096,217,703</b>	<b>210,258,624,902</b>	<b>232,391,343,341</b>
Beban bunga	-12,355,769,950	-5,071,844,926	-869,362,972	-10,855,305,418	-24,397,393,935
Penghasilan/Beban lain	4,551,755,820	14,046,023,878	1,721,179,555	389,661,277	2,810,954,756
<b>Laba Sebelum Pajak</b>	<b>80,491,181,202</b>	<b>134,665,973,429</b>	<b>154,948,034,286</b>	<b>199,792,980,761</b>	<b>210,804,904,162</b>
Beban pajak	-23,376,323,070	-34,890,849,054	-39,015,501,244	-50,643,432,736	-52,789,633,241
<b>Laba Setelah Pajak</b>	<b>57,114,858,132</b>	<b>99,775,124,375</b>	<b>115,932,533,042</b>	<b>149,149,548,025</b>	<b>158,015,270,921</b>
<b>Pendapatan Bersih</b>	<b>57,114,858,132</b>	<b>99,775,124,375</b>	<b>115,932,533,042</b>	<b>149,149,548,025</b>	<b>158,015,270,921</b>

Sumber : Laporan Keuangan PT. Nippon Indosari Corporindo Tbk, 2009-2013

## Lampiran 9

**PT. Sekar Bumi Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	13,277,353,718	9,471,351,964	18,254,780,379	36,949,540,816	91,980,401,088
Piutang usaha	35,851,474,419	20,938,452,172	44,976,043,774	61,419,259,195	138,194,772,290
Piutang lain-lain	2,209,378,426	6,726,015,998	5,556,892,493	108,113,555	1,021,502,397
Persediaan	35,741,999,875	46,347,022,006	49,558,477,473	54,917,730,968	88,932,449,912
Uang muka pembelian	960,897,799	224,570,801	899,007,297	8,372,367,796	16,902,120,339
Pajak dibayar dimuka	518,630,536	2,094,988,200	441,137,662	4,446,347,638	1,221,402,344
Biaya dibayar dimuka	218,526,215	408,245,572	96,398,928	270,104,747	216,231,920
<b>Jumlah Aset Lancar</b>	<b>88,778,260,988</b>	<b>86,210,646,713</b>	<b>119,782,738,006</b>	<b>166,483,464,715</b>	<b>338,468,880,290</b>
<b>Aset Tidak Lancar</b>					
Aset pajak tangguhan	25,196,847,583	4,707,319,078	3,522,711,870	4,436,516,966	5,985,344,195
Aset tetap	42,026,904,094	38,419,523,194	58,319,807,435	115,829,754,074	149,864,271,873
Piutang berelasi	18,856,664,173	10,145,191,408	7,423,070,058	-	-
Piutang pajak	2,688,363,334	615,864,571	1,800,340,872	1,698,726,872	2,920,166,310
Aset lain-lain	538,629,049	484,455,704	487,420,254	513,095,004	413,895,004
<b>Jumlah Aset Tidak Lancar</b>	<b>89,307,408,233</b>	<b>54,372,353,955</b>	<b>71,553,350,489</b>	<b>122,478,092,916</b>	<b>159,183,677,382</b>
<b>Jumlah Aset</b>	<b>178,085,669,221</b>	<b>140,583,000,668</b>	<b>191,336,088,495</b>	<b>288,961,557,631</b>	<b>497,652,557,672</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Hutang bank	83,679,307,600	4,495,500,000	9,068,000,000	72,108,141,101	160,216,884,363
Hutang usaha	42,808,726,296	37,720,126,261	49,577,688,523	36,265,701,812	80,645,458,921
Hutang lain-lain	2,484,534,409	1,287,945,855	2,625,228,860	15,328,210,419	7,287,798,428
Hutang pajak	7,690,607,390	388,146,356	1,068,189,431	2,897,379,336	16,301,697,279

Uang muka penjualan	-	-	919,019,130	1,489,117,145	9,000,000
Biaya yang masih harus dibayar	42,328,191,484	2,611,616,003	2,457,802,066	4,567,225,408	5,826,103,123
Sewa pembiayaan	-	-	-	1,020,204,904	852,842,692
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>178,991,367,179</b>	<b>46,503,334,475</b>	<b>65,715,928,010</b>	<b>133,675,980,125</b>	<b>271,139,784,806</b>
<b>Kewajiban jangka panjang</b>					
Hutang lain-lain yang berelasi	7,025,139,218	6,360,852,987	6,681,697,250	5,624,611,030	5,624,611,030
Hutang lain-lain pihak ketiga	-	-	324,929,066	4,287,980,290	-
Sewa pembiayaan	-	-	-	1,658,901,022	806,058,330
Imbalan kerja	9,739,315,233	11,689,256,307	13,263,761,807	16,034,321,921	18,957,888,995
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>16,764,454,451</b>	<b>18,050,109,294</b>	<b>20,270,388,123</b>	<b>27,605,814,263</b>	<b>25,388,558,355</b>
<b>Jumlah Kewajiban</b>	<b>195,755,821,630</b>	<b>64,553,443,769</b>	<b>85,986,316,133</b>	<b>161,281,794,388</b>	<b>296,528,343,161</b>
<b>Ekuitas</b>					
Modal saham	608,137,066,500	608,137,066,500	85,139,189,310	85,139,189,400	86,573,639,400
Agio saham	37,700,000,000	37,700,000,000	845,504,524	845,504,524	4,718,519,524
Saldo laba	-684,766,683,689	-580,630,635,547	5,883,830,002	18,987,060,263	77,711,044,161
Kepentingan nonpengendali	21,259,464,780	10,823,125,946	13,481,248,526	22,708,009,056	32,121,011,426
<b>Jumlah Ekuitas</b>	<b>-17,670,152,409</b>	<b>76,029,556,899</b>	<b>105,349,772,362</b>	<b>127,679,763,243</b>	<b>201,124,214,511</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>178,085,669,221</b>	<b>140,583,000,668</b>	<b>191,336,088,495</b>	<b>288,961,557,631</b>	<b>497,652,557,672</b>

Sumber: Laporan Keuangan PT Sekar Bumi Tbk, 2009-2013

**PT. Sekar Bumi Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	146,901,796,739	530,153,479,514	357,782,298,850	753,709,821,608	1,296,618,257,503
Beban pokok penjualan	-126,814,770,065	-484,232,540,324	-329,550,202,236	-679,906,396,353	-1,150,038,660,789
<b>Laba Kotor</b>	<b>20,087,026,674</b>	<b>45,920,939,190</b>	<b>28,232,096,614</b>	<b>73,803,425,255</b>	<b>146,579,596,714</b>
Beban usaha	-14,175,897,457	-46,504,755,319	-24,425,031,144	-62,887,246,760	-82,195,397,537
<b>Laba Usaha</b>	<b>5,911,129,217</b>	<b>-583,816,129</b>	<b>3,807,065,470</b>	<b>10,916,178,495</b>	<b>64,384,199,177</b>
Beban bunga	-64,150,392	-11,654,705	-170,183,181	-2,317,653,665	-8,942,830,184
Penghasilan/Beban lain	-7,726,356,979	124,185,576,477	3,771,990,295	7,963,009,399	22,863,676,922
<b>Laba Sebelum Pajak</b>	<b>-1,879,378,154</b>	<b>123,590,105,643</b>	<b>7,408,872,584</b>	<b>16,561,534,229</b>	<b>78,305,045,915</b>
Beban pajak	-1,085,160,283	-20,790,481,470	-1,280,985,804	-3,858,474,348	-20,038,059,647
<b>Laba Setelah Pajak</b>	<b>-2,964,538,437</b>	<b>102,799,624,173</b>	<b>6,127,886,780</b>	<b>12,703,059,881</b>	<b>58,266,986,268</b>
Hak minoritas	-1,134,333,557				
<b>Pendapatan Bersih</b>	<b>-4,098,871,994</b>	<b>102,799,624,173</b>	<b>6,127,886,780</b>	<b>12,703,059,881</b>	<b>58,266,986,268</b>

