

## (i) Rasio Likuiditas

$$\text{Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilities}}$$

$$\text{Current ratio} = \frac{\text{Aktiva lancar} - \text{Utang} \times 100\%}{\text{Utang lancar}}$$

$$= \frac{7.539}{3.400} \times 100\%$$

$$= 221,73\%$$

$$\text{Quick ratio} = \frac{\text{Aktiva lancar} - \text{Persediaan} \times 100\%}{\text{Utang lancar}}$$

$$= \frac{7.539 - 2623}{3.400} \times 100\%$$

$$= \frac{4916}{3400} \times 100\%$$

$$= 144,6\%$$

## (2) Rasio aktivitas

$$\times \text{Receivable Turnover} = \frac{\text{Sales}}{\text{Receivable}} = \frac{\text{Penjualan bersih}}{\text{Rata-rata piutang bersih}}$$

$$\therefore \frac{\text{Penjualan}}{\text{piutang}} = \frac{10.492}{16.405} \times 100\%$$

$$= 376,86\%$$

$$\times \text{I.T} = \frac{\text{HPP}}{\text{Penjualan}} = \frac{10.492}{16.405} \times 100\%$$

Inventory turnover

$$= 63,95\%$$

$$\times \text{A.T} = \frac{\text{Penjualan}}{\text{aset (aktiva)}} = \frac{16.405}{12.698} \times 100\%$$

$$= 129,19\%$$

## (3) Rasio Solvabilitas

$$\times \text{Debt to asset Ratio} = \frac{\text{total hutang}}{\text{total aset}} = \frac{(3.400 + 4.945)}{12.698}$$

$$= \frac{8.345}{12.698} \times 100\%$$

$$= 65,71\%$$

$$\# \text{ Times Interest Earned} = \frac{1473}{303} = 4.861 \times 100\% = 486,13\%$$

$$\# \text{ F.C.C} = \frac{\text{GBIT} + \text{biaya sewa}}{\text{biaya sewa}} = \frac{1473 + 189}{303 + 189} = \frac{1.662}{492} \times 100\% = 337,80\%$$

#### ④ Rasio Profitabilitas

$$\# \text{ profit margin} = \frac{\text{keuntungan bersih}}{\text{penjualan}}$$

$$= \frac{802}{16.405} = 4.89\% = 0,0489$$

$$\# \text{ R.O.A} = \frac{802}{12.698} = 6,31\% \rightarrow 6,31\%$$

$$\# \text{ R.O.E} = \frac{802}{4353} = 18,4\%$$