

a. Manajemen Keuangan

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1. Ratio likuiditas

$$\begin{aligned}\text{Current ratio} &= \frac{\text{Aktiva lancar}}{\text{Utang lancar}} \times 100\% \\ &= \frac{7.539}{3.400} \times 100\% \\ &= 221.73\%\end{aligned}$$

$$\begin{aligned}\text{Quick Ratio} &= \frac{\text{Aktiva lancar} - \text{Persediaan}}{\text{Utang lancar}} \times 100\% \\ &= \frac{7.539 - 2.623}{3.400} \times 100\% \\ &= \frac{4.916}{3.400} \times 100\% \\ &= 144.6\%\end{aligned}$$

2. Ratio Aktivitas

$$\begin{aligned}\# \text{ Receivable Turnover} &= \frac{\text{Sales}}{\text{Receivable}} = \frac{\text{Penjualan bersih}}{\text{rata-rata piutang}} \\ &= \frac{16.405}{4.353} = 3.76\end{aligned}$$

$$\begin{aligned}\# \text{ I.T} &= \frac{\text{HPI}}{\text{Penjualan}} = \frac{10.992}{12.698} \times 100\% \\ \text{Inventory turnover} &= \frac{10.992}{12.698} \\ &= 129.19\%\end{aligned}$$

3. Rasio solvabilitas
* Debt to asset

$$\text{Ratio} = \frac{\text{total hutang}}{\text{total Aset}}$$

$$= \frac{(3.400 + 4.995)}{12.698}$$

$$= \frac{8.395}{12.698} \times 100\%$$

$$= 65.71\%$$

* Times Interest Earned = $\frac{\text{keuntungan bersih}}{\text{Penjualan}}$

$$= \frac{802}{16.905} = 4.8050 - 0.0488$$

* F.C.C = $\frac{\text{CPIT} \times \text{biaya sewa}}{\text{+ biaya sewa}} = \frac{1473 + 189}{303 + 189} = \frac{1.662}{492} \times 100\%$
 $= 337.80\%$

4. Rasio Profitabilitas

* Profit margin = $\frac{\text{keuntungan bersih}}{\text{Penjualan}}$

$$= \frac{802}{16.905} = 4.8050 - 0.0488$$

* R.O.A = $\frac{802}{12.698} = 0.0631 \rightarrow 6.31\%$

* R.O.E = $\frac{802}{\dots}$