

LAMPIRAN 4

Perhitungan Perspektif Keuangan PT GodangTua Jaya Farming

1. Perhitungan *Current ratio*:

$$\begin{aligned} \text{Current ratio 2008} &= \frac{16.171.995.407}{9.021.280.240} \times 100\% \\ &= 179,26\% \end{aligned}$$

$$\begin{aligned} \text{Current ratio 2009} &= \frac{12.122.978.293}{4.014.475.334} \times 100\% \\ &= 301,98\% \end{aligned}$$

$$\begin{aligned} \text{Current ratio 2010} &= \frac{15.558.725.869}{12.410.001.748} \times 100\% \\ &= 125,37\% \end{aligned}$$

$$\begin{aligned} \text{Current ratio 2011} &= \frac{25.883.969.547}{12.866.701.695} \times 100\% \\ &= 201,17\% \end{aligned}$$

2. Perhitungan *Total asset to debt ratio*

$$\begin{aligned} \text{Total asset to debt ratio 2008} &= \frac{37.237.315.199}{17.821.280.240} \times 100\% \\ &= 208,94\% \end{aligned}$$

$$\begin{aligned} \text{Total asset to debt ratio 2009} &= \frac{54.272.108.962}{29.018.647.921} \times 100\% \\ &= 187,02\% \end{aligned}$$

$$\begin{aligned} \text{Total asset to debt ratio 2010} &= \frac{67.963.241.512}{42.479.186.884} \times 100\% \\ &= 155.99\% \end{aligned}$$

$$\begin{aligned} \text{Total asset to debt ratio 2011} &= \frac{82.939.764.687}{56.670.412.969} \times 100\% \\ &= 146,35\% \end{aligned}$$

3. Perhitungan *Return on asset* (ROA)

$$\begin{aligned} \text{Return on asset 2008} &= \frac{5.734.609.985}{37.237.315.199} \times 100\% \\ &= 15,40\% \end{aligned}$$

$$\begin{aligned} \text{Return on asset 2009} &= \frac{5.837.426.081}{54.272.108.962} \times 100\% \\ &= 10,75\% \end{aligned}$$

$$\begin{aligned} \text{Return on asset 2010} &= \frac{230.593.588}{67.963.241.512} \times 100\% \\ &= 0,33\% \end{aligned}$$

$$\begin{aligned} \text{Return on asset 2011} &= \frac{785.297.090}{82.939.764.687} \times 100\% \\ &= 0,94\% \end{aligned}$$

4. Perhitungan *Return on investment* (ROI)

$$\begin{aligned} \text{Return on investment 2008} &= \frac{5.734.609.98}{37.237.315.199} \times 100\% \\ &= 15,40\% \end{aligned}$$

$$\begin{aligned}
 \text{Return on investment 2009} &= \frac{5.837.426.081}{54.272.108.962} \times 100\% \\
 &= 10,75\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Return on investment 2010} &= \frac{230.593.588}{67.963.241.512} \times 100\% \\
 &= 0,33\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Return on investment 2011} &= \frac{785.297.090}{82.939.764.687} \times 100\% \\
 &= 0,94\%
 \end{aligned}$$

5. Perhitungan *Return on Capital Employed* (ROCE)

$$\begin{aligned}
 \text{Return on capital employed 2008} &= \frac{8.156.585.693}{(37.237.315.199 - 17.821.280.240)} \times 100\% \\
 &= 42,00\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Return on capital employed 2009} &= \frac{8.107.536.224}{(54.272.108.962 - 29.018.647.921)} \times 100\% \\
 &= 32,10\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Return on capital employed 2010} &= \frac{305.725.121}{(67.963.241.512 - 42.479.186.884)} \times 100\% \\
 &= 1,19\%
 \end{aligned}$$

$$\begin{aligned}
 \text{Return on capital employed 2011} &= \frac{1.047.062.787}{(82.939.764.687 - 56.670.412.969)} \times 100\% \\
 &= 3,98\%
 \end{aligned}$$

6. Perhitungan *Total Asset Turnover* (TATO)

$$\begin{aligned} \text{Total asset turnover 2008} &= \frac{53.863.649.250}{37.237.315.199} \times 100\% \\ &= 144,64\% \end{aligned}$$

$$\begin{aligned} \text{Total asset turnover 2009} &= \frac{115.236.888.960}{54.272.108.962} \times 100\% \\ &= 212,33\% \end{aligned}$$

$$\begin{aligned} \text{Total asset turnover 2010} &= \frac{141.131.327.862}{54.272.108.962} \times 100\% \\ &= 207,65\% \end{aligned}$$

$$\begin{aligned} \text{Total asset turnover 2011} &= \frac{89.129.951.100}{54.272.108.962} \times 100\% \\ &= 107,46\% \end{aligned}$$

