

A B S T R A K

ANALISIS RENTABILITAS EKONOMI DAN PENYEBAB PERUBAHANNYA STUDI KASUS PD. ANEKA INDUSTRI DAN JASA "ANINDYA" PROPINSI DIY UNIT PERCETAKAN NEGERI Y O G Y A K A R T A

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Tujuan penelitian adalah untuk mengetahui penyebab perubahan Rentabilitas Ekonomi Perusahaan.

Jenis penelitian yang dilaksanakan berupa Studi Kasus pada PD. ANEKA INDUSTRI DAN JASA "ANINDYA", Yogyakarta. Penelitian dilaksanakan selama bulan Juni sampai Agustus 1998. Subjek pada penelitian ini adalah Manajer Administrasi dan Keuangan. Objek penelitiannya adalah penyebab perubahan Rentabilitas Ekonomi Perusahaan pada tahun 1994, 1995, 1996 dan 1997. Teknik pengumpulan data dengan wawancara dan dokumentasi. Teknik analisis data: (1) menghitung rentabilitas ekonomi, (2) menyusun trend atau perkembangan rentabilitas ekonomi, (3) mencari penyebab perubahan rentabilitas ekonomi secara kuantitatif dan kualitatif.

Dari hasil analisis data yang telah penulis lakukan dapat diperoleh kesimpulan bahwa:

1. Rentabilitas ekonomi PD. "ANINDYA" tahun 1994 - 1997 adalah 37,286%, 30,786%, 34,673%, 30,802%.
2. Perkembangan rentabilitas ekonomi tahun 1994 - 1995 turun 6,499%, 1995 - 1996 naik 3,887%, 1996 - 1997 turun 3,871%.
3. Penyebab perubahan rentabilitas ekonomi:
 - a. Secara kuantitatif
 - 1) Tahun 1994 - 1995 karena profit margin turun 0,853% dan turnover of operating assets turun 0,320 kali.
 - 2) Tahun 1995 - 1996 karena profit margin turun 1,841% dan turnover of operating assets naik 0,370 kali.
 - 3) Tahun 1996 - 1997 karena profit margin naik 0,839% dan turnover of operating assets turun 0,288 kali.
 - b. Secara kualitatif
 - 1) Tahun 1994 dibanding 1995 rentabilitas ekonomi turun 6,499% karena: penjualan neto mengalami penurunan, di samping itu kebijakan menentukan jumlah modal kerja dan aktiva tetap belum tepat sehingga rentabilitas ekonomi turun. Walaupun

persentase biaya produksi turun karena efisiensi pemakaian bahan baku dan kecepatan karyawan dalam menyelesaikan produk.

- 2) Tahun 1995 dibanding 1996 rentabilitas ekonomi naik 3,887% karena: berhasilnya promosi perusahaan maka penjualan neto meningkat, di samping itu kebijakan dalam menentukan modal kerja dan aktiva tetap sudah tepat.
- 3) Tahun 1996 dibanding 1997 rentabilitas ekonomi turun 3,871% karena: adanya krisis ekonomi menyebabkan order perusahaan banyak yang ditanggihkan sehingga penjualan neto menurun, di samping itu meningkatnya jumlah piutang dan penambahan aktiva tetap menyebabkan turnover of operating assets turun.

A B S T R A C T

ANALYSIS OF ECONOMIC RENTABILITY CASE STUDY AT PD. ANEKA INDUSTRI DAN JASA "ANINDYA" DIY PROVINCE STATE PRINTING UNIT

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The purpose of this study is to know what caused changes in the Economic Rentability of the Company.

This is a case study at PD. ANEKA INDUSTRI DAN JASA "ANINDYA", Yogyakarta. The study was performed during June. August, 1998. The subject of this study was the Administration and Finance Manager. The object of the study is the causes of economic rentability changes in of the company during 1994-1997. Data collecting techniques were interview and documentation. Data analysis techniques were : (1) calculating the economic rentability, (2) drawing up the trend or the development of economic rentability, (3) looking for the causes of changes in economic rentability quantitatively and qualitatively.

From the result of the analysis performed, the conclusions drawn are :

1. Economic rentability of PD. ANINDYA in 1994-1997 was 37,286%, 30,786%, 34,673%, 30,802%, respectively.
2. The development of economic rentability, 1994-1995 a decrease of 6,499%, 1995-1996 an increase of 3,887%, 1996-1997 a decrease of 3,871%.
3. The causes of economic rentability changes were :
 - a. Quantitatively
 - 1) In 1994-1995 because the profit margin decreased 0,053% and turnover of operating assets decreased 0,320 times.
 - 2) In 1995-1996 because the profit margin decreased 1,841% and turnover of operating assets increased 0,370 times.
 - 3) In 1996-1997 because the profit margin increased 0,839% and turnover of operating assets decreased 0,288 times.
 - b. Qualitatively
 - 1) 1994 as compared with 1995 : economic rentability decreased 6,499% because; the net sales decreased; besides the policy in determining the working capital amount of and fixed assets was not accurate yet, so that economic rentability decreased. Meanwhile the percentage of production cost decreased.

- 2) In 1995 as compared with 1996 : the economic rentability Increased 3,887% because; the company's promotion efforts succeeded so net sales increased. Besides the policy determining working capital and fixed assets has been accurate.
- 3) In 1996 as compared with 1997: economic rentability decreased 3,871% because; the economic crisis caused many orders to be canceled, so that net sales decreased, besides that the increase in the amount of receivable and the addition of fixed assets made the turnover of operating assets decrease.