

Lampiran 1 Kebutuhan Analisis Data

Data Perputaran Modal Kerja PT. Gudang Garam Tbk

Tahun	Penjualan Bersih	Aktiva Lancar	Hutang Lancar
2014	65.185.850	38.532.600	23.783.134
2015	70.365.573	42.568.431	24.045.086
2016	76.274.147	41.933.173	21.638.565
2017	83.305.925	43.764.490	22.611.042

Data Rasio Aktivitas Modal Kerja

Tahun	Penjualan Bersih	Rata-Rata Kas	Rata-Rata Persediaan	Rata-Rata Piutang	HPP
2014	65.185.850	1.207.841	34.739.327	1.532.275	51.806.284
2015	70.365.573	2.725.891	37.255.928	1.568.098	54.829.962
2016	76.274.147	1.595.120	37.545.222	2.089.949	59.657.431
2017	83.305.925	2.329.179	37.920.289	2.229.097	65.084.263

Data Rasio Likuiditas PT. Gudang Garam Tbk

Tahun	Aktiva Lancar	Hutang Lancar	Persediaan	Kas	Surat Beharga
2014	38.532.600	23.783.134	34.739.327	1.588.110	337.894
2015	42.568.431	24.045.086	37.255.928	2.725.891	260.139
2016	41.933.173	21.638.565	37.545.222	1.595.120	182.38
2017	43.764.490	22.611.042	37.920.289	2.329.179	171.352

Data Rasio Profitabilitas PT. Gudang Garam Tbk

Tahun	Laba Bersih Setelah pajak	Penjualan	Total Aktiva	Ekuitas
2014	5.432.667	65.185.850	58.234.278	33.134.403
2015	6.452.834	70.365.573	63.505.413	38.007.909
2016	6.672.682	76.274.147	62.951.634	39.564.228
2017	7.755.347	83.305.925	66.759.930	42.187.664



Lampiran 2 Perhitungan data

1. Perhitungan Perputaran Modal Kerja

a. Perputaran Kas

$$\text{Perputaran Kas} = \frac{\text{Penjualan}}{\text{Rata - Rata Kas}}$$

Perhitungan Perputaran Kas PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Penjualan Bersih	Rata-Rata Kas	Hasil
2014	65.185.850	1.207.841	53,97 kali
2015	70.365.573	2.725.891	25,81 kali
2016	76.274.147	1.595.120	47,82 kali
2017	83.305.925	2.329.179	35,77 kali

b. Perputaran Piutang

$$\text{Perputaran Piutang} = \frac{\text{Penjualan Kredit}}{\text{Piutang Rata - Rata}}$$

Perhitungan Perputaran Piutang PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Penjualan Bersih	Rata-Rata Piutang	Hasil
2014	65.185.850	1.532.275	42,54 klali
2015	70.365.573	1.568.098	44,87 kali
2016	76.274.147	2.089.949	36,49 kali
2017	83.305.925	2.229.097	37,37 kali

c. Perputaran Persediaan

$$\text{Perputaran Persediaan} = \frac{\text{Hpp}}{\text{Rata - Rata Persediaan}}$$

Perhitungan Perputaran Persediaan PT. Gudang Garam Tbk Periode 2014-2017

Tahun	HPP	Rata- Rata Persediaan	Hasil
2014	51.806.284	34.739.327	1,49 kali
2015	54.829.962	37.255.928	1,58 kali
2016	59657.431	37.545.222	1,47 kali
2017	65.084.263	37.920.289	1,72 kali

d. Periode Rata-Rata Persediaan

$$\text{Perputaran Persediaan} = \frac{\text{Rata - Rata Persediaan}}{\text{HPP}} \times 360 \text{ hari}$$

Perhitungan Periode Rata-Rata Persediaan PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Rata- Rata Persediaan	HPP	Hasil
2014	34.739.327	51.806.284	241 hari
2015	37.255.928	54.829.962	244 hari
2016	37.545.222	59657.431	227 hari
2017	37.920.289	65.084.263	209 hari

2. Perhitungan Rasio Likuiditas

a. *Net Working Capital*

$$\text{Net Working Capital} = \text{Aktiva Lancar} - \text{Hutang Lancar}$$

Net Working Capital PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Aktiva Lancar	Hutang Lancar	Hasil
2014	38.532.600	23.783.134	14.749.466
2015	42.568.431	24.045.086	18.523.345
2016	41.933.173	21.638.565	20.294.608
2017	43.764.490	22.611.042	21.153.448

b. *Current Ratio* (Rasio Lancar)

$$\text{Current Ratio} = \frac{\text{Aktiva Lancar}}{\text{Kewajiban Lancar}}$$

Curret Ratio PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Aktiva Lancar	Hutang Lancar	Hasil
2014	38.532.600	23.783.134	1,62 kali
2015	42.568.431	24.045.086	1,77 kali
2016	41.933.173	21.638.565	1,94 kali
2017	43.764.490	22.611.042	1,94 kali

c. *Quick Ratio* (Rasio Cepat)

$$\text{Quick Ratio} = \frac{\text{Aktiva Lancar} - \text{Persediaan}}{\text{Kewajiban Lancar}}$$

Quick Ratio PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Aktiva Lancar	Persediaan	Hutang Lancar	Hasil
2014	38.532.600	34.739.327	23.783.134	0,16 kali
2015	42.568.431	37.255.928	24.045.086	0,22 kali
2016	41.933.173	37.545.222	21.638.565	0,20 kali
2017	43.764.490	37.920.289	22.611.042	0,25 kali

d. *Cash Ratio* (Rasio Kas)

$$\text{Cash Ratio} = \frac{\text{Kas} + \text{Bank}}{\text{Kewajiban Lancar}}$$

Cash Ratio PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Kas	Surat Beharga	Hutang Lancar	Hasil
2014	1.588.110	337.894	23.783.134	8%
2015	2.725.891	260.139	24.045.086	12%
2016	1.595.120	182.38	21.638.565	8%
2017	2.329.179	171.352	22.611.042	11%

3. Perhitungan Rasio Profitabilitas

a. Net Profit Margin

$$\text{Net Profit Margin (NPM)} = \frac{\text{Laba Setelah Pajak}}{\text{Penjualan}} \times 100\%$$

Net Profit Margin PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Laba Bersih Setelah pajak	Penjualan	Hasil
2014	5.432.667	65.185.850	8,33%
2015	6.452.834	70.365.573	9,17%
2016	6.672.682	76.274.147	8,74%
2017	7.755.347	83.305.925	9,30%

b. Return On Investment

$$\text{Return On Investment (ROI)} = \frac{\text{Laba Setelah Pajak}}{\text{Total Aktiva}} \times 100\%$$

Return On Investment PT.Gudang Garam Tbk Periode 2014-2017

Tahun	Laba Bersih Setelah pajak	Total Aktiva	Hasil
2014	5.432.667	58.234.278	9,32%
2015	6.452.834	63.505.413	10,16%
2016	6.672.682	62.951.634	10,59%
2017	7.755.347	66.759.930	11,61%

c. Return On Equity

$$\text{Return On Equity (ROE)} = \frac{\text{Laba Setelah Pajak}}{\text{Modal Sendiri}} \times 100\%$$

Return On Equity PT. Gudang Garam Tbk Periode 2014-2017

Tahun	Laba Bersih Setelah pajak	Ekuitas	Hasil
2014	5.432.667	33.134.403	16,39%
2015	6.452.834	38.007.909	16,97%
2016	6.672.682	39.564.228	16,86%
2017	7.755.347	42.187.664	18,38%

