Nama   : Meli Dwi Atika Putri

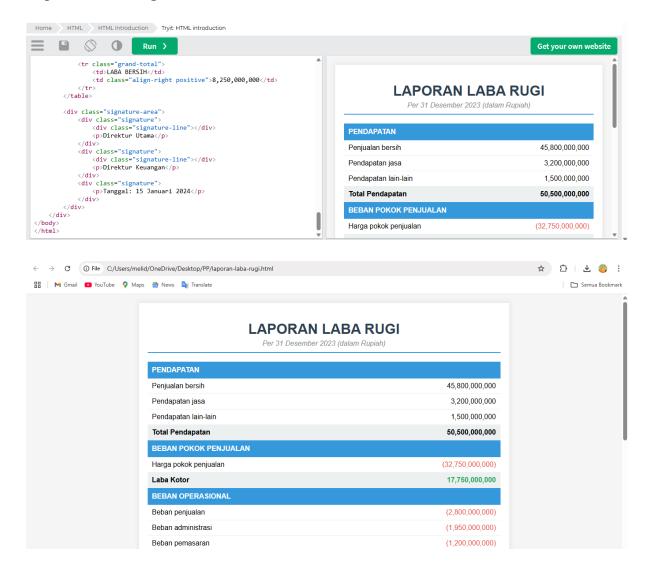NIM   : 12030123120070

Mata Kuliah   : Pengkodean dan Pemrograman/ Kelas D

Dosen Pengampu : Dr. Totok Dewayanto, S.E., M.Si., Akt.
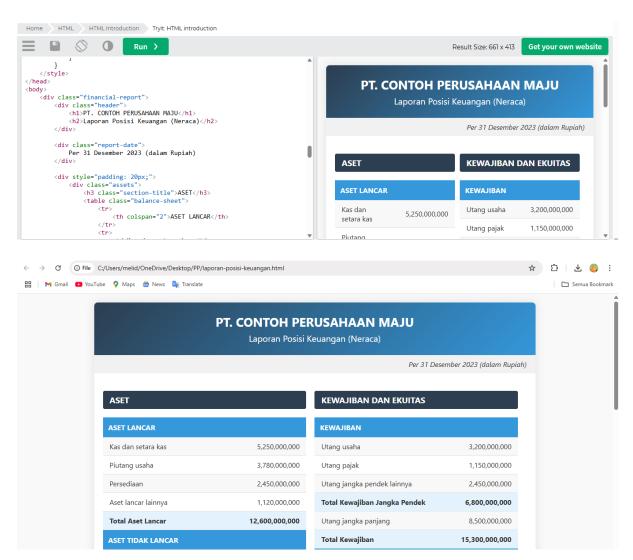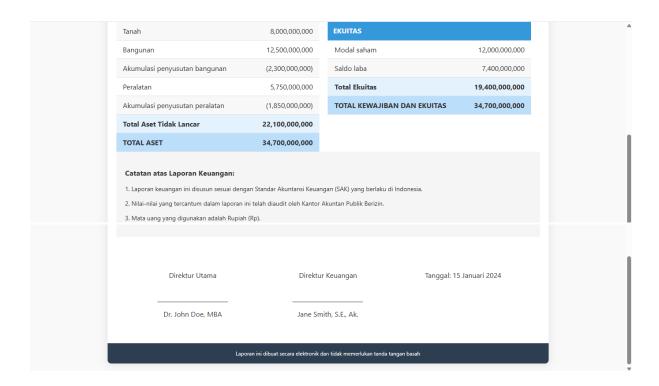

TUGAS 2

W3SCHOOL : KODE HTML LAPORAN KEUANGAN

1. **Laporan Laba Rugi**

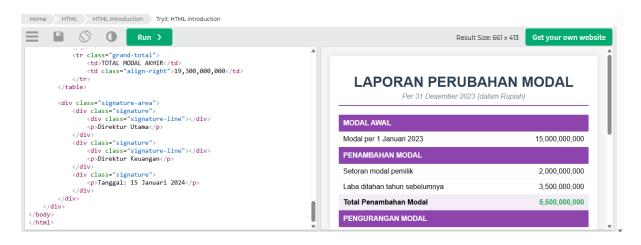|	
Total Beban Operasional	**(5,950,000,000)**
Laba Usaha	**11,800,000,000**
PENDAPATAN/BEBAN LAIN-LAIN	
Pendapatan bunga	350,000,000
Beban bunga	(1,200,000,000)
Total Pendapatan/Beban Lain-lain	**(850,000,000)**
LABA SEBELUM PAJAK	**10,950,000,000**
Beban pajak penghasilan	(2,700,000,000)
LABA BERSIH	**8,250,000,000**

