Tabel 4. 2
Hasil Perhitungan ROA

NAMA PERUSAHAAN	ROA (NI/TA)				
	1999	2000	2001	2002	2003
PT BERLIAN LAJU TANKER	0,0276	0,0092	0,0360	0,0401	0,0557
PT CENTRIS MULTI PERDANA	0,0089	0,0186	0,0171	-0,0173	0,0120
PT HUMPUSS INTERMODA	0,0224	0,0401	0,0563	0,0488	0,0561
PT SAMUDRA INDONESIA	0,0590	0,0378	0,0359	0,0396	0,0306
PT STEADY SAFE	0,0926	-1,9671	-0,0800	5,8852	0,0685
PT ZEBRA NUSANTARA	-0,0450	-0,0510	0,0171	0,0701	0,0082
	0,1653	**-1,9124**	**0,0824**	**6,0664**	**0,2310**

NAMA PERUSAHAAN	ROA (NI/TA)			
	2004	2005	2006	2007
PT BERLIAN LAJU TANKER	0,0556	0,0543	0,1348	0,0440
PT CENTRIS MULTI PERDANA	0,0118	0,0032	-0,0330	-0,0560
PT HUMPUSS INTERMODA	0,0060	0,0411	0,0622	0,0789
PT SAMUDRA INDONESIA	0,0573	0,0896	0,0167	0,0332
PT STEADY SAFE	0,0045	-0,0414	-0,0443	-0,0007
PT ZEBRA NUSANTARA	0,0243	0,0102	0,0011	-0,0424
	0,1594	**0,1571**	**0,1375**	**0,0570**

Sumber: Diolah oleh peneliti, 2008

Tabel 4. 4
Hasil Perhitungan AKO/TA

NAMA PERUSAHAAN	AKO/TA				
	1999	2000	2001	2002	2003
PT BERLIAN LAJU TANKER	0,0276	0,0461	0,0839	0,0647	0,0597
PT CENTRIS MULTI PERDANA	0,0764	0,1127	0,0992	-0,2711	0,1338
PT HUMPUSS INTERMODA	0,0611	0,0934	0,0608	0,0741	0,0870
PT SAMUDRA INDONESIA	0,1126	0,0631	0,1250	0,1137	0,0678
PT STEADY SAFE	-0,0249	-0,0180	0,0022	0,0135	0,0061
PT ZEBRA NUSANTARA	0,0290	0,0595	0,0419	0,0760	0,0020
	0,2817	**0,3568**	**0,4130**	**0,0709**	**0,3565**

NAMA PERUSAHAAN	AKO/TA			
	2004	2005	2006	2007
PT BERLIAN LAJU TANKER	0,0932	0,0466	0,0603	0,0119
PT CENTRIS MULTI PERDANA	0,1350	0,1117	0,0054	0,0322
PT HUMPUSS INTERMODA	0,0083	0,1327	0,1134	0,1089
PT SAMUDRA INDONESIA	0,0539	0,1812	0,0437	0,0459
PT STEADY SAFE	0,0282	-0,0118	-0,0033	0,0186
PT ZEBRA NUSANTARA	-0,0329	0,0589	0,0216	0,0105
	0,2857	**0,5193**	**0,2411**	**0,2281**

