**PT.ORANGE (RESTORAN /MAKANAN SIAP SAJI) INDONESIA MANDIRI MEDAN**

**LAPORAN KEUANGAN**

**Desember 2017 – Desember 2019**

|  |  |  |  |
| --- | --- | --- | --- |
| **Aktiva Lancar** | **Desember 2017** | **Desember 2018** | **Desember 2019** |
| **Rp** | **Rp** | **Rp** |
| Kas dan Setara Kas  Piutang Usaha   * Piutang Usaha * Piutang Lain-Lain   Persediaan  Biaya dibayar dimuka  Pajak dibayar dimuka | 12,652,776  20,860,752  8,784,172  32,715,854  7,527,350  7,221,651 | 14,261,672  21,172,522  5,672,314  24,660,315  7,562,712  7,342,117 | 15,161,762  16,716,211  7,751,251  24,527,461  6,365,432  6,374,644 |
| **Jumlah Aktiva Lancar** | **89,762,555** | **80,671,652** | **76,896,761** |
| **Aktiva Tidak Lancar** | **Rp** | **Rp** | **Rp** |
| Mesin  Kendaraan  Akumulasi Penyusutan | 13,557,072  20,357,017  8,775,007 | 23,556,122  19,364,016  19,170,207 | 28,516,111  24,428,322  22,673,440 |
| **Total Aktiva Tidak Lancar** | **42,689,096** | **62,090,693** | **75,617,873** |
| **Total Aktiva/Asset** | **132,451,651** | **142,762,345** | **152,514,634** |
| **Utang Lancar** |  |  |  |
| Utang Bank 10%  Utang Dagang  Utang Lainnya | **25,452,733**  **26,552,275**  **6,166,444** | **23,652,753**  **36,752,679**  **7,356,544** | **21,594,623**  **26,664,514**  **5,526,474** |
| **Total Utang Lancar** | 58,171,452 | 67,761,976 | 53,785,611 |
| **Utang Jangka Panjang** |  |  |  |
| Utang Sewa Pembiayaan  Utang Bank 10%  Utang Jangka Panjang Lainnya | **55,251,626**  **45,764,310**  **26,574,274** | **47,751,626**  **47,734,575**  **26,514,474** | **53,357,622**  **46,854,545**  **26,674,674** |
|  | 127,590,210 | 122,000,675 | 126,886,841 |
| **Total Hutang** | **185,761,662** | **189,762,651** | **180,672,452** |

**PT.ORANGE (RESTORAN /MAKANAN SIAP SAJI) INDONESIA MANDIRI MEDAN**

**LAPORAN LABA (RUGI)**

**Desember 2017 – Desember 2019**

|  |  |  |  |
| --- | --- | --- | --- |
| **Pendapatan** | **Desember 2017** | **Desember 2018** | **Desember 2019** |
| **Rp** | **Rp** | **Rp** |
| Penjualan Bersih  Beban Pokok Penjualan | 251,132,121  (76,761,621) | 314,512,612  (81,261,761) | 286,761,995  (80,671,226) |
| **Laba Kotor** | 174,370,500 | 233,250,851 | 206,090,769 |
| Beban Penjualan  Beban Administrasi dan Umum  Pendapatan Lain-Lain  Beban Lain-lain | (43,761,562)  (36,865,167)  26,751,652  (20,364,267) | (67,271,131)  (52,675,356)  30,767,661  (19,271,762) | (50,761,271)  (47,271,731)  28,171,967  (19,261,221) |
| **Laba Usaha** | 100,131,156 | 124,800,263 | 116,968,513 |
| Pendapatan Keuangan  Beban Keuangan | 45,615,776  (35,762,351) | 49,271,221  (40,276,219) | 47,562,711  (38,717,522) |
| **Laba/(Rugi) Sebelum Pajak** | **109,984,581** | **133,795,265** | **125,813,702** |
| Pajak Kini | (15,333,136) | (34,033,153) | (39,051,707) |
| **Laba/(Rugi) Setelah Pajak** | 95,651,445 | 99,762,112 | 86,761,995 |

