**BAHAN MI - 3**

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| U.S. COMPOSITE CORPORATION  BALANCE SHEET 2010 AND 2009  ($ IN MILLIONS) | | | | | U.S. COMPOSITE CORPORATION  2010 INCOME STATEMENT  ($ IN MILLIONS) | | |
|  | 2010 | | 2009 | |  | 2010 | |
| $ | % | $ | % | $ | % |
| **ASSETS**  CURRENT ASSETS  Cash and equivalents  Accounts receivable  Inventories  Others  FIXED ASSETS  Property, plant, & equipment  -/- Accumulated depreciation  Net property, plant, equip.  Intangible assets and others  TOTAL ASSETS | 761  140  294  269  58  1,118  1,423  550  873  245  1,879 | 40,5  7,5  15,6  14,3  3,1  59,5  75,7  29,2  46,5  13,0  100,0 | 707  107  270  280  50  1,035  1,274  460  814  221  1,742 | 40,6  6,1  15,5  16,1  2,9  59,4  73,1  26,4  46,7  12,7  100,0 | Total Operating  Revenues  Coct of goods sold  Selling, generl, and  adminis. Expenses  Depreciation  Operating income  Other income  Earnings before interest  and taxes (EBIT)  Interest expense  Pretax income  Taxes  Current : 71 (3,1%)  Deferred : 13 (0,6%)  Net income  Addition to retained  Earnings : 43 (1,9%)  Dividends : 43 (1,9%) | 2,262  1,655  327  90  \_\_\_\_\_\_  190  29  \_\_\_\_\_\_  219  49  \_\_\_\_\_\_  170  84  86 | 100,0  73,2  14,4  4,0  8,4  1,3  9,7  2,2  7,5  3,7  3,8 |
| **LIABILITIES (DEBT) AND STOCKHOLDERS’ EQUITY**  CURRENT LIABILITIES  Account payable  Notes payable  Accrued expenses  LONG-TERM LIABILITIES  Deferred taxes  Long-term debt  STOCKHOLDERS’ EQUITY  Preferred stock  Common stock ($1 par value  Capital surplus  Accumul. retained earnings  -/- Treasury stock  TOTAL LIABILITIES AND EQUITY | 486  213  50  223  588  117  471  805  39  55  347  390  26  1,879 | 25,9  11,3  2,7  11,9  31,3  6,2  25,1  42,8  2,1  2,9  18,5  20,7  1,4  100,0 | 455  197  53  205  562  104 458  725  39  32  327  347  20  1,742 | 26,1  11,3  3,0  11,8  32,3  6,0  26,3  41,6  2,2  1,8  18,8  19,9  1,1  100,0 |

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| PRUFROCK CORPORATION  BALANCE SHEET AS OF DECEMBER 31, 2010 AND 2009—COMMON SIZE  ($ IN MILLIONS) | | | | | | PRUFROCK CORPORATION  2010 INCOME STATEMENT—COMMON SIZE  ($ IN MILLIONS) | | | | |
|  | | 2010 | | 2009 | |  | | 2010 | | |
| $ | % | $ | % | $ | | % |
| **ASSETS**  CURRENT ASSETS  Cash  Accounts receivable  Inventories  FIXED ASSETS (net plant & equip.)  TOTAL ASSETS | | 708  98  188  422  2,880  3,588 | 19,7  2,7  5,2  11,8  80,3  100,0 | 642  84  165  393  2,731  3,373 | 19,1  2,5  4,9  11,7  80.9  100,0 | Sales  Coct of goods sold  Depreciation  Earnings before interest  and taxes (EBIT)  Interest paid  Taxable income  Taxes (34%)  Net income  Addition to retained  Earnings : 5,2  Dividends : 10,5 | | 2,311  1,344  276  691  141  550  187  363 | | 100,0  58,2  11,9  29,9  6,1  23,8  8,1  15,7 |
| **LIABILITIES (DEBT) AND**  **OWNERS’ EQUITY**  CURRENT LIABILITIES  Account payable  Notes payable  LONG-TERM LIABILITIES/DEBT  OWNERS’ EQUITY  Common stock & paid-in surplus  Retained earnings  TOTAL LIABILITIES AND EQUITY | | 540  344  196  457  2,591  550  2,041  3,588 | 15,1  9,6  5,5  12,7  72,2  15,3  56,9  100,0 | 543  312  231  531  2,299  500  1,799  3,373 | 16,0  9,2  6,8  15,7  68,1  14,8  53,3  100,0 |
| U.S. COMPOSITE CORPORATION  2010 STATEMENT CASH FLOWS  ($ IN MILLIONS) | | | | | | | |
| OPERATIONS  Net income  Depreciation  Deferred taxes  Changes in assets and liabilities  Accounts receivable  Inventories  Accounts payable  Accrued expenses  Other  INVESTING ACTIVIES  Acqisition of fixed assets  Sales of fixed assets  FINANCIAL ACTIVITIES  Retirement of long term debt  Proceeds from long term debt sales  Change in note payable  Dividends  Repurchase of stock  Proceeds from new stock issue  CHANGES IN CASH (ON THE BALANCE SHEET) | | | | | | 202  86  90  13  13  - 24  11  16  18  - 8  - 173  - 198  25  4  - 73  86  - 3  - 43  - 6  43  33 | |

**Sumber Chapter 2 dan 3 :**

**Ross, Stephen A., Westerfield, Randolph W., Jafee, Jeffrey, Corporate Finance, McGraw-Hill, Ninth Edition (International), 2010.**