



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,
RISET, DAN TEKNOLOGI
POLITEKNIK NEGERI SRIWIJAYA
JURUSAN AKUNTANSI
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KESEPAKATAN BIMBINGAN LAPORAN AKHIR

Kami yang bertanda tangan di bawah ini:

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Jurusan : Akuntansi
Program Studi : D-III Akuntansi

Pihak Kedua

Nama : Siska Aprianti, S.E., M.Si., Ak., CA
NIP : 197804102005012020
Jurusan : Akuntansi
Program Studi : Akuntansi

Pada hari ini, ~~Senin~~ tanggal 19 April 2021 telah sepakat untuk melakukan konsultasi bimbingan Laporan Akhir. Konsultasi bimbingan sekurang-kurangnya 1 (satu) kali dalam satu minggu. Pelaksanaan bimbingan pada setiap hari ~~.....~~ dan ~~.....~~ pukul ~~.....~~ WIB secara *Offline/ Online (Daring)*.

Demikianlah kesepakatan ini dibuat dengan penuh kesadaran guna kelancaran penyelesaian Laporan Akhir.

Palembang, Juli 2021

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LEMBAR BIMBINGAN LAPORAN AKHIR

Nama : Dewi Septiana
NIM : 061830500356
Jurusan/Program Studi : Akuntansi/D-III Akuntansi
Judul Laporan Akhir : Analisis Potensi Kebangkrutan pada PT
Sarimelati Kencana, Tbk
Pembimbing I : Siska Aprianti, S.E., M.Si., Ak., CA

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	28/04/2021	Pengajuan judul dan proposal	
2.	03/05/2021	ACC Judul dan proposal, Lanjut bab 1	
3.	10/05/2021	Pengajuan bab 1 & bab 2	
4.	17/05/2021	ACC bab 1 & bab 2, Lanjut bab 3	
5.	27/05/2021	Pengajuan Bab 3	
6.	02/06/2021	Revisi Bab 3, Pengajuan Bab 4	
7.	16/06/2021	ACC Bab 3, Revisi bab 4	
8.	06/07/2021	ACC Bab 4, Pengajuan bab 5	
9.	12/07/2021	ACC bab 5, siap ujian LA	
10.			

Palembang, 2021

Ketua Jurusan Akuntansi

Dr. Evada Dewata, S.E., M. Si., Ak., CA.

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KEMENTERIAN PENDIDIKAN, KEBUDAYAAN,
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LEMBAR BIMBINGAN LAPORAN AKHIR

Nama : Dewi Septiana
NIM : 061830500356
Jurusan/Program Studi : Akuntansi/D-III Akuntansi
Judul Laporan Akhir : Analisis Potensi Kebangkrutan pada
PT Sarimelati Kencana, Tbk
Pembimbing II : Choiruddin, S.E., M. Si.

No.	Tanggal	Uraian Bimbingan	Tanda Tangan Pembimbing
1.	12/04/2021	Pengajuan Judul	
2.	20/04/2021	ACC Judul & Pengajuan proposal	
3.	29/04/2021	ACC proposal, pengajuan Bab I	
4.	07/05/2021	Revisi Bab I, pengajuan Bab II	
5.	14/05/2021	ACC Bab I & II	
6.	21/05/2021	Pengajuan bab III	
7.	28/05/2021	Revisi Bab II	
8.	11/06/2021	Pengajuan Bab IV	
9.	18/06/2021	ACC Bab III, Revisi Bab IV	
10.	06/07/2021	ACC Bab IV	
11.	09/07/2021	Pengajuan Bab V	
12.	13/07/2021	ACC Bab V, siap ujian LA	
13.			
14.			
15.			

Palembang, 2021

Ketua Jurusan Akuntansi

Dr. Evada Devata, S.E., M. Si., Ak., CA

NIP 197806222003122001

LAMPIRAN





[1210000] Statement of financial position presented using current and non-current - General Industry