**Lampiran 1. Data Varaibel**

Modal Kerja (X1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Bulan** | **Total Penjualan** | **Total Aktiva Lancar** | **Total Hutang Lancar** | **Modal Kerja** | **Perputaran Moda Kerja** |
| 1 | Januari 2017 | 211,651,761 | 84,795,654 | 56,676,763 | 28,118,891 | 3.192 |
| 2 | Februari | 312,551,312 | 87,761,623 | 64,671,162 | 23,090,461 | 4.878 |
| 3 | Maret | 210,761,732 | 78,651,672 | 62,124,651 | 16,527,021 | 6.671 |
| 4 | April | 218,641,255 | 87,751,611 | 57,657,611 | 30,094,000 | 3.277 |
| 5 | Mei | 215,261,633 | 84,752,761 | 61,561,671 | 23,191,090 | 4.297 |
| 6 | Juni | 216,412,126 | 82,543,790 | 67,671,551 | 14,872,239 | 6.498 |
| 7 | Juli | 221,252,144 | 86,671,765 | 59,761,511 | 26,910,254 | 4.149 |
| 8 | Agustus | 219,232,752 | 79,673,671 | 62,651,561 | 17,022,110 | 5.261 |
| 9 | September | 225,162,216 | 89,761,672 | 61,711,876 | 28,049,796 | 3.516 |
| 10 | Oktober | 321,221,127 | 86,671,766 | 67,125,775 | 19,545,991 | 5.047 |
| 11 | November | 218,712,165 | 79,162,761 | 57,115,716 | 22,047,045 | 4.479 |
| 12 | Desember | 251,132,121 | 89,762,555 | 58,171,452 | 31,591,103 | 3.027 |
| **Total** | | | | | | **54.292** |
| 1 | Januari 2018 | 214,122,556 | 97,715,266 | 66,866,561 | 30,848,705 | 3.781 |
| 2 | Februari | 255,756,113 | 89,762,672 | 52,671,807 | 37,090,865 | 2.662 |
| 3 | Maret | 354,132,664 | 87,767,765 | 67,671,987 | 20,095,778 | 5.556 |
| 4 | April | 231,762,443 | 98,762,773 | 62,890,661 | 35,872,112 | 2.502 |
| 5 | Mei | 267,652,345 | 78,726,751 | 63,761,421 | 14,965,330 | 6.599 |
| 6 | Juni | 243,265,332 | 87,762,651 | 58,761,311 | 29,001,340 | 3.439 |
| 7 | Juli | 241,321,322 | 85,765,411 | 63,177,897 | 22,587,514 | 3.973 |
| 8 | Agustus | 237,761,665 | 89,561,522 | 67,795,771 | 21,765,751 | 4.537 |
| 9 | September | 332,761,345 | 79,761,455 | 54,771,091 | 24,990,364 | 3.991 |
| 10 | Oktober | 355,662,890 | 95,651,144 | 65,898,767 | 29,752,377 | 3.416 |
| 11 | November | 376,165,771 | 86,751,177 | 65,711,891 | 21,039,286 | 4.926 |
| 12 | Desember | 314,512,612 | 80,671,652 | 67,761,976 | 12,909,676 | 7.727 |
| **Total** | | | | | | **53.109** |
| 1 | Januari 2019 | 213,766,762 | 98,761,677 | 68,677,871 | 30,083,806 | 2.618 |
| 2 | Februari | 255,151,443 | 80,761,556 | 65,765,761 | 14,995,795 | 5.979 |
| 3 | Maret | 314,751,442 | 96,671,662 | 45,761,772 | 50,909,890 | 1.937 |
| 4 | April | 289,337,763 | 86,761,733 | 43,788,761 | 42,972,972 | 1.776 |
| 5 | Mei | 279,761,442 | 86,176,875 | 51,761,662 | 34,415,213 | 2.317 |
| 6 | Juni | 317,237,125 | 92,751,762 | 43,761,771 | 48,989,991 | 1.991 |
| 7 | Juli | 289,761,978 | 95,341,611 | 44,761,331 | 50,580,280 | 1.774 |
| 8 | Agustus | 315,161,445 | 87,256,451 | 65,651,762 | 21,604,689 | 4.108 |
| 9 | September | 299,677,177 | 86,675,776 | 51,845,265 | 34,830,511 | 2.861 |
| 10 | Oktober | 376,122,662 | 98,761,677 | 42,893,761 | 55,867,916 | 1.813 |
| 11 | November | 265,762,664 | 80,141,099 | 45,765,966 | 34,375,133 | 2.262 |
| 12 | Desember | 286,761,995 | 76,896,761 | 53,785,611 | 23,111,150 | 3.754 |
| **Total** | | | | | | **33.19** |

