

Latihan Soal Pertemuan 7

Soal 1

	Catatan/ Notes	31 Desember / December 31		
		2016	2015	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	4,23,24	10.535.932	7.870.164	Cash and banks
Deposito yang dibatasi penggunaannya		439.000	439.000	Restricted deposits
Piutang usaha-pihak ketiga, neto setelah dikurangi cadangan penurunan nilai Rp506.528 tahun 2016, Rp206.528 tahun 2015	5,23,24	15.007.989	27.848.317	Trade receivables-third parties, net of allowance for impairment losses of Rp506,528 in 2016, Rp206,528 in 2015
Piutang lain-lain - pihak ketiga	23,24	4.109.001	5.405.535	Other receivables - third parties
Persediaan	6	21.163.233	22.665.145	Inventories
Pajak dibayar di muka	17c	85.105	469.414	Prepaid taxes
Uang muka		4.917.579	5.248.118	Advance payments
Biaya dibayar di muka		2.066.091	1.837.169	Prepaid expenses
Total Aset Lancar		58.323.930	71.782.862	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset pajak tangguhan, neto	17f	3.591.952	2.972.111	Deferred tax assets, net
Piutang pihak berelasi	20b	49.772.991	51.047.389	Due from related parties
Aset tetap, setelah dikurangi akumulasi penyusutan sebesar Rp11.764.386 tahun 2016, Rp10.342.714 tahun 2015	7	24.056.278	15.757.855	Fixed assets, net of accumulated depreciation of Rp11,764,386 in 2016, Rp10,342,714 in 2015
Estimasi pengembalian pajak	17a	676.873	2.828.725	Estimated claims for tax refund
Biaya tangguhan hak atas tanah		43.641	47.969	Deferred charges of land rights
Aset lain-lain		153.190	191.494	Other assets
Total Aset Tidak Lancar		78.294.925	72.845.543	Total Non-current Assets
TOTAL ASET		136.618.855	144.628.405	TOTAL ASSETS

	Catatan/ Notes	31 Desember / December 31		
		2016	2015	
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha - pihak ketiga	8,23,24	9.089.939	14.576.752	Trade payables - third parties
Utang lain-lain - pihak ketiga	23,24	1.172.490	2.191.245	Other payables - third parties
Beban akrual	9,23,24	14.550.524	15.212.037	Accrued expenses
Utang pajak	17d	61.386	737.434	Taxes payable
Utang pihak berelasi	20c	2.245.585	5.779.585	Due to related parties
Utang deviden		636.285	636.285	Dividend payable
Bagian jangka pendek:				Current maturities of:
Utang bank	10,23,24	32.832.546	31.605.880	Bank loans
Uang jaminan pelanggan		261.447	-	Customers' deposits
Liabilitas imbalan kerja	18	2.621.897	-	Employee benefits liability
Total Liabilitas Jangka Pendek		63.472.099	70.739.218	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Bagian jangka panjang setelah dikurangi bagian jangka pendek:				Net of current maturities:
Utang bank	10,23,24	3.305.941	2.070.038	Bank loans
Uang jaminan pelanggan		1.363.071	969.552	Customers' deposits
Liabilitas imbalan kerja	18	7.373.313	8.817.296	Employee benefits liability
Total Liabilitas Jangka Panjang		12.042.325	11.856.886	Total Non-current Liabilities

Berdasarkan laporan posisi keuangan di atas, hitunglah current rasionya!

Soal 2

		Tahun yang berakhir pada tanggal 31 Desember/ For the year ended December 31,		
	Catatan/ Notes	2016	2015	
PENJUALAN NETO	14	1.151.605.756	749.146.492	NET SALES
BEBAN POKOK PENJUALAN	15	(1.121.597.912)	(730.559.426)	COST OF GOODS SOLD
LABA BRUTO		30.007.844	18.587.066	GROSS PROFIT
Beban operasi	16	(19.972.512)	(17.242.948)	Operating expenses
Pendapatan (beban) operasi lainnya, neto		(5.476.615)	5.084.847	Other operating income (expense), net
LABA USAHA		4.558.717	6.428.965	INCOME FOR OPERATIONS
Beban keuangan		(4.306.218)	(6.041.224)	Finance charges
Pendapatan keuangan		24.149	28.643	Finance income
LABA SEBELUM PAJAK		276.648	416.384	INCOME BEFORE TAX
MANFAAT (BEBAN) PAJAK:				TAX BENEFIT (EXPENSE):
Pajak kini	17e	(174.780)	-	Current tax
Pajak tangguhan	17f	414.299	(1.591.922)	Deferred tax
Manfaat (beban) pajak, neto		239.519	(1.591.922)	Tax benefit (expense), net
LABA (RUGI) TAHUN BERJALAN		516.167	(1.175.538)	PROFIT (LOSS) FOR THE YEAR

Hitunglah profit margin berdasarkan laporan laba rugi di atas!