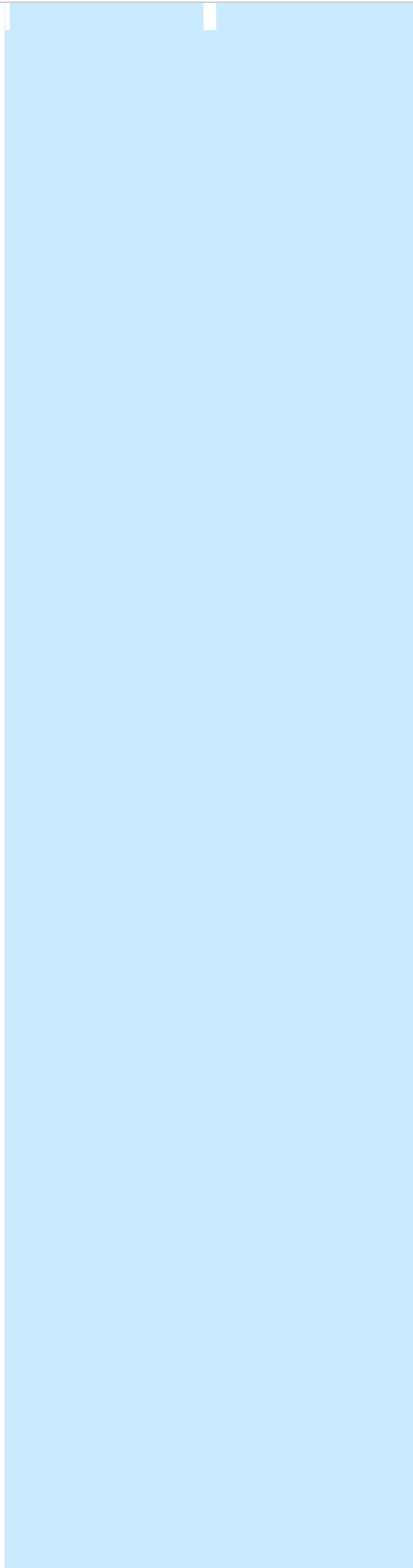
Laporan posisi keuangan			Statement of financial position
Aset	<u>31 December 2018</u>	<u>31 December 2017</u>	Assets
Aset lancar			Current assets
Kas dan setara kas	324,193,391,264	75,462,135,621	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	3,909,870,000		Current restricted funds
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	13,701,790,745	14,503,260,354	Trade receivables third parties
Piutang lainnya			Other receivables
Piutang lainnya pihak ketiga	1,427,301,014	988,007,100	Other receivables third parties
Piutang lainnya pihak berelasi	1,994,225,111	2,867,462,362	Other receivables related parties
Persediaan lancar			Current inventories
Persediaan lancar lainnya	303,899,148,962	268,742,350,356	Current inventories
Biaya dibayar dimuka lancar	161,995,643,360	137,816,582,420	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	5,615,753,679	14,147,933,088	Other current advances
Pajak dibayar dimuka lancar	0	141,174,075	Current prepaid taxes
Aset non-keuangan lancar lainnya	311,267,804	613,550,174	Other current non-financial assets
Jumlah aset lancar	817,048,391,939	515,282,455,550	Total current assets
Aset tidak lancar			Non-current assets
Uang muka tidak lancar			Non-current advances
Uang muka tidak lancar atas pembelian aset tetap	31,127,971,705	14,459,990,838	Non-current advances on purchase of property, plant and equipment
Biaya dibayar dimuka tidak lancar	181,893,644,575	154,970,563,623	Non-current prepaid expenses
Aset pajak tangguhan	21,914,966,554	33,621,440,056	Deferred tax assets
Aset tetap	869,546,297,527	680,786,348,896	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	2,005,297,495		Non-current claims for tax refund
Aset takberwujud selain goodwill	84,107,859,095	74,427,032,293	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	22,542,530,086	20,457,247,780	Other non-current non-financial assets
Jumlah aset tidak lancar	1,213,138,567,037	978,722,623,486	Total non-current assets
Jumlah aset	2,030,186,958,976	1,494,005,079,036	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Pinjaman jangka pendek	20,000,000,000	146,967,236,261	Short-term loans
Utang usaha			Trade payables