*Leverage* (X2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Bulan** | **Total Aset** | **Total Hutang** | **Leverage** |
| 1 | **Januari 2017** | 156,671,546 | 167,651,234 | 0.934 |
| 2 | Februari | 154,511,661 | 175,556,652 | 0.880 |
| 3 | Maret | 150,761,341 | 172,561,652 | 0.873 |
| 4 | April | 146,751,211 | 169,662,144 | 0.864 |
| 5 | Mei | 161,651,651 | 170,172,352 | 0.949 |
| 6 | Juni | 176,671,673 | 179,661,762 | 0.983 |
| 7 | Juli | 156,256,763 | 176,662,461 | 0.884 |
| 8 | Agustus | 176,276,235 | 190,761,661 | 0.924 |
| 9 | September | 135,561,763 | 188,514,161 | 0.719 |
| 10 | Oktober | 154,642,652 | 198,671,355 | 0.778 |
| 11 | November | 167,452,315 | 187,714,621 | 0.892 |
| 12 | Desember | 132,451,651 | 185,761,662 | 0.713 |
| **Total** | | | | **10.393** |
| 1 | **Januari 2018** | 123,561,521 | 165,622,651 | 0.746 |
| 2 | Februari | 114,561,345 | 175,672,673 | 0.652 |
| 3 | Maret | 156,765,342 | 167,762,562 | 0.934 |
| 4 | April | 143,652,551 | 156,762,433 | 0.916 |
| 5 | Mei | 134,462,542 | 167,677,667 | 0.801 |
| 6 | Juni | 122,552,452 | 178,672,665 | 0.685 |
| 7 | Juli | 154,226,762 | 176,651,452 | 0.873 |
| 8 | Agustus | 134,762,255 | 156,761,552 | 0.859 |
| 9 | September | 154,266,422 | 161,762,671 | 0.953 |
| 10 | Oktober | 132,651,345 | 171,672,343 | 0.772 |
| 11 | November | 165,134,865 | 176,276,762 | 0.936 |
| 12 | Desember | 142,762,345 | 189,762,651 | 0.752 |
| **Total** | | | | **9.879** |
| 1 | **Januari 2019** | 123,541,253 | 176,762,662 | 0.698 |
| 2 | Februari | 121,352,761 | 167,651,673 | 0.723 |
| 3 | Maret | 145,652,556 | 176,772,888 | 0.823 |
| 4 | April | 134,334,542 | 176,980,161 | 0.759 |
| 5 | Mei | 126,652,551 | 190,671,652 | 0.664 |
| 6 | Juni | 156,561,461 | 176,762,562 | 0.885 |
| 7 | Juli | 164,541,652 | 167,762,651 | 0.980 |
| 8 | Agustus | 154,156,367 | 178,661,616 | 0.862 |
| 9 | September | 145,652,752 | 197,551,411 | 0.737 |
| 10 | Oktober | 165,631,662 | 180,562,662 | 0.917 |
| 11 | November | 134,657,156 | 169,725,231 | 0.793 |
| 12 | Desember | 152,514,634 | 180,672,452 | 0.844 |
| **Total** | | | | **9.685** |

Profitabilitas (Y)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Bulan** | **Total Aset** | **Laba Bersih Setelah Pajak** | **Leverage** |
| 1 | Januari 2017 | 156,671,546 | 89,762,671 | 0.572 |
| 2 | Februari | 154,511,661 | 112,651,652 | 0.729 |
| 3 | Maret | 150,761,341 | 110,261,762 | 0.731 |
| 4 | April | 146,751,211 | 98,641,255 | 0.672 |
| 5 | Mei | 161,651,651 | 99,652,533 | 0.616 |
| 6 | Juni | 176,671,673 | 96,652,566 | 0.547 |
| 7 | Juli | 156,256,763 | 111,652,144 | 0.714 |
| 8 | Agustus | 176,276,235 | 89,562,552 | 0.508 |
| 9 | September | 135,561,763 | 98,642,766 | 0.727 |
| 10 | Oktober | 154,642,652 | 98,651,667 | 0.637 |
| 11 | November | 167,452,315 | 98,761,221 | 0.589 |
| 12 | Desember | 132,451,651 | 95,651,445 | 0.722 |
| **Total** | | | | **7.764** |
| 1 | Januari 2018 | 123,561,521 | 116,662,556 | 0.944 |
| 2 | Februari | 114,561,345 | 98,756,443 | 0.862 |
| 3 | Maret | 156,765,342 | 111,662,664 | 0.712 |
| 4 | April | 143,652,551 | 89,762,443 | 0.624 |
| 5 | Mei | 134,462,542 | 98,761,345 | 0.734 |
| 6 | Juni | 122,552,452 | 99,761,332 | 0.814 |
| 7 | Juli | 154,226,762 | 89,761,322 | 0.582 |
| 8 | Agustus | 134,762,255 | 98,761,665 | 0.732 |
| 9 | September | 154,266,422 | 99,761,345 | 0.646 |
| 10 | Oktober | 132,651,345 | 101,662,890 | 0.766 |
| 11 | November | 165,134,865 | 103,652,771 | 0.627 |
| 12 | Desember | 142,762,345 | 99,762,112 | 0.698 |
| **Total** | | | | **8.741** |
| 1 | Januari 2019 | 123,541,253 | 78,766,762 | 0.637 |
| 2 | Februari | 121,352,761 | 89,661,443 | 0.738 |
| 3 | Maret | 145,652,556 | 98,661,442 | 0.677 |
| 4 | April | 134,334,542 | 76,337,763 | 0.568 |
| 5 | Mei | 126,652,551 | 79,761,442 | 0.629 |
| 6 | Juni | 156,561,461 | 97,577,125 | 0.623 |
| 7 | Juli | 164,541,652 | 89,761,978 | 0.545 |
| 8 | Agustus | 154,156,367 | 88,761,445 | 0.575 |
| 9 | September | 145,652,752 | 99,677,177 | 0.684 |
| 10 | Oktober | 165,631,662 | 101,332,662 | 0.611 |
| 11 | November | 134,657,156 | 77,762,664 | 0.577 |
| 12 | Desember | 152,514,634 | 86,761,995 | 0.568 |
| **Total** | | | | **7.432** |