Tanggal: 15 Januari 2024

_____   _____

Direktur Utama   Direktur Keuangan

2. Laporan Posisi Keuangan (Neraca)

Tanah		8,000,000,000
Bangunan		12,500,000,000
Akumulasi penyusutan bangunan		(2,300,000,000)
Peralatan		5,750,000,000
Akumulasi penyusutan peralatan		(1,850,000,000)
Total Aset Tidak Lancar		**22,100,000,000**
TOTAL ASET		**34,700,000,000**

EKUITAS

Modal saham	12,000,000,000
Saldo laba	7,400,000,000
Total Ekuitas	**19,400,000,000**
TOTAL KEWAJIBAN DAN EKUITAS	**34,700,000,000**

Catatan atas Laporan Keuangan:

1. Laporan keuangan ini disusun sesuai dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia.

2. Nilai-nilai yang tercantum dalam laporan ini telah diaudit oleh Kantor Akuntan Publik Berizin.

3. Mata uang yang digunakan adalah Rupiah (Rp).

Direktur Utama   Direktur Keuangan   Tanggal: 15 Januari 2024

_____   _____

Dr. John Doe, MBA   Jane Smith, S.E., Ak.

Laporan ini dibuat secara elektronik dan tidak memerlukan tanda tangan basah

3. Laporan Perubahan Modal

LAPORAN PERUBAHAN MODAL

Per 31 Desember 2023 (dalam Rupiah)

MODAL AWAL	
Modal per 1 Januari 2023	15,000,000,000
PENAMBAHAN MODAL	
Setoran modal pemilik	2,000,000,000
Laba ditahan tahun sebelumnya	3,500,000,000
Total Penambahan Modal	**5,500,000,000**
PENGURANGAN MODAL	
Prive pemilik	(1,200,000,000)
Kerugian tahun berjalan	(0)
Total Pengurangan Modal	**(1,200,000,000)**
MODAL AKHIR	**19,300,000,000**
DETAIL MODAL AKHIR	
Modal saham	17,000,000,000
Saldo laba	2,300,000,000
TOTAL MODAL AKHIR	**19,300,000,000**

Tanggal: 15 Januari 2024

_____   _____

Direktur Utama   Direktur Keuangan

4. Laporan Arus Kas


```
            <tr class="grand-total">
                <td>SALDO KAS AKHIR PERIODE</td>
                <td class="align-right">10,250,000,000</td>
            </tr>
        </table>

        <div class="signature-area">
            <div class="signature">
                <div class="signature-line"></div>
                <p>Direktur Utama</p>
            </div>
            <div class="signature">
                <div class="signature-line"></div>
                <p>Direktur Keuangan</p>
            </div>
            <div class="signature">
                <p>Tanggal: 15 Januari 2024</p>
            </div>
        </div>
    </div>
</body>
</html>
```

LAPORAN ARUS KAS
Per 31 Desember 2023 (dalam Rupiah)

ARUS KAS DARI AKTIVITAS OPERASI	
Laba bersih	8,250,000,000
Penyusutan dan amortisasi	1,500,000,000
Perubahan piutang usaha	(750,000,000)
Perubahan persediaan	(1,200,000,000)
Perubahan utang usaha	900,000,000
Kas bersih dari aktivitas operasi	**8,700,000,000**

C:/Users/melid/OneDrive/Desktop/PP/laporan-arus-kas.html

LAPORAN ARUS KAS
Per 31 Desember 2023 (dalam Rupiah)