Sumber : Laporan Keuangan PT. Sekar Bumi Tbk, 2009-2013

Lampiran 10

**PT. Sekar Laut Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	10,024,556,977	5,216,964,071	9,373,299,679	4,532,278,287	9,034,836,341
Saldo bank yang dibatasi	-	-	-	3,605,175,000	-
Piutang usaha	29,472,573,345	36,667,692,192	45,517,517,541	50,759,040,452	73,310,895,950
Piutang lain-lain	860,703,920	882,131,292	1,088,217,233	1,198,124,669	636,694,462
Persediaan	45,383,872,790	49,618,684,163	47,259,842,444	60,792,067,626	70,556,604,227
Uang muka	1,033,204,270	1,093,637,699	1,107,183,630	4,092,880,265	917,262,621
Pajak dibayar dimuka	709,963,456	406,507,344	194,505,807	500,000	-
Biaya dibayar dimuka	431,340,756	626,298,524	604,158,278	686,555,493	651,818,465
<b>Jumlah Aset Lancar</b>	<b>87,916,215,514</b>	<b>94,511,915,285</b>	<b>105,144,724,612</b>	<b>125,666,621,792</b>	<b>155,108,112,066</b>
<b>Aset Tidak Lancar</b>					
Aset pajak tangguhan	3,824,907,423	4,168,613,017	5,172,226,328	5,932,891,258	7,000,022,157
Penyertaan saham	-	-	-	-	145,890,000
Investasi pada entitas asosiasi	-	-	-	7,680,984,496	8,054,949,982
Aset tetap	99,533,575,485	97,002,153,118	100,331,701,554	101,728,706,257	126,032,023,952
Piutang pajak	3,679,518,172	1,056,227,747	-	-	-
Uang jaminan	690,192,679	860,192,679	1,027,342,679	729,419,657	943,535,757
Beban ditangguhkan	13,323,279	-	-	-	-
Aset dalam pelaksanaan	528,296,107	1,776,340,623	2,561,884,251	8,007,844,296	4,704,954,785
<b>Jumlah Aset Tidak Lancar</b>	<b>108,269,813,145</b>	<b>104,863,527,184</b>	<b>109,093,154,812</b>	<b>124,079,845,964</b>	<b>146,881,376,633</b>
<b>Jumlah Aset</b>	<b>196,186,028,659</b>	<b>199,375,442,469</b>	<b>214,237,879,424</b>	<b>249,746,467,756</b>	<b>301,989,488,699</b>

<b>Kewajiban jangka pendek</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Hutang bank jangka pendek	12,931,084,488	13,119,037,061	20,220,788,829	30,648,218,434	39,600,194,476
Hutang usaha	24,286,164,231	24,620,423,967	25,544,610,284	41,513,132,957	62,575,257,036
Hutang lain-lain	3,414,074,604	2,893,086,349	595,629,313	314,397,769	1,601,125,730
Hutang pajak	931,357,151	689,429,039	1,913,327,906	1,975,418,740	2,342,368,142
Beban masih harus dibayar	1,196,784,730	4,066,958,309	4,792,786,310	5,262,863,133	9,725,671,300
Hutang yang sudah jatuh tempo	3,752,759,619	3,705,363,779	7,327,391,014	9,110,674,799	9,867,495,335
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>46,512,224,823</b>	<b>49,094,298,504</b>	<b>60,394,533,656</b>	<b>88,824,705,832</b>	<b>125,712,112,019</b>
<b>Kewajiban jangka panjang</b>					
Hutang jangka panjang 1 tahun	24,633,175,775	18,932,800,250	15,932,777,662	14,227,437,941	16,937,079,263
Pendapatan sewa guna usaha ditangguhkan	357,149,724	178574863	-	-	-
Kewajiban manfaat karyawan	11,212,284,729	12864730594	15,010,219,929	17,211,763,035	19,689,943,781
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>36,202,610,228</b>	<b>31,976,105,707</b>	<b>30,942,997,591</b>	<b>31,439,200,976</b>	<b>36,627,023,044</b>
<b>Jumlah Kewajiban</b>	<b>82,714,835,051</b>	<b>81,070,404,211</b>	<b>91,337,531,247</b>	<b>120,263,906,808</b>	<b>162,339,135,063</b>
<b>Hak Minoritas</b>	<b>3,271,529</b>	<b>3,584,245</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ekuitas</b>					
Modal saham	69,074,050,000	69,074,050,000	69,074,050,000	69,074,050,000	69,074,050,000
Tambahan modal disetor	21,678,739,873	21,578,739,873	21,578,739,873	21,578,739,873	21,578,739,873
Saldo laba	22,815,132,206	27,648,664,140	32,243,407,060	38,824,013,307	48,424,620,008
Kepentingan nonpengendali	-	-	4,151,244	5,757,768	572,943,755
<b>Jumlah Ekuitas</b>	<b>113,567,922,079</b>	<b>118,301,454,013</b>	<b>122,900,348,177</b>	<b>129,482,560,948</b>	<b>139,650,353,636</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>196,286,028,659</b>	<b>199,375,442,469</b>	<b>214,237,879,424</b>	<b>249,746,467,756</b>	<b>301,989,488,699</b>

Sumber: Laporan Keuangan PT Sekar Laut Tbk, 2009-2013

**PT. Sekar Laut Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	276,312,034,061	314,145,710,944	344,435,729,830	401,724,215,506	567,048,547,543
Beban pokok penjualan	-223,898,329,158	-252,082,911,939	-271,964,581,408	-310,891,552,820	-442,979,210,563
<b>Laba Kotor</b>	<b>52,413,704,903</b>	<b>62,062,799,005</b>	<b>72,471,148,422</b>	<b>90,832,662,686</b>	<b>124,069,336,980</b>
Beban usaha	-50,706,444,189	-56,337,786,802	-63,407,541,282	-77,881,264,957	-104,378,156,976
<b>Laba Usaha</b>	<b>1,707,260,714</b>	<b>5,725,012,203</b>	<b>9,063,607,140</b>	<b>12,951,397,729</b>	<b>19,691,180,004</b>
Beban bunga	-3,152,443,896	-2,852,135,933	-3,510,195,288	-3,081,039,186	-5,178,831,215
Penghasilan/Beban lain	13,855,902,313	3,299,278,034	2,463,513,506	1,793,524,798	2,085,436,749
<b>Laba Sebelum Pajak</b>	<b>12,410,719,131</b>	<b>6,172,154,304</b>	<b>8,016,925,358</b>	<b>11,663,883,341</b>	<b>16,597,785,538</b>
Beban pajak	391,911,973	-1,338,310,654	-2,040,134,439	-3,701,189,570	-5,157,771,350
<b>Laba Setelah Pajak</b>	<b>12,802,631,104</b>	<b>4,833,843,650</b>	<b>5,976,790,919</b>	<b>7,962,693,771</b>	<b>11,440,014,188</b>
Hak minoritas	-103,125	-311,716			
<b>Pendapatan Bersih</b>	<b>12,802,527,979</b>	<b>4,833,843,650</b>	<b>5,976,790,919</b>	<b>7,962,693,771</b>	<b>11,440,014,188</b>

