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# LATIHAN

## ① Rasio Likuiditas

$$\text{Current Ratio} = \frac{\text{Current Asset (aktiva lancar)}}{\text{Current Liabilities (utang lancar)}}$$

$$\text{Current Ratio}_{1973} = \frac{7539}{3400} = 2,2173529411764$$

## ② Rasio Likuiditas

$$\text{Current Ratio}_{1973} = \frac{\text{Current asset}}{\text{Current liabilities}}$$

$$= \frac{7539}{3400} \times 100\% = 221,73\%$$

$$\text{Quick Ratio} = \frac{\text{Current asset} - \text{Inventories}}{\text{Current liabilities}}$$

$$= \frac{4916}{3400} \times 100\% = 144,58\%$$

$$= 144,6\%$$

diperoleh dari:

$$= \frac{7539 - 2623}{3400} \times 100\%$$

$$= \frac{4916}{3400} \times 100\% = 144,58\%$$

## ③ Rasio Aktivitas

$$\text{Receivable Turnover}_{1973} = \frac{\text{Sales (Penjualan Kredit dalam setahun)}}{\text{Receivable (rata-rata piutang)}}$$

$$= \frac{16405}{4.353} \times 100\% = 376,86\%$$

$$\text{Inventory Turnover} = \frac{\text{Cost of Goods Sold (HPP)}}{\text{Sales (Penjualan)}}$$

$$= \frac{10.492}{16.405} \times 100\% = 63,95\%$$

$$\text{Asset Turnover} = \frac{\text{Sales (Penjualan)}}{\text{aset (aktiva)}}$$

$$= \frac{16.405}{12.698} \times 100\% = 129,19\%$$

~~④ Rasio Profitabilitas~~

$$\text{Profit Margin} = \frac{\text{Profit}}{\text{Sales}}$$



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1  
4945  
3400  

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8345

### 3) Rasio Solvabilitas

$$\begin{aligned}\text{Debt to Asset Ratio} &= \frac{\text{total utang}}{\text{total aset}} \\ &= \frac{3400 + 4945}{12698} \\ &= \frac{8345}{12698} \times 100\% \\ &= 65,71\%\end{aligned}$$

$$\begin{aligned}\text{Times Interest Earned} &= \frac{\text{labanya sblm pembayaran pajak \& bunga}}{\text{beban bunga}} \times 100\% \\ &= \frac{1473}{303} = 4861 \times 100\% = 4861,13\%\end{aligned}$$

$$\begin{aligned}\text{Fixed Charge Coverage} &= \frac{\text{EBIT} + \text{Rent Expenses}}{\text{Interest} + \text{Rent Expenses}} \\ &= \frac{\text{EBIT} + \text{biaya sewa}}{\text{bunga} + \text{biaya sewa}} = \frac{1473 + 189}{303 + 189} = \frac{1662}{492} \times 100\% \\ &= 337,80\%\end{aligned}$$

### 4) Rasio Profitabilitas

$$\begin{aligned}\text{Profit Margin} &= \frac{\text{Net Profit (untungan bersih)}}{\text{Sales (penjualan)}} \\ &= \frac{802}{16405} = 4,88\% = 0,0488\end{aligned}$$

$$\begin{aligned}\text{Return on Asset} &= \frac{\text{Laba bersih}}{\text{Total Aset}} \\ &= \frac{802}{12698} = 0,0631 = 6,31\%\end{aligned}$$

$$\begin{aligned}\text{Return on Equity} &= \frac{\text{Laba bersih}}{\text{Total Ekuitas (modal sendiri)}} \\ &= \frac{802}{4353} = 18,4\%\end{aligned}$$