ARUS KAS DARI AKTIVITAS OPERASI	
Laba bersih	8,250,000,000
Penyusutan dan amortisasi	1,500,000,000
Perubahan piutang usaha	(750,000,000)
Perubahan persediaan	(1,200,000,000)
Perubahan utang usaha	900,000,000
Kas bersih dari aktivitas operasi	**8,700,000,000**
ARUS KAS DARI AKTIVITAS INVESTASI	
Pembelian peralatan	(3,500,000,000)
Penjualan aset tetap	750,000,000
Kas bersih dari aktivitas investasi	**(2,750,000,000)**
ARUS KAS DARI AKTIVITAS PENDANAAN	
Penerimaan pinjaman	5,000,000,000
Pembayaran pinjaman	(2,000,000,000)
Prive pemilik	(1,200,000,000)
Kas bersih dari aktivitas pendanaan	**1,800,000,000**
KENAIKAN BERSIH KAS	**7,750,000,000**
Saldo kas awal periode	2,500,000,000
SALDO KAS AKHIR PERIODE	**10,250,000,000**

Tanggal: 15 Januari 2024

Direktur Utama   Direktur Keuangan

```html
<!DOCTYPE html>
<html lang="id">
<head>
    <meta charset="UTF-8">
    <meta name="viewport" content="width=device-width, initial-scale=1.0">
    <title>Laporan Laba Rugi</title>
    <style>
        body {
            font-family: Arial, sans-serif;
            margin: 0;
            padding: 20px;
            background-color: #f5f5f5;
        }

        .financial-report {
            max-width: 800px;
            margin: 0 auto;
            background-color: white;
            box-shadow: 0 0 10px rgba(0,0,0,0.1);
            padding: 20px;
        }

        .header {
            text-align: center;
            margin-bottom: 20px;
            padding-bottom: 10px;
            border-bottom: 2px solid #3498db;
        }

        .header h1 {
            color: #2c3e50;
            margin-bottom: 5px;
        }

        .report-period {
            font-style: italic;
            color: #7f8c8d;
        }

        .income-statement {
            width: 100%;
            border-collapse: collapse;
            margin-top: 20px;
        }

        .income-statement th {
            background-color: #3498db;
            color: white;
            padding: 10px;
            text-align: left;
        }

        .income-statement td {
            padding: 8px 10px;
            border-bottom: 1px solid #ecf0f1;
        }

        .sub-total {
            font-weight: bold;
            background-color: #ecf0f1;
        }

        .grand-total {
            font-weight: bold;
            background-color: #bdc3c7;
            font-size: 1.1em;
        }

        .negative {
            color: #e74c3c;
        }

        .positive {
            color: #27ae60;
        }

        .align-right {
            text-align: right;
        }

        .signature-area {
            margin-top: 40px;
            display: flex;
            justify-content: space-between;
        }

        .signature {
            width: 200px;
            text-align: center;
        }

        .signature-line {
            border-top: 1px solid #333;
            margin: 40px auto 10px;
            width: 80%;
        }
    </style>
</head>
<body>
    <div class="financial-report">
        <div class="header">
            <h1>LAPORAN LABA RUGI</h1>
            <div class="report-period">Per 31 Desember 2023 (dalam Rupiah)</div>
        </div>

        <table class="income-statement">
```

```html
            <tr>
                <th colspan="2">PENDAPATAN</th>
            </tr>
            <tr>
                <td>Penjualan bersih</td>