Sumber : Laporan Keuangan PT. Sekar Laut Tbk, 2009-2013

Lampiran 11

**PT. Siantor Top Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	7,678,078,340	8,309,035,550	6,350,975,923	8,304,591,431	10,333,359,198
Investasi jangka pendek	-	750,000,000	-	44,100,000,000	16,919,692,000
Piutang usaha	61,406,212,396	112,411,508,138	113,929,853,227	184,127,594,068	217,472,413,620
Piutang lain-lain	342,801,630	469,899,108	730,271,939	16,626,884,682	18,277,040,149
Persediaan	112,157,066,768	146,012,968,638	161,699,916,410	242,653,601,169	285,793,392,774
Pajak dibayar dimuka	-	-	-	7,196,352,187	10,402,050,700
Biaya dibayar dimuka	356,941,566	1,751,293,054	1,407,998,053	1,518,659,953	993,331,700
Uang muka pembelian	3,793,709,767	21,588,154,637	30,109,966,367	65,311,852,705	124,072,514,965
<b>Jumlah Aset Lancar</b>	<b>185,734,810,467</b>	<b>291,292,859,125</b>	<b>314,228,981,919</b>	<b>569,839,536,195</b>	<b>684,263,795,106</b>
<b>Aset Tidak Lancar</b>					
Taksiran pajak	4,398,757,268	-	-	-	-
Properti investasi	25,715,669,808	36,148,414,409	35,495,321,050	27,272,941,305	27,198,674,523
Aset tetap	325,884,194,275	319,075,542,490	579,812,502,191	651,321,554,715	757,396,305,300
Beban ditangguhkan hak atas tanah	937,312,500	624,875,004	3,546,135,317	-	-
Aset lain-lain	6,049,701,507	2,132,284,520	1,682,987,387	1,406,803,675	1,200,619,963
<b>Jumlah Aset Tidak Lancar</b>	<b>362,985,635,358</b>	<b>357,981,116,423</b>	<b>620,536,945,945</b>	<b>680,001,299,695</b>	<b>785,795,599,786</b>
<b>Jumlah Aset</b>	<b>548,720,445,825</b>	<b>649,273,975,548</b>	<b>934,765,927,864</b>	<b>1,249,840,835,890</b>	<b>1,470,059,394,892</b>
<b>Kewajiban jangka pendek</b>					
	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>



Hutang bank	32,574,325,883	73,942,718,750	176,113,798,645	323,042,652,049	311,031,921,733
Hutang usaha	41,138,067,503	64,770,312,354	78,557,267,479	152,608,191,720	109,260,771,008
Hutang lain-lain	31,162,090,670	22,015,499,239	58,319,735,604	55,461,180,400	103,957,891,453
Hutang pajak	2,443,187,154	3,429,584,008	4,898,941,606	4,606,002,997	5,568,502,952
Biaya yang masih harus dibayar	2,534,163,388	5,796,168,407	11,331,828,543	16,036,615,471	16,142,844,498
Pendapatan diterima dimuka	149,175,000	303,526,671	237,747,669	577,617,002	716,372,203
Uang muka penjualan	-	164,923,100	474,864,218	213,761,941	2,461,922,848
Hutang Jangka Panjang jatuh tempo	-	-	-	18,750,000,000	47,932,659,202
Hutang lembaga keuangan	-	-	-	-	1,916,000,000
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>110,001,009,598</b>	<b>170,422,732,529</b>	<b>329,934,183,764</b>	<b>571,296,021,580</b>	<b>598,988,885,897</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak tangguhan	27,310,863,532	22,956,215,416	29,237,258,338	29,109,366,670	27,603,495,987
Hutang bank jangka panjang jth tempo	-	-	74,625,000,000	55,875,000,000	131,607,496,097
Kewajiban imbalan kerja	-	-	9,304,328,926	12,369,107,330	16,231,107,798
Jaminan pelanggan	-	-	1,600,000,000	1,500,000,000	1,500,000,000
Kewajiban tidak lancar lainnya	6,899,327,906	8,555,025,614	-	-	-
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>34,210,191,438</b>	<b>31,511,241,030</b>	<b>114,766,587,264</b>	<b>98,853,474,000</b>	<b>176,942,099,882</b>
<b>Jumlah Kewajiban</b>	<b>144,211,201,036</b>	<b>201,933,973,559</b>	<b>444,700,771,028</b>	<b>670,149,495,580</b>	<b>775,930,985,779</b>
<b>Hak Minoritas</b>	-	<b>199,998,100</b>	-	-	-
<b>Ekuitas</b>					
Modal saham	131,000,000,000	131,000,000,000	131,000,000,000	131,000,000,000	131,000,000,000
Tambahan modal disetor	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
Saldo laba	273,209,244,789	315,840,003,889	358,516,439,284	433,159,333,740	547,621,477,732
Kepentingan nonpengendali	-	-	248,717,552	15,232,006,570	15,206,931,381
<b>Jumlah Ekuitas</b>	<b>404,509,244,789</b>	<b>447,140,003,889</b>	<b>490,065,156,836</b>	<b>579,691,340,310</b>	<b>694,128,409,113</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>548,720,445,825</b>	<b>649,273,975,548</b>	<b>934,765,927,864</b>	<b>1,249,840,835,890</b>	<b>1,470,059,394,892</b>

Sumber: Laporan Keuangan PT Siantar Top Tbk, 2009-2013

**PT. Siantar Top Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	627,114,839,010	762,612,830,093	1,027,683,999,319	1,283,736,251,902	1,694,935,468,814
Beban pokok penjualan	-525,050,333,121	-629,682,082,530	-849,396,693,019	-1,036,609,081,010	-1,384,916,764,438
<b>Laba Kotor</b>	<b>102,064,505,889</b>	<b>132,930,747,563</b>	<b>178,287,306,300</b>	<b>247,127,170,892</b>	<b>310,018,704,376</b>
Beban Usaha	-62,358,838,567	-81,104,272,846	-107,840,458,534	-121,685,812,408	-126,463,478,467
<b>Laba Usaha</b>	<b>39,705,667,322</b>	<b>51,826,474,717</b>	<b>70,446,847,766</b>	<b>125,441,358,484</b>	<b>183,555,225,909</b>
Beban bunga	-8,316,867,713	-6,406,327,999	-9,864,831,055	-26,866,970,612	-38,432,553,147
Penghasilan/Beban lain	8,447,282,589	752,733,965	-199,605,142	-5,457,587,866	-2,323,597,242
<b>Laba Sebelum Pajak</b>	<b>39,836,082,198</b>	<b>46,172,880,683</b>	<b>60,382,411,569</b>	<b>93,116,800,006</b>	<b>142,799,075,520</b>
Beban pajak	1,236,285,155	-3,542,123,483	-17,707,256,722	-18,490,616,532	-28,362,006,717
<b>Laba Setelah Pajak</b>	<b>41,072,367,353</b>	<b>42,630,757,200</b>	<b>42,675,154,847</b>	<b>74,626,183,474</b>	<b>114,437,068,803</b>
<b>Pendapatan Bersih</b>	<b>41,072,367,353</b>	<b>42,630,757,200</b>	<b>42,675,154,847</b>	<b>74,626,183,474</b>	<b>114,437,068,803</b>

