

## ABSTRAK

### **CURRENT COST ACCOUNTING SEBAGAI PELENGKAP LAPORAN KEUANGAN DALAM PENILAIAN KINERJA PERUSAHAAN** Studi Kasus pada PT. Batik Keris, Sukoharjo

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Penelitian ini bertujuan untuk mengetahui (1) ada atau tidaknya perbedaan hasil pengukuran antara *historical cost / nominal dollar* dengan *current cost constant dollar*, (2) Apakah ada perbedaan hasil pengukuran kinerja perusahaan dengan dasar *historical dollar / nominal dollar* dengan *current cost constant dollar*.

Teknik pengumpulan data yang digunakan adalah dokumentasi dan wawancara, sedangkan untuk teknik analisis yang digunakan adalah (1) menyusun data *current cost* untuk elemen non moneter, menyusun laporan laba rugi *current cost constant dollar*, laporan laba ditahan *current cost constant dollar*, menyusun neraca *current cost / constant dollar*, serta kemudian membandingkan laporan keuangan berdasarkan *historical cost, nominal dollar* dengan laporan keuangan berdasarkan *current cost : constant dollar*. (2) menyusun alat analisis laporan keuangan yaitu *current ratio, quick ratio, cash ratio, debt to equity ratio, debt to total asset ratio, gross profit margin, net profit margin, return on investment, return on equity, total asset turn over*.

Dari hasil penelitian dapat diketahui : pertama adanya perbedaan yang cukup besar antara metode *historical cost / nominal dollar* dengan metode *current cost constant dollar*. Perbedaan ini disebabkan oleh adanya perubahan elemen non moneter dalam laporan keuangan. Kedua, adanya perbedaan hasil pengukuran dalam penilaian kinerja dengan metode *current cost / constant dollar*, yang ditunjukkan dengan perubahan rasio keuangan. Adanya kenaikan *current ratio* yang menunjukkan kenaikan kemampuan perusahaan untuk menjamin kewajiban yang harus segera dipenuhi. *Quick ratio* dan *cash ratio* menunjukkan nilai yang sama. Adanya kenaikan rasio utang atas modal dan kenaikan rasio utang atas aktiva, menunjukkan penurunan kemampuan perusahaan untuk melunasi hutangnya. Ada penurunan *gross profit margin* yang menunjukkan penurunan kemampuan perusahaan untuk menghasilkan laba brutto, sedangkan kenaikan *net profit margin, return on investment, return on equity* menunjukkan peningkatan kemampuan perusahaan untuk menghasilkan laba bersih. Terdapat penurunan *total asset turn over* yang menunjukkan semakin kecil kemampuan dana yang tertanam dalam keseluruhan aktiva yang berputar dalam suatu periode tertentu dalam perusahaan.

## ABSTRACT

### CURRENT COST ACCOUNTING AS A FINANCIAL STATEMENT SUPPLEMENT IN EVALUATING COMPANY'S OPERATING SYSTEM A Case of Study at PT Batik Keris, Sukoharjo.

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The study aimed to find out (1) whether or not the result of measurement based on Historical Cost/Nominal Dollar method was different from that of measurement based on Current Cost/Constant Dollar method (2) whether or not the result of the measurement on the operating system of the company based on Historical Cost/Nominal Dollar method was different from that of measurement based on Current Cost/Constant Dollar method.

Interview and documentation use applied to collect the data. Data analysis techniques included (1) making current cost data for non-monetary element, CC/CD income statement, CC/CD retained earning, and CC/CD Balance Sheet, and comparing Financial Statement based on HC/ND and Financial Statement based on CC/CD; (2) making financial analysis tools which involved Current Ratio, Quick Ratio, Cash Ratio, debt to equity ratio, debt to total asset ratio, gross profit margin, net profit margin, return on investment, return on equity, total asset turn over.

This study concluded that (1) the measurement of HC/ND method was different from CC/CD method. It was due to change of non-monetary element in Financial Statement (2) the result of measurement on the operating system of the company based on HC/ND was different from that of measurement based on CC/CD. It was shown by the change on the financial ratio. The increase of current ratio indicated the increase ability of the company to settle its liabilities. Quick Ratio dan Cash Ratio showed the same value. The increasing debt to equity Ratio and the increasing Ratio to total asset showed the decreasing ability of the company to settle its liabilities. The study also found that was a decreasing ability of the company to produce gross profit. Meanwhile the increasing net profit margin, return on investment, and return on equity showed that the ability of the company to produce net profit increased. The decreasing total asset turn over showed that the ability of fund in the total asset turn over in a certain period decreased.