                <td class="align-right">45,800,000,000</td>
            </tr>
            <tr>
                <td>Pendapatan jasa</td>
                <td class="align-right">3,200,000,000</td>
            </tr>
            <tr>
                <td>Pendapatan lain-lain</td>
                <td class="align-right">1,500,000,000</td>
            </tr>
            <tr class="sub-total">
                <td>Total Pendapatan</td>
                <td class="align-right">50,500,000,000</td>
            </tr>

            <tr>
                <th colspan="2">BEBAN POKOK PENJUALAN</th>
            </tr>
            <tr>
                <td>Harga pokok penjualan</td>
                <td class="align-right negative">(32,750,000,000)</td>
            </tr>
            <tr class="sub-total">
                <td>Laba Kotor</td>
                <td class="align-right positive">17,750,000,000</td>
            </tr>

            <tr>
                <th colspan="2">BEBAN OPERASIONAL</th>
            </tr>
            <tr>
                <td>Beban penjualan</td>
                <td class="align-right negative">(2,800,000,000)</td>
            </tr>
            <tr>
                <td>Beban administrasi</td>
                <td class="align-right negative">(1,950,000,000)</td>
            </tr>
            <tr>
                <td>Beban pemasaran</td>
                <td class="align-right negative">(1,200,000,000)</td>
            </tr>
            <tr class="sub-total">
                <td>Total Beban Operasional</td>
                <td class="align-right negative">(5,950,000,000)</td>
            </tr>
            <tr class="sub-total">
                <td>Laba Usaha</td>
                <td class="align-right positive">11,800,000,000</td>
            </tr>

            <tr>
                <th colspan="2">PENDAPATAN/BEBAN LAIN-LAIN</th>
            </tr>
            <tr>
                <td>Pendapatan bunga</td>
                <td class="align-right">350,000,000</td>
            </tr>
            <tr>
                <td>Beban bunga</td>
                <td class="align-right negative">(1,200,000,000)</td>
            </tr>
            <tr class="sub-total">
                <td>Total Pendapatan/Beban Lain-lain</td>
                <td class="align-right negative">(850,000,000)</td>
            </tr>

            <tr class="grand-total">
                <td>LABA SEBELUM PAJAK</td>
                <td class="align-right positive">10,950,000,000</td>
            </tr>

            <tr>
                <td>Beban pajak penghasilan</td>
                <td class="align-right negative">(2,700,000,000)</td>
            </tr>

            <tr class="grand-total">
                <td>LABA BERSIH</td>
                <td class="align-right positive">8,250,000,000</td>
```

```html
            </tr>
        </table>

        <div class="signature-area">
            <div class="signature">
                <div class="signature-line"></div>
                <p>Direktur Utama</p>
            </div>
            <div class="signature">
                <div class="signature-line"></div>
                <p>Direktur Keuangan</p>
            </div>
            <div class="signature">
                <p>Tanggal: 15 Januari 2024</p>
            </div>
        </div>
    </div>
</body>
</html>
```