Sumber : Laporan Keuangan PT. Siantar Top Tbk, 2009-2013

Lampiran 12

**PT. Akasha Wira International Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	38,471,000,000	15,670,000,000	14,787,000,000	39,350,000,000	23,068,000,000
Investasi jangka pendek	-	10,557,000,000	-	-	-
Piutang usaha	20,093,000,000	95,084,000,000	67,700,000,000	71,475,000,000	78,952,000,000
Piutang lain-lain	274,000,000	845,000,000	4,097,000,000	312,000,000	227,000,000
Persediaan	7,088,000,000	8,488,000,000	38,965,000,000	74,592,000,000	84,788,000,000
Pajak dibayar dimuka	-	-	1,242,000,000	1,512,000,000	967,000,000
Uang muka dan biaya dibayar dimuka	934,000,000	1,237,000,000	2,044,000,000	4,248,000,000	8,753,000,000
<b>Jumlah Aset Lancar</b>	<b>66,860,000,000</b>	<b>131,881,000,000</b>	<b>128,835,000,000</b>	<b>191,489,000,000</b>	<b>196,755,000,000</b>
<b>Aset Tidak Lancar</b>					
Uang muka dan biaya dibayar dimuka	44,000,000	110,000,000	475,000,000	268,000,000	-
Pajak dibayar dimuka	1,373,000,000	115,000,000	793,000,000	593,000,000	554,000,000
Aset tetap	104,023,000,000	100,904,000,000	100,991,000,000	109,553,000,000	141,558,000,000
Aset tidak lancar untuk dijual	5,318,000,000	8,001,000,000	-	-	-
Poperti investasi	-	-	1,583,000,000	1,533,000,000	-
Uang jaminan	669,000,000	79,343,000,000	78,744,000,000	81,467,000,000	98,706,000,000
Aset tidak lancar lainnya	-	4,139,000,000	4,627,000,000	4,191,000,000	3,491,000,000
<b>Jumlah Aset Tidak Lancar</b>	<b>111,427,000,000</b>	<b>192,612,000,000</b>	<b>187,213,000,000</b>	<b>197,605,000,000</b>	<b>244,309,000,000</b>
<b>Jumlah Aset</b>	<b>178,287,000,000</b>	<b>324,493,000,000</b>	<b>316,048,000,000</b>	<b>389,094,000,000</b>	<b>441,064,000,000</b>

<b>Kewajiban jangka pendek</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Pinjaman bank jangka pendek	-	37,500,000,000	1,265,000,000	-	12,100,000,000
Hutang usaha	13,728,000,000	15,087,000,000	25,400,000,000	52,144,000,000	36,859,000,000
Hutang pajak	624,000,000	2,604,000,000	582,000,000	1,463,000,000	1,863,000,000
Hutang bukan usaha	-	-	14,814,000,000	11,591,000,000	22,900,000,000
Hutang lain-lain	15,261,000,000	12,632,000,000	-	-	-
Pinjaman jangka pjg yg jatuh tempo	-	19,432,000,000	33,333,000,000	33,333,000,000	34,875,000,000
Hutang sewa yang sudah jatuh tempo	-	-	-	93,000,000	133,000,000
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>29,613,000,000</b>	<b>87,255,000,000</b>	<b>75,394,000,000</b>	<b>98,624,000,000</b>	<b>108,730,000,000</b>
<b>Kewajiban jangka panjang</b>					
Pinjaman jangka panjang	67,625,000,000	122,196,000,000	88,912,000,000	57,960,000,000	40,292,000,000
Uang jaminan pelanggan	2,007,000,000	2,294,000,000	2,924,000,000	3,302,000,000	3,336,000,000
Kewajiban pajak tangguhan	7,651,000,000	9,452,000,000	13,040,000,000	6,248,000,000	4,844,000,000
Kewajiban imbalan kerja	3,172,000,000	3,418,000,000	10,032,000,000	13,787,000,000	18,710,000,000
Hutang sewa pembiayaan	-	-	-	51,000,000	374,000,000
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>80,455,000,000</b>	<b>137,360,000,000</b>	<b>114,908,000,000</b>	<b>81,348,000,000</b>	<b>67,556,000,000</b>
<b>Jumlah Kewajiban</b>	<b>110,068,000,000</b>	<b>224,615,000,000</b>	<b>190,302,000,000</b>	<b>179,972,000,000</b>	<b>176,286,000,000</b>
<b>Ekuitas</b>					
Modal saham	589,897,000,000	589,897,000,000	589,897,000,000	589,897,000,000	589,897,000,000
Tambahan modal disetor	5,068,000,000	5,068,000,000	5,068,000,000	5,068,000,000	5,068,000,000
Saldo laba dicadangkan	1,072,000,000	17,393,000,000	49,052,000,000	74,920,000,000	158,296,000,000
Saldo laba belum dicadangkan	-527,818,000,000	-512,480,000,000	-518,271,000,000	-460,763,000,000	-488,483,000,000
<b>Jumlah Ekuitas</b>	<b>68,219,000,000</b>	<b>99,878,000,000</b>	<b>125,746,000,000</b>	<b>209,122,000,000</b>	<b>264,778,000,000</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>178,287,000,000</b>	<b>324,493,000,000</b>	<b>316,048,000,000</b>	<b>389,094,000,000</b>	<b>441,064,000,000</b>

Sumber: Laporan Keuangan PT Akasha Wira International Tbk, 2009-2013

**PT. Akasha Wira International Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	134,438,000,000	218,748,000,000	299,409,000,000	476,638,000,000	502,524,000,000
Beban pokok penjualan	-86,062,000,000	-138,249,000,000	-184,925,000,000	-204,736,000,000	-220,966,000,000
<b>Laba Kotor</b>	<b>48,376,000,000</b>	<b>80,499,000,000</b>	<b>114,484,000,000</b>	<b>271,902,000,000</b>	<b>281,558,000,000</b>
Beban Usaha	-43,744,000,000	-52,178,000,000	-88,165,000,000	-185,494,000,000	-227,081,000,000
<b>Laba Usaha</b>	<b>4,632,000,000</b>	<b>28,321,000,000</b>	<b>26,319,000,000</b>	<b>86,408,000,000</b>	<b>54,477,000,000</b>
Beban bunga	-1,525,000,000	-5,962,000,000	-21,994,000,000	-15,117,000,000	-10,905,000,000
Penghasilan/Beban lain	14,288,000,000	11,184,000,000	25,302,000,000	10,340,000,000	16,622,000,000
<b>Laba Sebelum Pajak</b>	<b>17,395,000,000</b>	<b>33,543,000,000</b>	<b>29,627,000,000</b>	<b>81,631,000,000</b>	<b>60,194,000,000</b>
Beban pajak	-1,074,000,000	-1,884,000,000	-3,759,000,000	6,745,000,000	-3,538,000,000
<b>Laba Setelah Pajak</b>	<b>16,321,000,000</b>	<b>31,659,000,000</b>	<b>25,868,000,000</b>	<b>88,376,000,000</b>	<b>56,656,000,000</b>
<b>Pendapatan Bersih</b>	<b>16,321,000,000</b>	<b>31,659,000,000</b>	<b>25,868,000,000</b>	<b>88,376,000,000</b>	<b>56,656,000,000</b>