Sumber: Diolah oleh peneliti, 2008

Tabel 4. 6
Hasil Perhitungan Akrual Operasi

NAMA PERUSAHAAN	∆piutang usaha + ∆persediaan + ∆biaya di bayar dimuka - ∆hutang usaha - ∆hutang pajak				
	1999	2000	2001	2002	2003
PT BERLIAN LAJU TANKER	32.068.037.676	-32.068.037.676	-68.095.919.817	11.022.252.505	-3.038.812.238
PT CENTRIS MULTI PERDANA	5.845.004.526	-5.845.004.526	-7.425.387.789	-3.731.072.034	793.054.588
PT HUMPUSS INTERMODA	28.278.979.000	-29.078.707.000	75.444.915.000	-69.745.315.141	-129.598.353.000
PT SAMUDRA INDONESIA	-256.863.684.000	256.863.684.000	111.596.076.000	-20.831.990.000	-87.494.039.000
PT STEADY SAFE	21.989.932.056	-21.989.932.056	-860.298.478	-129.174.532	18.217.116.981
PT ZEBRA NUSANTARA	2.157.861.744	-2.157.861.744	1.253.250.108	15.236.359.461	-13.968.413.543
	-166.523.868.998	**165.724.140.998**	**111.912.635.024**	**-68.178.939.741**	**-215.089.446.212**

NAMA PERUSAHAAN				
	2004	2005	2006	2007
PT BERLIAN LAJU TANKER	21.146.773.902	226.143.583.267	136.322.080.430	286.304.245.209
PT CENTRIS MULTI PERDANA	793.034.588	4.054.839.586	5.753.367.547	2.019.217.975
PT HUMPUSS INTERMODA	43.195.832.000	-103.620.939.000	-4.480.807.000	-5.439.326.000
PT SAMUDRA INDONESIA	108.252.503.000	-17.187.926.000	-12.533.612.000	40.291.817.000
PT STEADY SAFE	75.352.473	8.972.185.884	9.666.643.177	711.103.187
PT ZEBRA NUSANTARA	4.014.837.810	1.750.668.531	-1.133.646.480	-2.233.256.299
	177.478.333.773	**120.112.412.268**	**133.594.025.674**	**321.653.801.072**

Sumber: Diolah oleh peneliti, 2008

Tabel 4. 7
Hasil Perhitungan Akrual non Operasi

NAMA PERUSAHAAN	Akrual non Operasi = Total Akrual – Akrual non Operasi				
	1999	2000	2001	2002	2003
PT BERLIAN LAJU TANKER	180.549.598.900	30.128.459.978	183.592.494.783	300.101.901.810	91.404.497.541
PT CENTRIS MULTI PERDANA	-1.217.759.336	9.683.504.003	29.526.682.841	-726.095.042	11.184.925.667
PT HUMPUSS INTERMODA	-26.120.596.174	-4.034.013.000	-21.555.448.000	91.608.726.141	139.566.517.000
PT SAMUDRA INDONESIA	351.634.013.000	-257.518.104.000	-193.226.914.000	-57.194.799.000	86.741.216.000
PT STEADY SAFE	155.226.536.977	-1.179.272.214.105	-32.165.238.769	1.628.049.686.526	2.908.810.508
PT ZEBRA NUSANTARA	-7.283.354.430	-5.588.762.551	2.176.268.816	-12.349.306.372	17.204.502.779
	652.788.438.937	**-1.406.601.129.675**	**-31.652.154.329**	**1.949.490.114.063**	**349.010.469.495**

NAMA PERUSAHAAN	Akrual non Operasi = Total Akrual – Akrual non Operasi			
	2004	2005	2006	2007
PT BERLIAN LAJU TANKER	67.218.911.401	66.573.947.761	742.747.154.483	1.022.503.541.791
PT CENTRIS MULTI PERDANA	11.184.945.667	54.212.849	701.577.788	281.898.217
PT HUMPUSS INTERMODA	-33.227.668.000	-3.893.634.000	-9.116.504.000	4.449.584.000
PT SAMUDRA INDONESIA	-109.005.326.000	-208.763.188.000	-14.327.370.000	-69.437.575.000
PT STEADY SAFE	21.050.575.016	-8.025.103.828	-8.698.869.642	-495.511.982
PT ZEBRA NUSANTARA	-778.748.574	6.059.707.263	11.039.796.465	17.232.366.487
	-43.557.310.490	**-147.994.057.955**	**722.345.785.094**	**974.534.303.513**

Sumber: Diolah oleh peneliti, 2008