

7.4. Neraca

Tabel 7.12. Neraca La Vie Marine

Neraca La Vie Marine 2015-2019					
Tahun	2015	2016	2017	2018	2019
Current assets					
Kas	Rp 4.217.073.748	Rp 5.743.938.383	Rp 9.305.696.011	Rp 15.170.415.767	Rp 19.313.373.425
Persediaan	Rp -	Rp -	Rp -	Rp -	Rp -
Total Current Assets	Rp 4.217.073.748	Rp 5.743.938.383	Rp 9.305.696.011	Rp 15.170.415.767	Rp 19.313.373.425
Fixed assets					
Bangunan	Rp 4.500.000.000	Rp 4.275.000.000	Rp 4.050.000.000	Rp 3.825.000.000	Rp 3.600.000.000
Akumulasi depresiasi - bangunan	Rp (225.000.000)	Rp (225.000.000)	Rp (225.000.000)	Rp (225.000.000)	Rp (225.000.000)
Alat dapur	Rp 95.229.800	Rp 76.183.840	Rp 57.137.880	Rp 38.091.920	Rp 19.045.960
Akumulasi depresiasi - alat dapur	Rp (5.567.000)	Rp (5.567.000)	Rp (5.567.000)	Rp (5.567.000)	Rp (5.567.000)
Perlengkapan	Rp 118.586.000	Rp 94.868.800	Rp 71.151.600	Rp 47.434.400	Rp 23.717.200
Akumulasi depresiasi - perlengkapan	Rp (8.300.000)	Rp (8.300.000)	Rp (8.300.000)	Rp (8.300.000)	Rp (8.300.000)
Total Fixed Assets	Rp 4.474.948.800	Rp 4.236.081.800	Rp 3.997.214.800	Rp 3.758.347.800	Rp 3.519.480.800
Total Assets	Rp 8.692.022.548	Rp 9.980.020.183	Rp 13.302.910.811	Rp 18.928.736.567	Rp 22.832.854.225
Modal awal	Rp 5.500.000.000	Rp 5.500.000.000	Rp 5.500.000.000	Rp 5.500.000.000	Rp 5.500.000.000
<i>Retained Earnings</i>	Rp 596,042,748	Rp 1,885,720,383	Rp 4,085,565,166	Rp 7,016,788,514	Rp 10,923,239,451
Total Liability & Equity	Rp 6,096,042,748	Rp 7,385,720,383	Rp 9,585,565,166	Rp 12,516,788,514	Rp 16,423,239,451

Sumber : Data diolah (2013)

7.5. Laporan Laba Rugi

Tabel 7.13. Laporan Laba Rugi La Vie Marine

Laporan Laba Rugi La Vie Marine 2015-2019					
Tahun	2015	2016	2017	2018	2019
Pendapatan penjualan	Rp 6.059.000.000	Rp 8.143.296.000	Rp 10.792.560.900	Rp 12.938.934.640	Rp 15.635.671.440
HPP	Rp (2.883.500.000)	Rp (3.875.424.000)	Rp (5.136.223.425)	Rp (6.157.669.720)	Rp (7.441.076.880)
Total	Rp 3.175.500.000	Rp 4.267.872.000	Rp 5.656.337.475	Rp 6.781.264.920	Rp 8.194.594.560
Cost & Expenses					
Variabel Costs					
Beban air	Rp 12.000.000	Rp 13.440.000	Rp 15.052.800	Rp 16.859.136	Rp 18.882.232
Beban alat tulis	Rp 12.000.000	Rp 13.440.000	Rp 15.052.800	Rp 16.859.136	Rp 18.882.232
Beban listrik	Rp 12.000.000	Rp 13.440.000	Rp 15.052.800	Rp 16.859.136	Rp 18.882.232
Beban pajak daerah	Rp 1.193.588.352	Rp 1.471.368.914	Rp 1.806.354.910	Rp 2.111.772.902	Rp 2.487.663.093
Beban promosi	Rp 368.603.100	Rp 413.304.595	Rp 470.154.543	Rp 464.581.854	Rp 422.091.593
Beban training	Rp 2.508.800	Rp 2.809.856	Rp 3.147.039	Rp 2.000.000	Rp 2.240.000
Beban uniform	Rp 2.250.000	Rp -	Rp -	Rp -	Rp -
Total Variabel Cost	Rp 1.602.950.252	Rp 1.927.803.365	Rp 2.324.814.892	Rp 2.628.932.164	Rp 2.968.641.383
Fixed Costs					
Beban depresiasi - alat dapur	Rp 5.567.000	Rp 5.567.000	Rp 5.567.000	Rp 5.567.000	Rp 5.567.000
Beban depresiasi - bangunan	Rp 225.000.000	Rp 225.000.000	Rp 225.000.000	Rp 225.000.000	Rp 225.000.000
Beban depresiasi – alat service	Rp 8.300.000	Rp 8.300.000	Rp 8.300.000	Rp 8.300.000	Rp 8.300.000
Beban kebersihan	Rp 6.000.000	Rp 6.720.000	Rp 7.526.400	Rp 8.429.568	Rp 9.441.116
Labor cost	Rp 731.640.000	Rp 804.804.000	Rp 885.284.400	Rp 973.812.840	Rp 1.071.194.124
Total Fixed Costs	Rp 976.507.000	Rp 1.050.391.000	Rp 1.131.677.800	Rp 1.221.109.408	Rp 1.319.502.240
Total Cost & expenses	Rp 2.579.457.252	Rp 2.978.194.365	Rp 3.456.492.692	Rp 3.850.041.572	Rp 4.288.143.623
Net Income	Rp 596.042.748	Rp 1.289.677.635	Rp 2.199.844.783	Rp 2.931.223.348	Rp 3.906.450.937