Sumber : Laporan Keuangan PT. Akasha Wira International Tbk, 2009-2013

## Lampiran 13

**PT. Delta Jakarta Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	386,104,973,000	248,781,847,000	246,669,486,000	290,769,171,000	433,776,477,000
Rekening bank yang dibatasi penggunaannya	-	-	-	1,317,000,000	1,579,534,000
Piutang usaha	110,807,178,000	181,929,173,000	175,236,816,000	149,495,617,000	117,544,602,000
Piutang lain-lain	23,621,621,000	24,050,344,000	35,125,392,000	48,073,970,000	3,347,018,000
Persediaan	66,544,644,000	83,359,766,000	84,457,599,000	106,065,078,000	171,744,931,000
Uang muka pembelian	3,757,605,000	1,954,931,000	2,374,648,000	1,440,948,000	-
Kelebihan pembayaran pajak	16,483,903,000	14,074,611,000	14,074,611,000	7,041,354,000	4,216,772,000
Biaya dibayar dimuka jangka pendek	5,666,659,000	11,803,033,000	19,705,984,000	27,130,083,000	15,901,669,000
<b>Jumlah Aset Lancar</b>	<b>612,986,583,000</b>	<b>565,953,705,000</b>	<b>577,644,536,000</b>	<b>631,333,221,000</b>	<b>748,111,003,000</b>
<b>Aset Tidak Lancar</b>					
Investasi saham	19,296,000,000	19,296,000,000	10,093,492,000	6,074,818,000	6,074,818,000
Aset tetap	119,290,731,000	113,940,099,000	98,160,265,000	95,121,198,000	93,078,878,000
Piutang lain-lain jangka panjang	2,461,866,000	2,350,975,000	2,138,414,000	2,540,438,000	2,685,112,000
Kelebihan pembayaran pajak jgk panjang	-	-	-	-	2,824,582,000
Aset pajak tangguhan	6,199,921,000	6,818,255,000	6,810,079,000	8,951,503,000	13,282,748,000
Aset lain-lain	190,529,000	224,699,000	1,319,890,000	1,285,657,000	983,661,000
<b>Jumlah Aset Tidak Lancar</b>	<b>147,439,047,000</b>	<b>142,630,028,000</b>	<b>118,522,140,000</b>	<b>113,973,614,000</b>	<b>118,929,799,000</b>
<b>Jumlah Aset</b>	<b>760,425,630,000</b>	<b>708,583,733,000</b>	<b>696,166,676,000</b>	<b>745,306,835,000</b>	<b>867,040,802,000</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Hutang usaha	21,954,224,000	28,692,241,000	30,093,404,000	26,760,090,000	44,666,958,000
Hutang pajak	75,616,691,000	17,601,276,000	22,827,893,000	33,352,464,000	26,255,016,000

Hutang deviden	487,778,000	917,436,000	1,160,832,000	1,474,917,000	1,757,462,000
Biaya yang masih harus dibayar	17,776,038,000	17,550,899,000	15,066,670,000	28,427,030,000	43,142,978,000
Hutang lain-lain	14,487,522,000	16,654,879,000	24,349,209,000	29,239,155,000	42,227,290,000
Hutang pihak istimewa	4,959,318,000	7,980,028,000	2,631,295,000	665,896,000	941,037,000
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>135,281,571,000</b>	<b>89,396,759,000</b>	<b>96,129,303,000</b>	<b>119,919,552,000</b>	<b>158,990,741,000</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak tangguhan	7,384,420,000	5,219,231,000	3,220,716,000	-	-
Kewajiban imbalan kerja	18,141,939,000	20,608,957,000	23,881,230,000	27,175,770,000	31,492,068,000
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>25,526,359,000</b>	<b>25,828,188,000</b>	<b>27,101,946,000</b>	<b>27,175,770,000</b>	<b>31,492,068,000</b>
<b>Jumlah Kewajiban</b>	<b>160,807,930,000</b>	<b>115,224,947,000</b>	<b>123,231,249,000</b>	<b>147,095,322,000</b>	<b>190,482,809,000</b>
<b>Hak Minoritas</b>	<b>9,391,467,000</b>	<b>15,690,872,000</b>	-	-	-
<b>Ekuitas</b>					
Modal saham	16,013,181,000	16,013,181,000	16,013,181,000	16,013,181,000	16,013,181,000
Tambah modal	19,015,656,000	19,015,656,000	19,015,656,000	19,015,656,000	19,015,656,000
Saldo laba	555,197,396,000	542,639,077,000	519,585,588,000	551,561,468,000	631,860,548,000
Kepentingan nonpengendali	-	-	18,321,002,000	11,621,208,000	9,668,608,000
<b>Jumlah Ekuitas</b>	<b>590,226,233,000</b>	<b>577,667,914,000</b>	<b>572,935,427,000</b>	<b>598,211,513,000</b>	<b>676,557,993,000</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>760,425,630,000</b>	<b>708,583,733,000</b>	<b>696,166,676,000</b>	<b>745,306,835,000</b>	<b>867,040,802,000</b>

Sumber: Laporan Keuangan PT Delta Djakarta Tbk, 2009-2013

**PT. Delta Djakarta Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	740,680,667,000	547,816,338,000	564,051,178,000	719,951,793,000	867,066,542,000
Beban pokok penjualan	-401,524,361,000	-188,174,567,000	-171,149,868,000	-202,564,206,000	-261,802,094,000
<b>Laba Kotor</b>	<b>339,156,306,000</b>	<b>359,641,771,000</b>	<b>392,901,310,000</b>	<b>517,387,587,000</b>	<b>605,264,448,000</b>
Beban Usaha	-178,527,572,000	-180,587,350,000	-191,493,872,000	-235,300,579,000	-268,859,569,000
<b>Laba Usaha</b>	<b>160,628,734,000</b>	<b>179,054,421,000</b>	<b>201,407,438,000</b>	<b>282,087,008,000</b>	<b>336,404,879,000</b>
Beban bunga	-2,327,650,000	-833,434,000	-2,553,811,000	-451,782,000	-6,250,813,000
Penghasilan/Beban lain	19,703,556,000	14,751,452,000	6,017,543,000	5,869,844,000	28,241,922,000
<b>Laba Sebelum Pajak</b>	<b>178,004,640,000</b>	<b>192,972,439,000</b>	<b>204,871,170,000</b>	<b>287,505,070,000</b>	<b>358,395,988,000</b>
Beban pajak	-46,246,940,000	-46,906,134,000	-53,156,128,000	-74,083,993,000	-87,897,926,000
<b>Laba Setelah Pajak</b>	<b>131,757,700,000</b>	<b>146,066,305,000</b>	<b>151,715,042,000</b>	<b>213,421,077,000</b>	<b>270,498,062,000</b>
Hak minoritas	-5,253,638,000	-6,499,405,000			
<b>Pendapatan Bersih</b>	<b>126,504,062,000</b>	<b>139,566,900,000</b>	<b>151,715,042,000</b>	<b>213,421,077,000</b>	<b>270,498,062,000</b>

