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Tabel 1 Neraca keuangan PT AB
Neraca PT A Per 31 Des

1. Rasio Likuiditas

$$\text{- Current Ratio} = \frac{\text{Current Asset}}{\text{current Liabilitas}} = \frac{7.539}{3.400} \times 100\% = 221,73\%$$

$$\text{- Quick Ratio} = \frac{\text{Current Asset} - \text{Inventories}}{\text{Current Liabilitas}} = \frac{4916}{3.400} \times 100\% = 144,58\%$$

2. Rasio Aktivitas

$$\text{Receivable Turnover} = \frac{\text{Sales}}{\text{Receivable}} = \frac{16.405}{4.353} = 3,76$$

$$\text{Inventory Turnover} = \frac{\text{Cost of Goods Sold}}{\text{Sales}}$$

$$= \frac{10.492}{2.623} = 4.00$$

$$\text{Asset Turnover} = \frac{\text{Sales}}{\text{Asset}} = \frac{16.405}{12.690} = 1.29$$

3. Rasio Solvabilitas

$$\text{Debt Asset Ratio} = \frac{\text{Total Debt}}{\text{Total Asset}} = \frac{3.900 + 4.945}{4.353} = 3513$$

$$\text{Times Interest Earned} = \frac{\text{Earning before Interest}}{\text{Interest}}$$

$$= \frac{1.473}{303} = 4.86$$

4. Rasio Profitabilitas

$$\text{Profit Margin} = \frac{\text{Nett Profit}}{\text{Sales}} = \frac{1.784}{16.405} = 0.108$$

$$\text{Return on Asset} = \frac{\text{Nett Profit}}{\text{Total Asset}} = \frac{1.784}{4.353} = 0.40$$

$$\text{Return on Equity} = \frac{\text{Nett Profit}}{\text{Total Equity}} = \frac{802}{4.945} = 0.162$$