Utang usaha pihak ketiga	138,036,800,758	131,687,432,586	Trade payables third parties
Utang usaha pihak berelasi	5,387,873,680	5,556,722,000	Trade payables related parties
Utang lainnya			Other payables
Utang lainnya pihak ketiga	43,958,440,219	35,770,181,669	Other payables third parties
Utang lainnya pihak berelasi	36,316,540	116,278,670	Other payables related parties
Beban akrual jangka pendek	154,679,020,751	148,725,387,453	Current accrued expenses
Utang pajak	55,408,008,577	55,981,249,724	Taxes payable
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	60,464,889,133	54,378,902,124	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	6,791,703,762	6,233,784,996	Current maturities of finance lease liabilities
Utang pihak berelasi jangka pendek	0	23,688,022,826	Current due to related parties
Jumlah liabilitas jangka pendek	484,763,053,420	609,105,198,309	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	58,171,331,351	219,096,082,013	Long-term bank loans
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	598,837,375	7,357,489,177	Long-term finance lease liabilities
Kewajiban imbalan pasca kerja jangka panjang	274,078,437,784	288,750,151,584	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	332,848,606,510	515,203,722,774	Total non-current liabilities
Jumlah liabilitas	817,611,659,930	1,124,308,921,083	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
Saham biasa	302,187,500,000	241,750,000,000	Common stocks
Tambahan modal disetor	581,375,000,000	0	Additional paid-in capital
Cadangan pembayaran berbasis saham	11,419		Reserve of share-based payments
Cadangan pengukuran kembali program imbalan pasti	(19,079,500,641)	(47,050,369,750)	Reserve of remeasurements of defined benefit plans

Saldo laba (akumulasi

Retained earnings



kerugian)			(deficit)
Saldo laba yang telah ditentukan penggunaannya	1,150,000,000	1,150,000,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	346,942,288,268	173,846,527,703	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,212,575,299,046	369,696,157,953	Total equity attributable to equity owners of parent entity
Jumlah ekuitas	1,212,575,299,046	369,696,157,953	Total equity
Jumlah liabilitas dan ekuitas	2,030,186,958,976	1,494,005,079,036	Total liabilities and equity

[1311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - General Industry

Laporan laba rugi dan penghasilan komprehensif lain	31 December 2018	31 December 2017	Statement of profit or loss and other comprehensive income
Penjualan dan pendapatan usaha	3,573,974,086,004	3,027,006,714,345	Sales and revenue
Beban pokok penjualan dan pendapatan	(1,181,118,333,193)	(1,001,536,144,082)	Cost of sales and revenue
Jumlah laba bruto	2,392,855,752,811	2,025,470,570,263	Total gross profit
Beban penjualan	(1,997,392,394,279)	(1,704,568,653,867)	Selling expenses
Beban umum dan administrasi	(179,802,826,819)	(145,558,772,407)	General and administrative expenses
Pendapatan keuangan	8,612,552,297	559,412,367	Finance income
Beban keuangan	(34,018,889,088)	(33,619,782,154)	Finance costs
Pendapatan lainnya	54,237,390,169	59,643,654,438	Other income
Beban lainnya	(12,354,201,136)	(12,469,860,154)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	232,137,383,955	189,456,568,486	Total profit (loss) before tax
Pendapatan (beban) pajak	(59,041,623,390)	(48,132,595,195)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	173,095,760,565	141,323,973,291	Total profit (loss) from continuing operations
Jumlah laba (rugi)	173,095,760,565	141,323,973,291	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	27,970,869,109	(24,208,629,241)	Other comprehensive income for remeasurement of defined benefit obligation, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	27,970,869,109	(24,208,629,241)	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	27,970,869,109	(24,208,629,241)	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	201,066,629,674	117,115,344,050	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	173,095,760,565	141,323,973,291	Profit (loss) attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	201,066,629,674	117,115,344,050	Comprehensive income attributable to parent entity
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity

Laba (rugi) per saham

61

167

Basic earnings (loss) per

dasar dari operasi yang
dilanjutkan



share from continuing
operations

[1210000] Statement of financial position presented using current and non-current - General Industry