Sumber : Laporan Keuangan PT. Delta Djakarta Tbk, 2009-2013



Lampiran 14

**PT. Multi Bintang Indonesia Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	337,162,000,000	206,585,000,000	248,409,000,000	99,129,000,000	145,511,000,000
Piutang usaha	91,685,000,000	216,394,000,000	261,690,000,000	166,805,000,000	325,807,000,000
Piutang lain-lain	2,663,000,000	4,842,000,000	2,775,000,000	1,734,000,000	-
Persediaan	110,497,000,000	101,153,000,000	106,732,000,000	123,434,000,000	161,867,000,000
Biaya dibayar dimuka	14,200,000,000	47,110,000,000	21,639,000,000	57,671,000,000	29,924,000,000
Aset keuangan derivatif	-	-	-	-	28,363,000,000
Aset lancar lain-lain	5,275,000,000	21,157,000,000	14,794,000,000	13,698,000,000	14,780,000,000
<b>Jumlah Aset Lancar</b>	<b>561,482,000,000</b>	<b>597,241,000,000</b>	<b>656,039,000,000</b>	<b>462,471,000,000</b>	<b>706,252,000,000</b>
<b>Aset Tidak Lancar</b>					
Aset pajak tangguhan	5,661,000,000	6,069,000,000	13,390,000,000	22,609,000,000	27,316,000,000
Aset tetap	420,864,000,000	528,879,000,000	547,202,000,000	652,832,000,000	1,009,836,000,000
Klaim pengembalian pajak	-	-	-	8,054,000,000	26,571,000,000
Aset tidak berwujud	843,000,000	30,000,000	-	-	-
Aset lain-lain	4,615,000,000	4,863,000,000	4,182,000,000	6,082,000,000	12,173,000,000
<b>Jumlah Aset Tidak Lancar</b>	<b>431,983,000,000</b>	<b>539,841,000,000</b>	<b>564,774,000,000</b>	<b>689,577,000,000</b>	<b>1,075,896,000,000</b>
<b>Jumlah Aset</b>	<b>993,465,000,000</b>	<b>1,137,082,000,000</b>	<b>1,220,813,000,000</b>	<b>1,152,048,000,000</b>	<b>1,782,148,000,000</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Hutang usaha	49,884,000,000	45,954,000,000	79,489,000,000	46,119,000,000	101,655,000,000
Hutang bank	-	-	-	150,000,000,000	-
Hutang pajak	191,544,000,000	56,082,000,000	41,567,000,000	29,199,000,000	73,409,000,000
Hutang lain-lain	106,124,000,000	216,872,000,000	33,311,000,000	20,450,000,000	29,645,000,000

Hutang deviden	238,720,000,000	4,195,000,000	-	-	-
Biaya yang masih harus dibayar	94,386,000,000	141,201,000,000	-	-	-
Kewajiban jangka pendek lainnya	-	-	335,597,000,000	386,246,000,000	336,502,000,000
Jaminan Embalasi	146,593,000,000	162,374,000,000	169,909,000,000	164,331,000,000	181,331,000,000
Instrumen keuangan derivatif	24,943,000,000	5,348,000,000	-	334,000,000	-
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>852,194,000,000</b>	<b>632,026,000,000</b>	<b>659,873,000,000</b>	<b>796,679,000,000</b>	<b>722,542,000,000</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak tangguhan	29,533,000,000	26,679,000,000	29,255,000,000	22,315,000,000	59,345,000,000
Penyisihan untuk imbalan kerja	6,395,000,000	7,009,000,000	1,417,000,000	3,201,000,000	11,907,000,000
Kewajiban jangka panjang lainnya	-	-	-	-	821,000,000
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>35,928,000,000</b>	<b>33,688,000,000</b>	<b>30,672,000,000</b>	<b>25,516,000,000</b>	<b>72,073,000,000</b>
<b>Jumlah Kewajiban</b>	<b>888,122,000,000</b>	<b>665,714,000,000</b>	<b>690,545,000,000</b>	<b>822,195,000,000</b>	<b>794,615,000,000</b>
<b>Hak Minoritas</b>	<b>132,000,000</b>	<b>147,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ekuitas</b>					
Modal saham	21,070,000,000	21,070,000,000	21,070,000,000	21,070,000,000	21,070,000,000
Tambaha modal	1,802,000,000	1,802,000,000	1,802,000,000	1,802,000,000	1,802,000,000
Saldo laba	82,339,000,000	448,349,000,000	507,238,000,000	306,905,000,000	964,407,000,000
Kepentingan nonpengendali	-	-	158,000,000	76,000,000	254,000,000
<b>Jumlah Ekuitas</b>	<b>105,211,000,000</b>	<b>471,221,000,000</b>	<b>530,268,000,000</b>	<b>329,853,000,000</b>	<b>987,533,000,000</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>993,465,000,000</b>	<b>1,137,082,000,000</b>	<b>1,220,813,000,000</b>	<b>1,152,048,000,000</b>	<b>1,782,148,000,000</b>

Sumber: Laporan Keuangan PT Multi Bintang Indonesia Tbk, 2009-2013

**PT. Multi Bintang Indonesia Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	1,616,264,000,000	1,790,164,000,000	1,858,750,000,000	1,566,984,000,000	3,561,989,000,000
Beban pokok penjualan	-766,918,000,000	-761,988,000,000	-778,417,000,000	-607,366,000,000	-1,278,385,000,000
<b>Laba Kotor</b>	<b>849,346,000,000</b>	<b>1,028,176,000,000</b>	<b>1,080,333,000,000</b>	<b>959,618,000,000</b>	<b>2,283,604,000,000</b>
Beban Usaha	-335,962,000,000	-411,888,000,000	-399,482,000,000	-360,035,000,000	-758,680,000,000
<b>Laba Usaha</b>	<b>513,384,000,000</b>	<b>616,288,000,000</b>	<b>680,851,000,000</b>	<b>599,583,000,000</b>	<b>1,524,924,000,000</b>
Beban bunga	-9,071,000,000	-7,421,000,000	-5,742,000,000	-6,362,000,000	-6,646,000,000
Penghasilan/Beban lain	-31,822,000,000	-14,705,000,000	5,378,000,000	14,040,000,000	58,667,000,000
<b>Laba Sebelum Pajak</b>	<b>472,491,000,000</b>	<b>594,162,000,000</b>	<b>680,487,000,000</b>	<b>607,261,000,000</b>	<b>1,576,945,000,000</b>
Beban pajak	-131,914,000,000	-151,112,000,000	-173,105,000,000	-153,856,000,000	-405,716,000,000
<b>Laba Setelah Pajak</b>	<b>340,577,000,000</b>	<b>443,050,000,000</b>	<b>507,382,000,000</b>	<b>453,405,000,000</b>	<b>1,171,229,000,000</b>
Hak minoritas	-119,000,000	-134,000,000			
<b>Pendapatan Bersih</b>	<b>340,458,000,000</b>	<b>442,916,000,000</b>	<b>507,382,000,000</b>	<b>453,405,000,000</b>	<b>1,171,229,000,000</b>