Sumber : Data diolah (2013)

7.6. Arus Kas

Tabel 7.14. Arus Kas La Vie Marine

Arus Kas La Vie Marine 2015-2019					
Tahun	2015	2016	2017	2018	2019
Cash In					
Pendapatan penjualan	Rp 6.059.000.000	Rp 8.143.296.000	Rp 10.792.560.900	Rp 12.938.934.640	Rp 15.635.671.440
HPP	Rp (2.883.500.000)	Rp (3.875.424.000)	Rp (5.136.223.425)	Rp (6.157.669.720)	Rp (7.441.076.880)
Net Cash In	Rp 3.175.500.000	Rp 4.267.872.000	Rp 5.656.337.475	Rp 6.781.264.920	Rp 8.194.594.560
Cash Out					
Beban air	Rp 12.000.000	Rp 13.440.000	Rp 15.052.800	Rp 16.859.136	Rp 18.882.232
Beban alat tulis	Rp 12.000.000	Rp 13.440.000	Rp 15.052.800	Rp 16.859.136	Rp 18.882.232
<i>Labor cost</i>	Rp 731.640.000	Rp 804.804.000	Rp 885.284.400	Rp 973.812.840	Rp 1.071.194.124
Beban kebersihan	Rp 6.000.000	Rp 6.720.000	Rp 7.526.400	Rp 8.429.568	Rp 9.441.116
Beban listrik	Rp 12.000.000	Rp 13.440.000	Rp 15.052.800	Rp 16.859.136	Rp 18.882.232
Beban promosi	Rp 368.603.100	Rp 413.304.595	Rp 470.154.543	Rp 464.581.854	Rp 422.091.593
Beban training	Rp 2.508.800	Rp 2.809.856	Rp 3.147.039	Rp 2.000.000	Rp 2.240.000
Beban uniform	Rp 2.250.000	Rp 0	Rp 0	Rp 0	Rp 0
Tax 10%	Rp 1.193.588.352	Rp 1.471.368.914	Rp 1.806.354.910	Rp 2.111.772.902	Rp 2.487.663.093
Net Cash Out	Rp 2.340.590.252	Rp 2.739.327.365	Rp 3.217.625.692	Rp 3.611.174.572	Rp 4.049.276.623
Net Increase/ Decrease In the Cash	Rp 834.909.748	Rp 1.528.544.635	Rp 2.438.711.783	Rp 3.170.090.348	Rp 4.145.317.937
Cash at the Beginning of Period	Rp -	Rp 834.909.748	Rp 2.363.454.383	Rp 4.802.166.166	Rp 7.972.256.514
Cash at the Ending of Period	Rp 834.909.748	Rp 2.363.454.383	Rp 4.802.166.166	Rp 7.972.256.514	Rp 12.117.574.451

Sumber : Data diolah (2013)