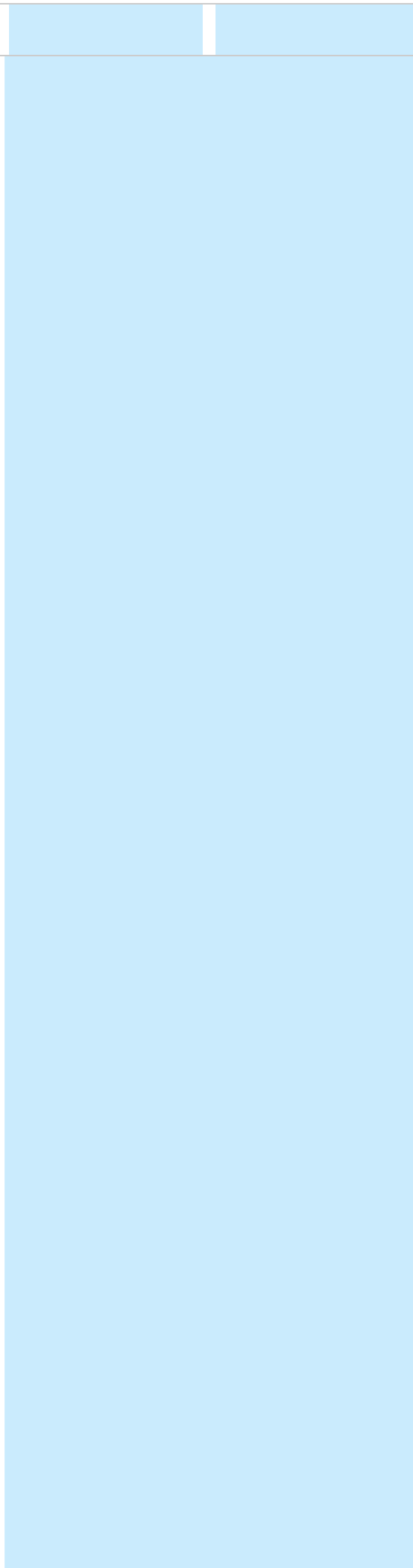
Laporan posisi keuangan			Statement of financial position
Aset	<u>31 December 2019</u>	<u>31 December 2018</u>	Assets
Aset lancar			Current assets
Kas dan setara kas	110,416,915,659	324,193,391,264	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	5,004,360,000	3,909,870,000	Current restricted funds
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	16,306,264,637	13,701,790,745	Trade receivables third parties
Piutang lainnya			Other receivables
Piutang lainnya pihak ketiga	1,228,056,915	1,427,301,014	Other receivables third parties
Piutang lainnya pihak berelasi	4,668,992,257	1,994,225,111	Other receivables related parties
Persediaan lancar			Current inventories
Persediaan lancar lainnya	273,118,615,445	303,899,148,962	Current inventories
Biaya dibayar dimuka lancar	191,649,572,009	161,995,643,360	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	12,072,993,026	5,615,753,679	Other current advances
Aset non-keuangan lancar lainnya	164,590,585	311,267,804	Other current non-financial assets
Jumlah aset lancar	614,630,360,533	817,048,391,939	Total current assets
Aset tidak lancar			Non-current assets
Uang muka tidak lancar			Non-current advances
Uang muka tidak lancar atas pembelian aset tetap	63,516,619,267	31,127,971,705	Non-current advances on purchase of property, plant and equipment
Biaya dibayar dimuka tidak lancar	189,446,426,758	181,893,644,575	Non-current prepaid expenses
Aset pajak tangguhan	15,041,587,449	21,914,966,554	Deferred tax assets
Aset tetap	1,117,053,536,481	869,546,297,527	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	0	2,005,297,495	Non-current claims for tax refund
Aset takberwujud selain goodwill	84,365,041,086	84,107,859,095	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	25,118,337,464	22,542,530,086	Other non-current non-financial assets
Jumlah aset tidak lancar	1,494,541,548,505	1,213,138,567,037	Total non-current assets
Jumlah aset	2,109,171,909,038	2,030,186,958,976	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Pinjaman jangka pendek	0	20,000,000,000	Short-term loans
Utang usaha			Trade payables
Utang usaha pihak ketiga	131,921,094,163	138,036,800,758	Trade payables third parties