Sumber : Laporan Keuangan PT. Multi Bintang Indonesia Tbk, 2009-2013

## Lampiran 15

**PT. Ultrajaya Milk Industry & Trading Company Tbk**  
**Neraca**  
**Tahun 2009-2013**

Aset	2009	2010	2011	2012	2013
<b>Aset Lancar</b>					
Kas dan Setara Kas	214,879,968,612	383,120,307,358	242,776,108,938	535,889,526,748	611,624,871,676
Piutang usaha	175,593,832,074	190,914,744,160	255,494,585,569	297,400,522,080	368,549,136,075
Piutang deviden	-	-	15,000,000,000	-	-
Piutang lain-lain	2,495,229,630	2,595,983,509	4,994,161,328	11,398,411,193	13,403,674,726
Persediaan	383,588,600,255	357,743,682,574	368,496,687,848	334,169,035,934	534,977,217,239
Pajak dibayar dimuka	-	2,543,085,042	-	-	-
Uang muka	31,163,939,105	15,521,187,936	13,432,806,003	15,213,609,789	32,446,909,931
Biaya dibayar dimuka	5,668,348,085	3,002,899,999	3,172,576,015	2,355,498,099	4,508,845,491
<b>Jumlah Aset Lancar</b>	<b>813,389,917,761</b>	<b>955,441,890,578</b>	<b>903,366,925,701</b>	<b>1,196,426,603,843</b>	<b>1,565,510,655,138</b>
<b>Aset Tidak Lancar</b>					
Aset keuangan tidak lancar	-	-	181,132,177	35,204,659,333	43,521,681,858
Penyertaan saham	40,912,725,779	60,952,199,766	77,352,544,712	105,844,919,475	119,735,695,043
Aset pajak tangguhan	24,196,176,987	-	341,096,413	32,796,696	1,599,130,743
Hewan ternak produksi	9,889,415,002	17,680,303,952	55,788,603,908	26,062,111,777	30,102,682,590
Aset tetap	808,903,387,439	941,931,552,988	1,069,735,963,102	979,511,601,619	965,974,994,305
Aset tidak berwujud	-	-	-	17,933,194,395	18,694,072,362
Aset lain-lain	35,410,371,666	30,589,814,976	73,750,253,044	59,777,494,891	66,482,070,103
<b>Jumlah Aset Tidak Lancar</b>	<b>919,312,076,873</b>	<b>1,051,153,871,682</b>	<b>1,277,149,593,356</b>	<b>1,224,366,778,186</b>	<b>1,246,110,327,004</b>
<b>Jumlah Aset</b>	<b>1,732,701,994,634</b>	<b>2,006,595,762,260</b>	<b>2,180,516,519,057</b>	<b>2,420,793,382,029</b>	<b>2,811,620,982,142</b>

Kewajiban jangka pendek	2009	2010	2011	2012	2013
Pinjaman jangka pendek	41,731,995,070	38,643,721,680	52,025,954,226	5,268,078,050	21,412,410,529

Hutang usaha	219,906,161,054	238,492,625,087	409,839,689,103	394,466,233,719	463,538,990,751
Hutang lain-lain	-	-	-	-	102,562,222
Hutang derivatif	-	-	-	-	357,190,478
Hutang deviden	6,989,960,979	3,305,915,953	1,818,867,953	15,816,567,871	14,826,576,643
Hutang pajak	5,498,459,706	22,821,438,399	11,440,362,917	57,854,467,257	22,410,075,747
Beban masih harus dibayar	19,394,500,100	20,508,110,159	23,438,969,844	51,171,595,269	73,915,874,428
Kewajiban imbalan kerja	-	-	5,646,049,107	1,601,977,123	-
Kewajiban yang sudah jatuh tempo	90,820,921,057	153,785,943,446	107,575,250,001	66,643,609,854	37,230,372,210
<b>Jumlah Kewajiban Jangka Pendek</b>	<b>384,341,997,966</b>	<b>477,557,754,724</b>	<b>611,785,143,151</b>	<b>592,822,529,143</b>	<b>633,794,053,008</b>
<b>Kewajiban jangka panjang</b>					
Kewajiban pajak tangguhan	-	19,979,916,930	92,981,738,094	85,608,703,824	76,102,720,581
Keuntungan ditangguhkan	3,126,426,659	1,059,767,108	-	-	-
Kewajiban manfaat karyawan	12,857,611,215	19,965,509,126	27,420,225,662	34,404,885,086	34,995,857,303
Kewajiban jangka panjang	137,838,188,702	186,909,388,113	96,358,098,213	31,438,150,554	51,581,817,164
<b>Jumlah Kewajiban Jangka Panjang</b>	<b>153,822,226,576</b>	<b>227,914,581,277</b>	<b>216,760,061,969</b>	<b>151,451,739,464</b>	<b>162,680,395,048</b>
<b>Jumlah Kewajiban</b>	<b>538,164,224,542</b>	<b>705,472,336,001</b>	<b>828,545,205,120</b>	<b>744,274,268,607</b>	<b>796,474,448,056</b>
<b>Hak Minoritas</b>	<b>2,954,591,816</b>	<b>3,170,706,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ekuitas</b>					
Modal saham	577,676,400,000	577,676,400,000	577,676,400,000	577,676,400,000	577,676,400,000
Tambah modal	51,130,441,727	51,130,441,727	51,130,441,727	51,130,441,727	51,130,441,727
Saldo laba	562,776,336,549	669,145,878,032	719,902,948,165	1,043,984,228,158	1,369,230,340,599
Kepentingan nonpengendali	-	-	3,261,524,045	3,728,043,537	17,109,351,760
<b>Jumlah Ekuitas</b>	<b>1,191,583,178,276</b>	<b>1,297,952,719,759</b>	<b>1,351,971,313,937</b>	<b>1,676,519,113,422</b>	<b>2,015,146,534,086</b>
<b>Jumlah Kewajiban+Ekuitas</b>	<b>1,732,701,994,634</b>	<b>2,006,595,762,260</b>	<b>2,180,516,519,057</b>	<b>2,420,793,382,029</b>	<b>2,811,620,982,142</b>

Sumber: Laporan Keuangan PT Ultrajaya milk Industry & Trading Compay Tbk, 2009-2013

**PT. Ultrajaya Milk Industry & Trading Company Tbk**  
**Laporan Laba Rugi**  
**Tahun 2009-2013**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
Penjualan Bersih	1,613,927,991,404	1,880,411,473,916	2,102,383,741,532	2,809,851,307,439	3,460,231,249,075
Beban pokok penjualan	-1,192,033,121,119	-1,288,167,519,944	-1,476,677,453,814	-1,908,109,047,237	-2,446,448,128,599
<b>Laba Kotor</b>	<b>421,894,870,285</b>	<b>592,243,953,972</b>	<b>625,706,287,718</b>	<b>901,742,260,202</b>	<b>1,013,783,120,476</b>
Beban Usaha	-294,945,427,617	-406,826,867,113	-489,061,834,376	-472,400,760,324	-590,588,097,351
<b>Laba Usaha</b>	<b>126,949,442,668</b>	<b>185,417,086,859</b>	<b>136,644,453,342</b>	<b>429,341,499,878</b>	<b>423,195,023,125</b>
Beban bunga	-33,347,589,747	-32,093,468,012	-27,643,885,877	-11,948,954,781	-7,955,069,915
Penghasilan/Beban lain	4,676,947,640	49,599,922,850	47,817,338,963	40,577,570,087	21,480,234,663
<b>Laba Sebelum Pajak</b>	<b>98,278,800,561</b>	<b>202,923,541,697</b>	<b>156,817,906,428</b>	<b>457,970,115,184</b>	<b>436,720,187,873</b>
Beban pajak	-37,998,257,540	-95,584,183,178	-28,368,562,376	-104,538,495,699	-111,592,767,209
<b>Laba Setelah Pajak</b>	<b>60,280,543,021</b>	<b>107,339,358,519</b>	<b>128,449,344,052</b>	<b>353,431,619,485</b>	<b>325,127,420,664</b>
Hak minoritas	872,309,169	-216,114,684			
<b>Pendapatan Bersih</b>	<b>61,152,852,190</b>	<b>107,123,243,835</b>	<b>128,449,344,052</b>	<b>353,431,619,485</b>	<b>325,127,420,664</b>

Sumber : Laporan Keuangan PT. Ultrajaya Milk Industry & Trading Company Tbk, 2009-2013

### PERNYATAAN TIDAK MELAKUKAN PLAGIAT

Saya yang bertanda tangan dibawah ini:

Nama : Arifin  
NIM : 2010120026  
Program studi : Akuntansi  
Fakultas : Ekonomi

Menyatakan dengan sesungguhnya bahwa skripsi yang saya tulis ini benar-benar tulisan saya dan bukan merupakan plagiasi baik sebagian atau seluruhnya.

