

ABSTRAK

PENERAPAN AKUNTANSI INFLASI DENGAN METODE *GENERAL PRICE LEVEL ACCOUNTING*

Studi Kasus : PT. Usman Jaya Mekar Textile, Magelang
Tahun 1997

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Maksud penelitian ini adalah untuk mengetahui: (1) Perubahan yang terjadi dalam nilai nominal laporan keuangan PT. Usman Jaya Mekar Textile dan (2) Pengaruh inflasi terhadap rasio keuangan PT. Usman Jaya Mekar Textile setelah disesuaikan dengan indeks harga.

Penelitian yang dilakukan merupakan studi kasus. Teknik pengumpulan data yang dilakukan adalah dokumentasi dan wawancara. Teknik analisis data yang digunakan untuk menjawab permasalahan adalah dengan menggunakan: (1) Lima langkah proses penyesuaian laporan keuangan dan (2) Alat-alat analisis laporan keuangan, yaitu rasio hutang atas modal, rasio hutang atas aktiva, rentabilitas ekonomi, rentabilitas modal sendiri, *operating assets turn over*, *gross profit margin*, *operating profit margin* dan *net profit margin*.

Berdasarkan penelitian ini, dapat diambil kesimpulan bahwa:

1. Inflasi berpengaruh terhadap nilai nominal laporan keuangan PT. Usman Jaya Mekar Textile. Pengaruh tersebut adalah aktiva, kewajiban dan modal perusahaan meningkat sebesar Rp 1.113.937.523,03 (dari Rp 13.651.464.467,33 menjadi 14.765.401.990,36). Laba kotor meningkat sebesar Rp 219.118.924,58 (dari Rp 2.453.632.730,80 menjadi Rp 2.672.751.655,38), dan laba setelah pajak meningkat sebesar Rp 436.341.017,90 (dari Rp 449.505.000,59 menjadi Rp 885.846.018,49).
2. Inflasi juga berpengaruh terhadap rasio keuangan PT. Usman Jaya Mekar Textile. Pengaruh tersebut adalah rasio hutang atas modal menurun sebesar 18,84%, rasio hutang atas aktiva menurun sebesar 4,16%, rentabilitas ekonomi turun sebesar 1,10%, rentabilitas modal sendiri turun sebesar 1,30%, *operating assets turn over* turun sebesar 1,71%, *gross profit margin* meningkat sebesar 0,50%, *operating profit margin* turun sebesar 0,74% dan *net profit margin* turun sebesar 0,26%.
3. Dengan menurunnya rasio hutang atas modal dan rasio hutang atas aktiva, maka kemampuan perusahaan untuk melunasi kewajibannya juga meningkat. Sementara peningkatan *gross profit margin* mengindikasikan peningkatan efisiensi harga pokok penjualan perusahaan. Dengan menurunnya *operating* serta *net profit margin* maka kemampuan penjualan untuk menghasilkan laba juga menurun. Penurunan rentabilitas ekonomi dan modal sendiri juga menunjukkan penurunan aktiva operasi dan modal dalam menghasilkan laba operasi dan laba bersih untuk perusahaan.

ABSTRACT

THE APPLICATION OF INFLATION ACCOUNTING USING GENERAL PRICE LEVEL ACCOUNTING METHOD

Case Study: PT. Usman Jaya Mekar Textile, Magelang
Year 1997

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The aims of this research are to find out: (1) The changes that would occur in the nominal value of the financial statements and (2) The effects of inflation on financial ratios after being adjusted by a price index.

This research is a case study at PT. Usman Jaya Mekar Textile. The techniques of data collecting were documentation and interview. And the data analysis techniques used to solve the problems were by using: (1) Five steps of financial statement adjustment and (2) The tools of financial statement analysis including debt to equity ratio, debt to assets ratio, economic rentability, equity rentability, operating assets turn over, gross profit margin, operating profit margin and net profit margin.

Based on the result of this research, some conclusions are drawn as follows:

1. Inflation effects the nominal value of the financial statements of PT. Usman Jaya Mekar Textile namely the total assets increased by Rp 1.113.937.523,03 (from Rp 13.051.464.467,33 to Rp 14.765.401.990,36). Meanwhile, gross profit increased by Rp 219.118.924,58 (from Rp 2.453.632.730,80 to Rp 2.672.751.655,38). And earning after tax increased by Rp 436.341.017,90 (from Rp 449.505.000,59 to Rp 885.846.018,49).
2. Inflation also effected the financial ratios of PT. Usman Jaya Mekar Textile. The effects were : debt to equity ratio decreased by 18,84%, debt to assets ratio decreased by 4,16%, economic rentability decreased by 1,10%, equity rentability decreased by 1,30%, operating assets turn over decreased by 1,71%, gross profit margin increased by 0,50%, operating profit margin decreased by 0,74% and net profit margin decreased by 0,26%.
3. With the decrease of debt to equity and debt to assets ratio, the ability of the company to settle it's liabilities also increased. Meanwhile, the increase of the gross profit margin after conversion indicates increasing efficiency of cost of goods sold. The decrease of the operating profit margin and net profit margin showed that the ability of total sales to produce both operating profit and net profit also decreased. Finally, the decrease of economic and equity rentability showed that the ability of operating assets and equity in producing operating profit and net profit also decreased.