Utang usaha pihak berelasi	5,012,318,700	5,387,873,680	Trade payables related parties
Utang lainnya			Other payables
Utang lainnya pihak ketiga	33,053,065,585	43,958,440,219	Other payables third parties
Utang lainnya pihak berelasi	451,736,452	36,316,540	Other payables related parties
Beban akrual jangka pendek	186,045,139,006	154,679,020,751	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	3,527,609,875	2,904,309,587	Short-term post-employment benefit obligations
Utang pajak	62,603,102,161	55,408,008,577	Taxes payable
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	42,905,514,133	60,464,889,133	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	596,733,612	6,791,703,762	Current maturities of finance lease liabilities
Jumlah liabilitas jangka pendek	466,116,313,687	487,667,363,007	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	15,265,817,207	58,171,331,351	Long-term bank loans
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	0	598,837,375	Long-term finance lease liabilities
Kewajiban imbalan pasca kerja jangka panjang	287,914,343,804	271,174,128,197	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	303,180,161,011	329,944,296,923	Total non-current liabilities
Jumlah liabilitas	769,296,474,698	817,611,659,930	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
Saham biasa	302,187,500,000	302,187,500,000	Common stocks
Tambahan modal disetor	581,375,000,000	581,375,000,000	Additional paid-in capital
Cadangan pembayaran berbasis saham	126,468,166	11,419	Reserve of share-based payments
Cadangan pengukuran kembali program imbalan pasti	(5,378,646,544)	(19,079,500,641)	Reserve of remeasurements of defined benefit plans

**Saldo laba (akumulasi
kerugian)**

**Retained earnings
(deficit)**



Saldo laba yang telah ditentukan penggunaannya	1,650,000,000	1,150,000,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	459,915,112,718	346,942,288,268	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,339,875,434,340	1,212,575,299,046	Total equity attributable to equity owners of parent entity
Jumlah ekuitas	1,339,875,434,340	1,212,575,299,046	Total equity
Jumlah liabilitas dan ekuitas	2,109,171,909,038	2,030,186,958,976	Total liabilities and equity

[1311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - General Industry

Laporan laba rugi dan penghasilan komprehensif lain	31 December 2019	31 December 2018	Statement of profit or loss and other comprehensive income
Penjualan dan pendapatan usaha	3,986,701,142,133	3,573,974,086,004	Sales and revenue
Beban pokok penjualan dan pendapatan	(1,303,369,746,736)	(1,181,118,333,193)	Cost of sales and revenue
Jumlah laba bruto	2,683,331,395,397	2,392,855,752,811	Total gross profit
Beban penjualan	(2,243,291,189,933)	(1,997,392,394,279)	Selling expenses
Beban umum dan administrasi	(197,132,610,791)	(179,802,826,819)	General and administrative expenses
Pendapatan keuangan	4,369,235,593	8,612,552,297	Finance income
Beban keuangan	(9,941,025,743)	(34,018,889,088)	Finance costs
Pendapatan lainnya	41,852,063,234	54,525,565,821	Other income
Beban lainnya	(10,305,193,096)	(12,642,376,788)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	268,882,674,661	232,137,383,955	Total profit (loss) before tax
Pendapatan (beban) pajak	(68,861,969,929)	(59,041,623,390)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	200,020,704,732	173,095,760,565	Total profit (loss) from continuing operations
Jumlah laba (rugi)	200,020,704,732	173,095,760,565	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	13,700,854,097	27,970,869,109	Other comprehensive income for remeasurement of defined benefit obligation, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	13,700,854,097	27,970,869,109	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	13,700,854,097	27,970,869,109	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	213,721,558,829	201,066,629,674	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	200,020,704,732	173,095,760,565	Profit (loss) attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	213,721,558,829	201,066,629,674	Comprehensive income attributable to parent entity
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity

Laba (rugi) per saham

66

61

Basic earnings (loss) per

dasar dari operasi yang
dilanjutkan



share from continuing
operations

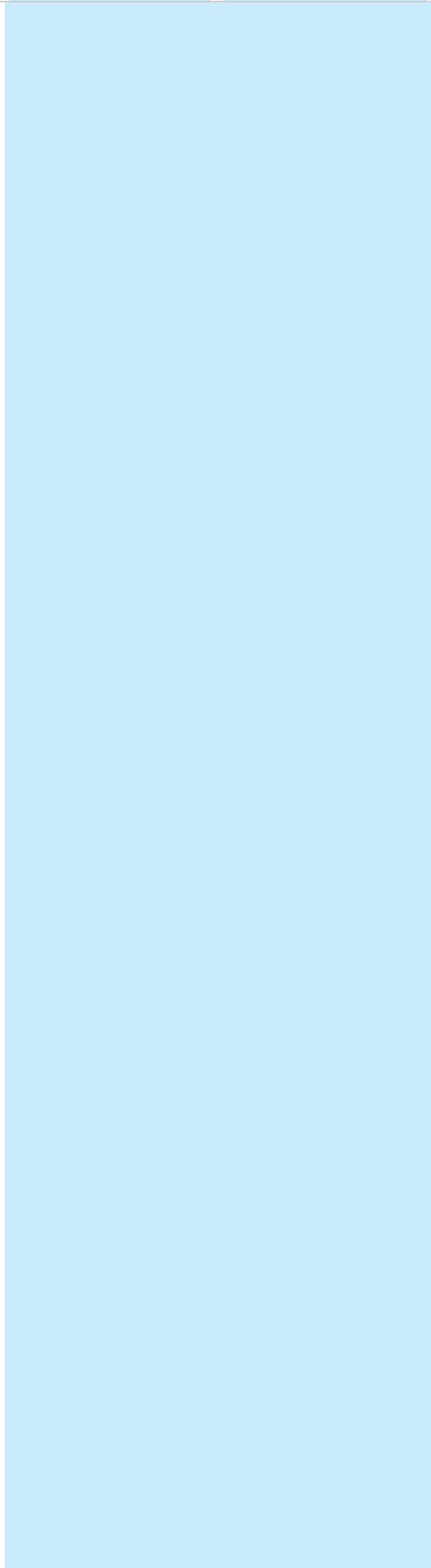
[1210000] Statement of financial position presented using current and non-current - General Industry

Laporan posisi keuangan			Statement of financial position
Aset	<u>31 December 2020</u>	<u>31 December 2019</u>	Assets
Aset lancar			Current assets
Kas dan setara kas	60,699,267,302	110,416,915,659	Cash and cash equivalents
Dana yang dibatasi penggunaannya lancar	5,077,800,000	5,004,360,000	Current restricted funds
Piutang usaha			Trade receivables
Piutang usaha pihak ketiga	19,436,436,828	16,306,264,637	Trade receivables third parties
Piutang lainnya			Other receivables
Piutang lainnya pihak ketiga	9,799,786,782	1,228,056,915	Other receivables third parties
Piutang lainnya pihak berelasi	2,179,789,524	4,668,992,257	Other receivables related parties
Persediaan lancar			Current inventories
Persediaan lancar lainnya	253,106,714,599	273,118,615,445	Current inventories
Biaya dibayar dimuka lancar	40,689,001,816	191,649,572,009	Current prepaid expenses
Uang muka lancar			Current advances
Uang muka lancar lainnya	9,310,470,342	12,072,993,026	Other current advances
Pajak dibayar dimuka lancar	0	0	Current prepaid taxes
Aset non-keuangan lancar lainnya	61,593,918	164,590,585	Other current non-financial assets
Jumlah aset lancar	400,360,861,111	614,630,360,533	Total current assets
Aset tidak lancar			Non-current assets
Uang muka tidak lancar			Non-current advances
Uang muka tidak lancar atas pembelian aset tetap	20,896,931,559	63,516,619,267	Non-current advances on purchase of property, plant and equipment
Biaya dibayar dimuka tidak lancar	0	189,446,426,758	Non-current prepaid expenses
Aset pajak tangguhan	12,360,673,018	15,041,587,449	Deferred tax assets
Aset tetap	1,227,846,391,951	1,117,053,536,481	Property, plant and equipment
Klaim atas pengembalian pajak tidak lancar	23,463,459,107	0	Non-current claims for tax refund
Aset takberwujud selain goodwill	83,892,494,791	84,365,041,086	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	462,445,526,918	25,118,337,464	Other non-current non-financial assets
Jumlah aset tidak lancar	1,830,905,477,344	1,494,541,548,505	Total non-current assets
Jumlah aset	2,231,266,338,455	2,109,171,909,038	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Pinjaman jangka pendek	99,311,976,059	0	Short-term loans
Utang usaha			Trade payables