Apabila dikemudian hari terbukti atau dapat dibuktikan skripsi ini hasil plagiasi, baik sebagian atau seluruhnya, maka saya bersedia menerima sanksi atas perbuatan tersebut sesuai dengan ketentuan yang berlaku di Universitas Muhammadiyah Surabaya.

Surabaya, 11 Juli 2014

Yang membuat pernyataan,



Arifin



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**FAKULTAS EKONOMI**  
Program Studi : Manajemen - Akuntansi  
TERAKREDITASIBAN - PT

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Nomor : 290 /IL.3.AU/A/FE/VI/2014

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Hal

: SURAT PERMOHONAN IJIN SURVEY

Kepada :

Yth. Pimpinan Bursa Efek Indonesia (IDX)  
Jl. Basuki Rahmat No. 46 Surabaya

*Assalamu 'alaikum Wr. Wb.*

Sesuai kalender akademik Fakultas Ekonomi Universitas Muhammadiyah Surabaya tahun Akademik 2013/2014 penelitian untuk skripsi wajib dilaksanakan oleh mahasiswa FE program S-1 semester VII-VIII pada perusahaan/ lembaga/ Institusi yang berbadan hukum.

Sehubungan dengan itu kami mohon ijin Survey/Penelitian untuk memperoleh fasilitas, arahan/layanan,serta data-data yang diperlukan mahasiswa kami dari perusahaan/lembaga/institusi yang Bapak pimpin.

Adapun mahasiswa tersebut :

Nama : Arifin  
NIM/Jurusan : 20101220026/Akuntansi  
Judul Skripsi : Analisis *Economic Value Added* sebagai Alternatif untuk menilai kinerja perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (IDX).

Demikian surat permohonan kami, atas perhatian dan kerjasamanya yang baik kami haturkan banyak terima kasih.

*Wassalamu 'alaikum Wr. Wb.*



Lembusan

1. Kaprodi Akuntansi
2. Arstip

Anna Marina, Ak, M.Si





**IDX**

Indonesia Stock Exchange  
Bursa Efek Indonesia

## FORMULIR KETERANGAN

Nomor : Form Riset - 0346/BEI.EDU/08-2014  
Tanggal : 11 Agustus 2014  
Kepada Yth. : Dr. Anna Marina, Ak, M.Si  
Dekan Universitas Muhammadiyah Surabaya  
Alamat : Jl. Sutorejo No. 59 Surabaya

Dengan ini kami menerangkan bahwa mahasiswa di bawah ini:

Nama : Arifin  
NIM : 20101220026  
Jurusan : S1 Akuntansi

Telah menggunakan data data yang tersedia di Bursa Efek Indonesia (BEI) untuk penyusunan Skripsi dengan judul "**Analisis Economic Value Added Sebagai Alternatif Untuk Menilai Kinerja Perusahaan Food and Beverage yang Terdaftar di Bursa Efek Indonesia (IDX)**".

Selanjutnya mohon untuk mengirimkan 1 (satu) *copy* skripsi tersebut sebagai bukti bagi kami dan untuk melengkapi Referensi Penelitian di Pasar Modal Indonesia.

Hormat kami,

  
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Indonesia Stock Exchange Building, Tower 16<sup>th</sup> Floor, Jl. Jend. Sudirman Kav.52-53, Jakarta 12190 - Indonesia  
Phone : +62 21 515 0515, Fax : +62 21 515 0330, Toll Free : 0800 100 9000, Email : [callcenter@idx.co.id](mailto:callcenter@idx.co.id)



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NIRM / No.Reg	: 2010/220026	Peranan Economic Value Added (EVA) sebagai
Program Studi	: Akuntansi	Alternatif untuk menilai kinerja keuangan perusahaan
Tanggal Ujian /Seminar Proposal	:	Food and Beverage yang terdaftar di BEI
Tanggal Disetujui Skripsi sudah layak Uji	:	

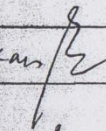

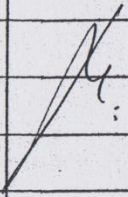

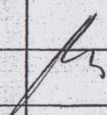
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DOSEN PEMBIMBING II

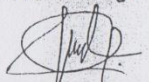
TANGGAL	MATERI PERKEMBANGAN BIMBINGAN	PARAF	TANGGAL	MATERI PERKEMBANGAN BIMBINGAN	PARAF
2/3-14	Perbaiki Bab I, LBM dipertajam, manfaat disesuaikan. Bab II teknis penulisan. Bab III sesuaikan angka kuantitatif deskriptif		7/3 14	Perbaiki Bab I agar lebih tajam menjelaskan Perhyang EVA yang diteliti, tambahkan BAB I, II, III	
10/3-14	Bab I, penulisan LBM, tujuan penelitian Bab II, cari referensi terbaru Bab III, pendekatan penelitian		12/3 14	Bab II penulisan Bab II Bab III tambah referensi serta revisi penulisan rumus	
17/3-14	Perbaiki kembali teknis penulisan & referensi terbaru. Siap. & diseminarkan		25/3 2014	Siap & seminar Karyanya Pemasaran dan...	

## DOSEN PEMBIMBING I

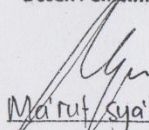
## DOSEN PEMBIMBING II

7/7-14	Tambahkan pembahasan analisis		10-7-14	betulkan penulisan tabel	
7	tentang ROI & Cost of Capital			dan sumber	
	perbaiki simpulan & saran, lanjutkan			keimpulan. Revisi Abstrak	
	abstrak, daftar isi dll			Layern keuzen dimana komposisi	
10/7-14	Perbaiki abstrak, simpulan & saran			Part II kesimpulan dalam bentuk	
11/7-14	Acc siap & diujikan!			penyusunan usaha & yg dibelikan	
				oleh prospek yg form beauf	
				diturakan oleh tran eva	
			11-7-14	perbaiki Galeri & buku	
				Acc siap & diuji	

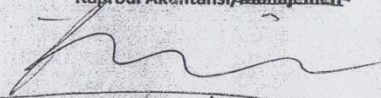
Dosen Pembimbing I

  
 Dr. Anna Marina Ak. M.Si

Dosen Pembimbing II

  
 Ma'ruf Sya'ban SE.M.AK

Kaprodik Akuntansi/Manajemen

  
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Mengetahui,  
Dekan

Dr. Anna Marina Ak. M.Si



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PANITIA UJIAN SKRIPSI STRATA - 1 (S-1)  
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Noreg Mahasiswa : 20101220026  
Jurusan : Akuntansi  
Hari/Tanggal : Kamis, 17 Juli 2014

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Nama Penguji	Tanda Tangan	Tanggal
Dr. Hj Anna Marina, Ak. M.Si.		17/07-2014
Ma'ruf Sye'ban, SE, M.Ak		7-8-2014
Drs Ec Sjamsul Hidayat, Ak, M.Si.		13-8-2014

**Catatan**

Setiap Mahasiswa membuat rangkap 3



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**APPROVAL SHEET**  
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This is to certify that the abstract of this thesis

Name : Arifin

NIM : 20101220026

Department : S1 Akuntansi

has been approved by Pusat Bahasa (PB) UMSurabaya for further approval by the examining committee of the faculty.

Surabaya, 20 August 2014

Chair

Sulfon Dedi Wijaya, S.Pd