b. Kode HTML Laporan Posisi Keuangan (Neraca)

```html
<!DOCTYPE html>
<html lang="id">
<head>
    <meta charset="UTF-8">
    <meta name="viewport" content="width=device-width, initial-scale=1.0">
    <title>Laporan Posisi Keuangan (Neraca)</title>
    <style>
        body {
            font-family: 'Segoe UI', Tahoma, Geneva, Verdana, sans-serif;
            margin: 0;
            padding: 20px;
            background-color: #f9f9f9;
            color: #333;
        }

        .financial-report {
            max-width: 1000px;
            margin: 0 auto;
            background-color: white;
            box-shadow: 0 0 20px rgba(0, 0, 0, 0.1);
            border-radius: 8px;
            overflow: hidden;
        }

        .header {
            background: linear-gradient(135deg, #2c3e50, #3498db);
            color: white;
            padding: 25px;
            text-align: center;
            position: relative;
        }

        .header h1 {
            margin: 0;
            font-size: 28px;
        }

        .header h2 {
            margin: 5px 0 0;
            font-size: 20px;
            font-weight: normal;
        }

        .company-logo {
            position: absolute;
            top: 20px;
            left: 20px;
            height: 60px;
        }

        .report-date {
            text-align: right;
            padding: 10px 20px;
            background-color: #f1f1f1;
            font-style: italic;
        }

        .balance-sheet {
            width: 100%;
            border-collapse: collapse;
            margin: 0;
        }

        .balance-sheet th {
            background-color: #3498db;
            color: white;
            padding: 12px;
            text-align: left;
        }

        .balance-sheet td {
            padding: 10px 15px;
            border-bottom: 1px solid #e0e0e0;
        }

        .balance-sheet tr:nth-child(even) {
            background-color: #f8f8f8;
        }

        .balance-sheet tr:hover {
```

```css
            background-color: #f0f7ff;
        }

        .main-total {
            font-weight: bold;
            background-color:        #e3f2fd
!important;
        }

        .grand-total {
            font-weight: bold;
            font-size: 16px;
            background-color:        #bbdefb
!important;
        }

        .assets {
            width: 48%;
            float: left;
            margin-right: 2%;
        }

        .liabilities-equity {
            width: 48%;
            float: left;
        }

        .section-title {
            background-color: #2c3e50;
            color: white;
            padding: 8px 15px;
            margin-top: 20px;
            border-radius: 4px;
        }

        .notes {
            clear: both;
            padding: 20px;
            background-color: #f5f5f5;
            margin-top: 20px;
            font-size: 14px;
        }

        .signature-area {
            margin-top: 40px;
            display: flex;
            justify-content: space-around;
            padding: 20px;
        }

        .signature {
            text-align: center;
            width: 200px;
        }

        .signature-line {
            border-top: 1px solid #333;
            margin: 50px auto 10px;
            width: 80%;
        }

        .footer {
            text-align: center;
            padding: 15px;
            background-color: #2c3e50;
            color: white;
            font-size: 12px;
        }

        @media print {
            body {
                background-color: white;
            }

            .financial-report {
                box-shadow: none;
            }

            .header {
                -webkit-print-color-adjust:
exact;
                print-color-adjust: exact;
            }
        }
    </style>
</head>
<body>
    <div class="financial-report">
        <div class="header">
            <h1>PT.            CONTOH
PERUSAHAAN MAJU</h1>
            <h2>Laporan Posisi Keuangan
(Neraca)</h2>
        </div>

        <div class="report-date">
            Per 31 Desember 2023 (dalam
Rupiah)
        </div>

        <div style="padding: 20px;">
            <div class="assets">
                <h3            class="section-
title">ASET</h3>
                <table class="balance-sheet">
                    <tr>
                        <th    colspan="2">ASET
LANCAR</th>
                    </tr>
                    <tr>
                        <td>Kas    dan    setara
kas</td>
```

```html
            <td            style="text-align:
right;">5,250,000,000</td>
            </tr>
            <tr>
                <td>Piutang usaha</td>
                <td            style="text-align:
right;">3,780,000,000</td>
            </tr>
            <tr>
                <td>Persediaan</td>
                <td            style="text-align:
right;">2,450,000,000</td>
