

7.4. Neraca

Tabel 7.6. Neraca In-Flight Restaurant

<i>In-Flight Restaurant</i>										
<i>Balance Sheet</i>										
<i>as at December 31</i>										
		<i>Year 1</i>	<i>Year 2</i>	<i>Year 3</i>	<i>Year 4</i>	<i>Year 5</i>				
ASSETS:										
<i>Current Assets</i>										
	<i>Cash</i>	Rp. 1.476.391.280	Rp. 2.115.790.480	Rp. 2.841.158.480	Rp. 4.289.438.640	Rp. 5.721.428.160				
	<i>Stock</i>	Rp. (57.696.000)	Rp. (108.700.800)	Rp. (211.540.320)	Rp. (316.925.787)	Rp. (389.708.809)				
	<i>Total Current Assets</i>	Rp. 1.418.695.280	Rp. 2.007.089.680	Rp. 2.629.618.160	Rp. 3.972.512.853	Rp. 5.331.719.351				
<i>Long-term Assets</i>										
	<i>Equipment</i>	Rp. 307.848.720	Rp. 307.848.720	Rp. 307.848.720	Rp. 307.848.720	Rp. 307.848.720				
	<i>Less: Accumulated Depreciation</i>	Rp. 61.569.744	Rp. 123.139.488	Rp. 184.709.232	Rp. 246.278.976	Rp. 307.848.720				
	<i>Total Long-term Assets</i>	Rp. 246.278.976	Rp. 184.709.232	Rp. 123.139.488	Rp. 61.569.744	Rp. -				
	TOTAL ASSETS	Rp. 1.664.974.256	Rp. 2.191.798.912	Rp. 2.752.757.648	Rp. 4.034.082.597	Rp. 5.331.719.351				
LIABILITIES AND OWNER'S EQUITY:										
<i>Current liabilities</i>										
<i>Long-term liabilities</i>										
		Rp. -	Rp. -	Rp. -	Rp. -	Rp. -				
<i>Owner's Equity:</i>										
	<i>Initial Investment</i>	Rp. 1.300.000.000	Rp. 1.300.000.000	Rp. 1.300.000.000	Rp. 1.300.000.000	Rp. 1.300.000.000				
	<i>Accumulated Retained Earnings</i>	Rp. 364.974.256	Rp. 891.798.912	Rp. 1.452.757.648	Rp. 2.734.082.597	Rp. 4.031.719.351	Rp. 4.034.082.597	Rp. 4.031.719.351	Rp. 5.331.719.351	
	TOTAL LIABILITIES AND OWNER'S EQUITY	Rp. 1.664.974.256	Rp. 2.191.798.912	Rp. 2.752.757.648	Rp. 4.034.082.597	Rp. 5.331.719.351				

Sumber: Data diolah 2013

7.5. Laporan Laba Rugi

Tabel 7.7. Laporan Laba Rugi

<i>In-Flight Restaurant</i>											
<i>Income Statement</i>											
<i>For the Year Ended December 31</i>											
		<i>Year 1</i>		<i>Year 2</i>		<i>Year 3</i>		<i>Year 4</i>		<i>Year 5</i>	
Sales			Rp. 3.034.620.000		Rp. 3.277.389.600		Rp. 3.641.544.000		Rp. 4.806.838.080		Rp. 5.243.823.360
Less: Cost of Good Sold											
Opening Stock	Rp.	-		Rp.	(57.696.000)		Rp.	(108.700.800)		Rp.	(211.540.320)
Add: Purchases	Rp.	750.000.000		Rp.	900.000.000		Rp.	1.050.000.000		Rp.	1.300.000.000
Cost of Good Available for Sale	Rp.	750.000.000		Rp.	842.304.000		Rp.	941.299.200		Rp.	1.088.459.680
Less: Closing Stock	Rp.	(57.696.000)	Rp. 807.696.000	Rp.	(108.700.800)	Rp. 951.004.800	Rp.	(211.540.320)	Rp. 1.152.839.520	Rp.	(316.925.787)
Gross Income			Rp. 2.226.924.000		Rp. 2.326.384.800		Rp. 2.488.704.480		Rp. 3.401.452.613		Rp. 3.571.040.339
Less: Expenses											
Depreciation-Equipment	Rp.	61.569.744		Rp.	61.569.744		Rp.	61.569.744		Rp.	61.569.744
Rent	Rp.	554.400.000		Rp.	554.400.000		Rp.	554.400.000		Rp.	554.400.000
Sales Promotion Cost	Rp.	30.000.000		Rp.	33.000.000		Rp.	36.300.000		Rp.	39.930.000
Telephone, Internet, Water, Electricity Cost	Rp.	80.000.000		Rp.	88.000.000		Rp.	96.800.000		Rp.	106.480.000
Labor Cost	Rp.	702.000.000		Rp.	772.200.000		Rp.	849.420.000		Rp.	934.362.000
Notary Expenses	Rp.	7.500.000		Rp.	-		Rp.	-		Rp.	-
Renovation and Decoration Expenses	Rp.	150.000.000		Rp.	-		Rp.	-		Rp.	-
Training Cost	Rp.	5.400.000		Rp.	5.400.000		Rp.	5.400.000		Rp.	5.400.000
Uniform Expenses	Rp.	7.200.000	Rp. 1.598.069.744	Rp.	-	Rp. 1.514.569.744	Rp.	7.200.000	Rp. 1.611.089.744	Rp.	-
Net Income Before Interest and Tax			Rp. 628.854.256		Rp. 811.815.056		Rp. 877.614.736		Rp. 1.699.310.869		Rp. 1.753.621.395
Less: Tax			Rp. 263.880.000		Rp. 284.990.400		Rp. 316.656.000		Rp. 417.985.920		Rp. 455.984.640
Net Income Before Interest and After Tax			Rp. 364.974.256		Rp. 526.824.656		Rp. 560.958.736		Rp. 1.281.324.949		Rp. 1.297.636.755
Less: Interest			Rp. -		Rp. -		Rp. -		Rp. -		Rp. -
Net Income After Interest and Tax			Rp. 364.974.256		Rp. 526.824.656		Rp. 560.958.736		Rp. 1.281.324.949		Rp. 1.297.636.755