Utang usaha pihak ketiga	96,490,012,168	131,921,094,163	Trade payables third parties
Utang usaha pihak berelasi	4,070,208,000	5,012,318,700	Trade payables related parties
Utang lainnya			Other payables
Utang lainnya pihak ketiga	32,761,308,165	33,053,065,585	Other payables third parties
Utang lainnya pihak berelasi	972,608,883	451,736,452	Other payables related parties
Utang dividen	0	0	Dividends payable
Beban akrual jangka pendek	109,948,199,401	186,045,139,006	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	24,276,642,630	3,527,609,875	Short-term post-employment benefit obligations
Utang pajak	39,576,900,227	62,603,102,161	Taxes payable
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	7,964,889,144	42,905,514,133	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	0	596,733,612	Current maturities of finance lease liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman lainnya	65,877,723,502	0	Current maturities of other borrowings
Jumlah liabilitas jangka pendek	481,250,468,179	466,116,313,687	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	235,703,732,381	15,265,817,207	Long-term bank loans
Liabilitas jangka panjang atas pinjaman lainnya	69,871,994,779	0	Long-term other borrowings
Kewajiban imbalan pasca kerja jangka panjang	294,072,332,997	287,914,343,804	Long-term post-employment benefit obligations
Jumlah liabilitas jangka panjang	599,648,060,157	303,180,161,011	Total non-current liabilities
Jumlah liabilitas	1,080,898,528,336	769,296,474,698	Total liabilities
Ekuitas			Equity
Ekuitas yang diatribusikan kepada pemilik entitas induk			Equity attributable to equity owners of parent entity
Saham biasa	302,187,500,000	302,187,500,000	Common stocks

Tambahan modal disetor	581,375,000,000	581,375,000,000	Additional paid-in capital
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Saham tresuri	(9,139,567,385)	(0)	Treasury stocks
Cadangan pembayaran berbasis saham	1,129,503,030	126,468,166	Reserve of share-based payments
Cadangan pengukuran kembali program imbalan pasti	(3,208,172,620)	(5,378,646,544)	Reserve of remeasurements of defined benefit plans
Saldo laba (akumulasi kerugian)			Retained earnings (deficit)
Saldo laba yang telah ditentukan penggunaannya	2,350,000,000	1,650,000,000	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	275,673,547,094	459,915,112,718	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	1,150,367,810,119	1,339,875,434,340	Total equity attributable to equity owners of parent entity
Jumlah ekuitas	1,150,367,810,119	1,339,875,434,340	Total equity
Jumlah liabilitas dan ekuitas	2,231,266,338,455	2,109,171,909,038	Total liabilities and equity

[1311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - General Industry

Laporan laba rugi dan penghasilan komprehensif lain	31 December 2020	31 December 2019	Statement of profit or loss and other comprehensive income
Penjualan dan pendapatan usaha	3,458,405,977,840	3,986,701,142,133	Sales and revenue
Beban pokok penjualan dan pendapatan	(1,195,390,647,636)	(1,303,369,746,736)	Cost of sales and revenue
Jumlah laba bruto	2,263,015,330,204	2,683,331,395,397	Total gross profit
Beban penjualan	(2,165,050,608,533)	(2,243,291,189,933)	Selling expenses
Beban umum dan administrasi	(209,432,347,441)	(197,132,610,791)	General and administrative expenses
Pendapatan keuangan	1,774,128,517	4,369,235,593	Finance income
Beban keuangan	(32,441,351,060)	(9,941,025,743)	Finance costs
Pendapatan lainnya	76,178,362,312	41,852,063,234	Other income
Beban lainnya	(25,873,347,970)	(10,305,193,096)	Other expenses
Jumlah laba (rugi) sebelum pajak penghasilan	(91,829,833,971)	268,882,674,661	Total profit (loss) before tax
Pendapatan (beban) pajak	(1,690,075,403)	(68,861,969,929)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	(93,519,909,374)	200,020,704,732	Total profit (loss) from continuing operations
Jumlah laba (rugi)	(93,519,909,374)	200,020,704,732	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	2,170,473,924	13,700,854,097	Other comprehensive income for remeasurement of defined benefit obligation, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	2,170,473,924	13,700,854,097	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	2,170,473,924	13,700,854,097	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	(91,349,435,450)	213,721,558,829	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	(93,519,909,374)	200,020,704,732	Profit (loss) attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	(91,349,435,450)	213,721,558,829	Comprehensive income attributable to parent entity
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity

Laba (rugi) per saham

(31.08)

66.19

Basic earnings (loss) per

dasar dari operasi yang dilanjutkan			share from continuing operations
Laba (rugi) per saham dilusian			Diluted earnings (loss) per share
Laba (rugi) per saham dilusian dari operasi yang dilanjutkan	(31.07)	66.19	Diluted earnings (loss) per share from continuing operations