            </tr>
            <tr>
                <td>Aset            lancar
lainnya</td>
                <td            style="text-align:
right;">1,120,000,000</td>
            </tr>
            <tr class="main-total">
                <td>Total Aset Lancar</td>
                <td            style="text-align:
right;">12,600,000,000</td>
            </tr>

            <tr>
                <th    colspan="2">ASET
TIDAK LANCAR</th>
            </tr>
            <tr>
                <td>Tanah</td>
                <td            style="text-align:
right;">8,000,000,000</td>
            </tr>
            <tr>
                <td>Bangunan</td>
                <td            style="text-align:
right;">12,500,000,000</td>
            </tr>
            <tr>
                <td>Akumulasi penyusutan
bangunan</td>
                <td            style="text-align:
right;">(2,300,000,000)</td>
            </tr>
            <tr>
                <td>Peralatan</td>
                <td            style="text-align:
right;">5,750,000,000</td>
            </tr>
            <tr>
                <td>Akumulasi penyusutan
peralatan</td>
                <td            style="text-align:
right;">(1,850,000,000)</td>
            </tr>
```

```html
            <tr class="main-total">
                <td>Total    Aset    Tidak
Lancar</td>
                <td            style="text-align:
right;">22,100,000,000</td>
            </tr>

            <tr class="grand-total">
                <td>TOTAL ASET</td>
                <td            style="text-align:
right;">34,700,000,000</td>
            </tr>
        </table>
    </div>

    <div class="liabilities-equity">
        <h3                class="section-
title">KEWAJIBAN                DAN
EKUITAS</h3>
        <table class="balance-sheet">
            <tr>
                <th
colspan="2">KEWAJIBAN</th>
            </tr>
            <tr>
                <td>Utang usaha</td>
                <td            style="text-align:
right;">3,200,000,000</td>
            </tr>
            <tr>
                <td>Utang pajak</td>
                <td            style="text-align:
right;">1,150,000,000</td>
            </tr>
            <tr>
                <td>Utang  jangka  pendek
lainnya</td>
                <td            style="text-align:
right;">2,450,000,000</td>
            </tr>
            <tr class="main-total">
                <td>Total        Kewajiban
Jangka Pendek</td>
                <td            style="text-align:
right;">6,800,000,000</td>
            </tr>

            <tr>
                <td>Utang          jangka
panjang</td>
                <td            style="text-align:
right;">8,500,000,000</td>
            </tr>
            <tr class="main-total">
                <td>Total Kewajiban</td>
```

```html
            <td style="text-align: right;">15,300,000,000</td>
          </tr>

          <tr>
            <th colspan="2">EKUITAS</th>
          </tr>
          <tr>
            <td>Modal saham</td>
            <td style="text-align: right;">12,000,000,000</td>
          </tr>
          <tr>
            <td>Saldo laba</td>
            <td style="text-align: right;">7,400,000,000</td>
          </tr>
          <tr class="main-total">
            <td>Total Ekuitas</td>
            <td style="text-align: right;">19,400,000,000</td>
          </tr>

          <tr class="grand-total">
            <td>TOTAL KEWAJIBAN DAN EKUITAS</td>
            <td style="text-align: right;">34,700,000,000</td>
          </tr>
        </table>
      </div>

      <div class="notes">
        <h3>Catatan atas Laporan Keuangan:</h3>
        <p>1. Laporan keuangan ini disusun sesuai dengan Standar Akuntansi Keuangan (SAK) yang berlaku di Indonesia.</p>
        <p>2. Nilai-nilai yang tercantum dalam laporan ini telah diaudit oleh Kantor Akuntan Publik Berizin.</p>
        <p>3. Mata uang yang digunakan adalah Rupiah (Rp).</p>
      </div>

      <div class="signature-area">
        <div class="signature">
          <p>Direktur Utama</p>
          <div class="signature-line"></div>
          <p>Dr. John Doe, MBA</p>
        </div>
        <div class="signature">
          <p>Direktur Keuangan</p>
```

```html
          <div class="signature-line"></div>
          <p>Jane Smith, S.E., Ak.</p>
        </div>
        <div class="signature">
          <p>Tanggal: 15 Januari 2024</p>
        </div>
      </div>
    </div>

    <div class="footer">
      Laporan ini dibuat secara elektronik dan tidak memerlukan tanda tangan basah
    </div>
  </div>
</body>
</html>
```

```html
<!DOCTYPE html>
<html lang="id">
<head>
  <meta charset="UTF-8">
  <meta name="viewport" content="width=device-width, initial-scale=1.0">
  <title>Laporan Perubahan Modal</title>
  <style>
    body {
      font-family: Arial, sans-serif;
      margin: 0;
      padding: 20px;
      background-color: #f5f5f5;