Sumber: Data diolah 2013

7.6. Arus Kas

Tabel 7.8. Laporan Arus Kas

<i>In-Flight Restaurant</i>										
<i>Statement of Cash Flow</i>										
<i>For the Year Ended December 31 20xx</i>										
	<i>Year 1</i>		<i>Year 2</i>		<i>Year 3</i>		<i>Year 4</i>		<i>Year 5</i>	
<i>Cash Flows from Operating Activities</i>										
<i>Cash In Flows</i>										
Sales		Rp. 3,034,620,000		Rp. 3,277,389,600		Rp. 3,641,544,000		Rp. 4,806,838,080		Rp. 5,243,823,360
<i>Cash Out Flows</i>										
Rent	Rp. (554,400,000)		Rp. (554,400,000)		Rp. (554,400,000)		Rp. (554,400,000)		Rp. (554,400,000)	
Sales Promotion Cost	Rp. (30,000,000)		Rp. (33,000,000)		Rp. (36,300,000)		Rp. (39,930,000)		Rp. (43,923,000)	
Labor Cost	Rp. (702,000,000)		Rp. (772,200,000)		Rp. (849,420,000)		Rp. (934,362,000)		Rp. (1,027,798,200)	
Telephone, Internet, Water, Electricity Cos	Rp. (80,000,000)		Rp. (88,000,000)		Rp. (96,800,000)		Rp. (106,480,000)		Rp. (117,128,000)	
Notary Expenses	Rp. (7,500,000)		Rp. -		Rp. -		Rp. -		Rp. -	
Renovation and Decoration Expenses	Rp. (150,000,000)		Rp. -		Rp. -		Rp. -		Rp. -	
Uniform Expenses	Rp. (7,200,000)		Rp. -		Rp. (7,200,000)		Rp. -		Rp. (7,200,000)	
Training Cost	Rp. (5,400,000)		Rp. (5,400,000)		Rp. (5,400,000)		Rp. (5,400,000)		Rp. (5,400,000)	
Tax	Rp. (263,880,000)		Rp. (284,990,400)		Rp. (316,656,000)		Rp. (417,985,920)		Rp. (455,984,640)	
Stock	Rp. (750,000,000)	Rp. (2,550,380,000)	Rp. (900,000,000)	Rp. (2,637,990,400)	Rp. (1,050,000,000)	Rp. (2,916,176,000)	Rp. (1,300,000,000)	Rp. (3,358,557,920)	Rp. (1,600,000,000)	Rp. (3,811,833,840)
<i>Net Cash Provided by Operating Activities</i>		Rp. 484,240,000		Rp. 639,399,200		Rp. 725,368,000		Rp. 1,448,280,160		Rp. 1,431,989,520
<i>Cash Flows from Investing Activities</i>										
<i>Cash In Flows:</i>										
		0		0		0		0		0
<i>Cash Out Flows:</i>										
Buying Equipment	Rp. (307,848,720)	Rp. (307,848,720)	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -
<i>Net Cash Provided by Investing Activities</i>		Rp. (307,848,720)								
<i>Cash Flows from Financing Activities</i>										
<i>Cash In Flows:</i>										
Initial Investment	Rp. 1,300,000,000	Rp. 1,300,000,000	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -	Rp. -
<i>Cash Out Flows:</i>										
		Rp. -		Rp. -		Rp. -		Rp. -		Rp. -
<i>Net Cash Provided by Financing Activities</i>		Rp. 1,300,000,000								
<i>Net Increase (Decrease) in Cash</i>		Rp. 1,476,391,280		Rp. 639,399,200		Rp. 725,368,000		Rp. 1,448,280,160		Rp. 1,431,989,520
<i>Cash at beginning of period</i>		0		Rp. 1,476,391,280		Rp. 2,115,790,480		Rp. 2,841,158,480		Rp. 4,289,438,640
<i>Cash at end of period</i>		Rp. 1,476,391,280		Rp. 2,115,790,480		Rp. 2,841,158,480		Rp. 4,289,438,640		Rp. 5,721,428,160

Sumber: Data diolah 2013