    }

    .financial-report {
      max-width: 800px;
      margin: 0 auto;
      background-color: white;
      box-shadow: 0 0 10px rgba(0,0,0,0.1);
      padding: 20px;
    }

    .header {
      text-align: center;
      margin-bottom: 20px;
      padding-bottom: 10px;
      border-bottom: 2px solid #8e44ad;
    }

    .header h1 {
      color: #2c3e50;
      margin-bottom: 5px;
```

```css
        }

        .report-period {
            font-style: italic;
            color: #7f8c8d;
        }

        .equity-statement {
            width: 100%;
            border-collapse: collapse;
            margin-top: 20px;
        }

        .equity-statement th {
            background-color: #8e44ad;
            color: white;
            padding: 10px;
            text-align: left;
        }

        .equity-statement td {
            padding: 8px 10px;
            border-bottom: 1px solid #ecf0f1;
        }

        .sub-total {
            font-weight: bold;
            background-color: #f4ecf7;
        }

        .grand-total {
            font-weight: bold;
            background-color: #d2b4de;
            font-size: 1.1em;
        }

        .negative {
            color: #e74c3c;
        }

        .positive {
            color: #27ae60;
        }

        .align-right {
            text-align: right;
        }

        .signature-area {
            margin-top: 40px;
            display: flex;
            justify-content: space-between;
        }

        .signature {
            width: 200px;
```

```css
            text-align: center;
        }

        .signature-line {
            border-top: 1px solid #333;
            margin: 40px auto 10px;
            width: 80%;
        }
    </style>
</head>
<body>
    <div class="financial-report">
        <div class="header">
            <h1>LAPORAN PERUBAHAN MODAL</h1>
            <div class="report-period">Per 31 Desember 2023 (dalam Rupiah)</div>
        </div>

        <table class="equity-statement">
            <tr>
                <th colspan="2">MODAL AWAL</th>
            </tr>
            <tr>
                <td>Modal per 1 Januari 2023</td>
                <td class="align-right">15,000,000,000</td>
            </tr>

            <tr>
                <th colspan="2">PENAMBAHAN MODAL</th>
            </tr>
            <tr>
                <td>Setoran modal pemilik</td>
                <td class="align-right">2,000,000,000</td>
            </tr>
            <tr>
                <td>Laba ditahan tahun sebelumnya</td>
                <td class="align-right">3,500,000,000</td>
            </tr>
            <tr class="sub-total">
                <td>Total Penambahan Modal</td>
                <td class="align-right positive">5,500,000,000</td>
            </tr>

            <tr>
```

```html
            <th
colspan="2">PENGURANGAN
MODAL</th>
        </tr>
        <tr>
            <td>Prive pemilik</td>
            <td            class="align-right
negative">(1,200,000,000)</td>
        </tr>
        <tr>
            <td>Kerugian            tahun
berjalan</td>
            <td            class="align-right
negative">(0)</td>
        </tr>
        <tr class="sub-total">
            <td>Total           Pengurangan
Modal</td>
            <td            class="align-right
negative">(1,200,000,000)</td>
        </tr>

        <tr class="grand-total">
            <td>MODAL AKHIR</td>
            <td            class="align-
right">19,300,000,000</td>
        </tr>

        <tr>
            <th        colspan="2">DETAIL
MODAL AKHIR</th>
        </tr>
        <tr>
            <td>Modal saham</td>
            <td            class="align-
right">17,000,000,000</td>
        </tr>
        <tr>
            <td>Saldo laba</td>
            <td            class="align-
right">2,300,000,000</td>
        </tr>
        <tr class="grand-total">
            <td>TOTAL          MODAL
AKHIR</td>
            <td            class="align-
right">19,300,000,000</td>
        </tr>
    </table>

    <div class="signature-area">
        <div class="signature">
            <div           class="signature-
line"></div>
            <p>Direktur Utama</p>
        </div>
```

```html
        <div class="signature">
            <div           class="signature-
line"></div>
            <p>Direktur Keuangan</p>
        </div>
        <div class="signature">
            <p>Tanggal:      15      Januari
2024</p>
        </div>
    </div>
    </div>
</body>
</html>
```

```html
<!DOCTYPE html>
<html lang="id">
<head>
    <meta charset="UTF-8">
    <meta              name="viewport"
content="width=device-width,       initial-
scale=1.0">
    <title>Laporan Arus Kas</title>
    <style>
        body {
            font-family: Arial, sans-serif;
            margin: 0;
            padding: 20px;
            background-color: #f5f5f5;
        }

        .financial-report {
            max-width: 800px;
            margin: 0 auto;
            background-color: white;
            box-shadow:     0     0     10px
rgba(0,0,0,0.1);
            padding: 20px;
        }

        .header {
            text-align: center;
            margin-bottom: 20px;
            padding-bottom: 10px;
            border-bottom: 2px solid #2980b9;
        }

        .header h1 {
            color: #2c3e50;
            margin-bottom: 5px;
        }

        .report-period {
            font-style: italic;
            color: #7f8c8d;
        }
```

```css
.cashflow-statement {
    width: 100%;
    border-collapse: collapse;
    margin-top: 20px;
}

.cashflow-statement th {
    background-color: #2980b9;
    color: white;
    padding: 10px;
    text-align: left;
}

.cashflow-statement td {
    padding: 8px 10px;
    border-bottom: 1px solid #ecf0f1;
}

.sub-total {
    font-weight: bold;
    background-color: #eaf2f8;
}

.grand-total {
    font-weight: bold;
    background-color: #aed6f1;
    font-size: 1.1em;
}

.negative {
    color: #e74c3c;
}

.positive {
    color: #27ae60;
}

.align-right {
    text-align: right;
}

.indent {
    padding-left: 20px;
}

.signature-area {
    margin-top: 40px;
    display: flex;
    justify-content: space-between;
}

.signature {
    width: 200px;
    text-align: center;
}

        .signature-line {
            border-top: 1px solid #333;
            margin: 40px auto 10px;
            width: 80%;
        }
    }
    </style>
</head>
<body>
    <div class="financial-report">
        <div class="header">
            <h1>LAPORAN          ARUS
KAS</h1>
            <div class="report-period">Per 31
Desember 2023 (dalam Rupiah)</div>
        </div>

        <table class="cashflow-statement">
            <tr>
                <th colspan="2">ARUS KAS
DARI AKTIVITAS OPERASI</th>
            </tr>
            <tr>
                <td>Laba bersih</td>
                <td          class="align-right
positive">8,250,000,000</td>
            </tr>
            <tr>
                <td class="indent">Penyusutan
dan amortisasi</td>
                <td             class="align-
right">1,500,000,000</td>
            </tr>
            <tr>
                <td class="indent">Perubahan
piutang usaha</td>
                <td          class="align-right
negative">(750,000,000)</td>
            </tr>
            <tr>
                <td class="indent">Perubahan
persediaan</td>
                <td          class="align-right
negative">(1,200,000,000)</td>
            </tr>
            <tr>
                <td class="indent">Perubahan
utang usaha</td>
                <td             class="align-
right">900,000,000</td>
            </tr>
            <tr class="sub-total">
                <td>Kas  bersih  dari  aktivitas
operasi</td>
                <td          class="align-right
positive">8,700,000,000</td>
            </tr>
```

```html
      <tr>
        <th colspan="2">ARUS KAS DARI AKTIVITAS INVESTASI</th>
      </tr>
      <tr>
        <td class="indent">Pembelian peralatan</td>
        <td class="align-right negative">(3,500,000,000)</td>
      </tr>
      <tr>
        <td class="indent">Penjualan aset tetap</td>
        <td class="align-right">750,000,000</td>
      </tr>
      <tr class="sub-total">
        <td>Kas bersih dari aktivitas investasi</td>
        <td class="align-right negative">(2,750,000,000)</td>
      </tr>

      <tr>
        <th colspan="2">ARUS KAS DARI AKTIVITAS PENDANAAN</th>
      </tr>
      <tr>
        <td class="indent">Penerimaan pinjaman</td>
        <td class="align-right">5,000,000,000</td>
      </tr>
      <tr>
        <td class="indent">Pembayaran pinjaman</td>
        <td class="align-right negative">(2,000,000,000)</td>
      </tr>
      <tr>
        <td class="indent">Prive pemilik</td>
        <td class="align-right negative">(1,200,000,000)</td>
      </tr>
      <tr class="sub-total">
        <td>Kas bersih dari aktivitas pendanaan</td>
        <td class="align-right">1,800,000,000</td>
      </tr>

      <tr class="grand-total">
        <td>KENAIKAN BERSIH KAS</td>
        <td class="align-right positive">7,750,000,000</td>
      </tr>

      <tr>
        <td>Saldo kas awal periode</td>
        <td class="align-right">2,500,000,000</td>
      </tr>

      <tr class="grand-total">
        <td>SALDO KAS AKHIR PERIODE</td>
        <td class="align-right">10,250,000,000</td>
      </tr>
    </table>

    <div class="signature-area">
      <div class="signature">
        <div class="signature-line"></div>
        <p>Direktur Utama</p>
      </div>
      <div class="signature">
        <div class="signature-line"></div>
        <p>Direktur Keuangan</p>
      </div>
      <div class="signature">
        <p>Tanggal: 15 Januari 2024</p>
      </div>
    </div>
  </div>
</body>
</html>
```