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No.

Date

19x3

$$1) R. Likuiditas : CR = \frac{\text{Aktiva lancar}}{\text{Utang lancar}} \times 100 = \frac{7539}{3.400} \times 100\%$$

$$= 221,73\%$$

$$CR, A. Lancar - Persediaan = \frac{7539 - 2.623}{3.400} \times 100\%$$

$$= \frac{4.918}{3.400} \times 100\%$$

$$= 144,58\%$$

$$2) R. Aktivitas = R.T = \frac{\text{pengualan}}{\text{piutang}} = \frac{16.405}{4.353} \times 100\%$$

$$= 376,86\%$$

I.T

$$\text{perpu persediaan} = \frac{\text{HPP}}{\text{pengualan}} = \frac{10.492}{16.405} \times 100\%$$

$$= 63,95\%$$

$$A.T \text{ perpu Asset} = \frac{\text{pengualan}}{\text{aset aktiva}} = \frac{16.405}{12.698} \times 100\%$$

$$= 129,19\%$$

3) R. Solvabilitas

$$D.T.A.R = \frac{\text{total hutang}}{\text{total aset}} = \frac{(3400 + 4.945)}{12.698} = \frac{8.345}{12.698} \times 100\%$$

$$= 65,71\%$$

$$\frac{\text{I.F}}{\text{bunga}} = \frac{1473}{303} = 4861 \times 100\%$$

$$= 48613\%$$

$$\begin{aligned}
 \text{P.C.C} &= \frac{\text{EBIT} + \text{biaya sewa}}{\text{bunga} + \text{biaya dicat}} = \frac{1475 + 189}{303 + 189} \\
 &= \frac{1.662}{492} \times 100\% \\
 &= 337,80\%
 \end{aligned}$$

4) R. Pro

$$\text{P.M} = \frac{\text{keuntungan bersih}}{\text{pengualan}} = \frac{802}{16.405} = 4,88\% - 0,0488$$

$$\text{R.OA} = \frac{802}{12.698} = 0,0631 \rightarrow 6,31\%$$

$$\begin{aligned}
 \text{R.OE} &= \frac{802}{\text{total equities}} = \frac{802}{16.403} \times 100\% = 4,88\% \\
 &\text{(total laba, total persaha)}
 \end{aligned}$$

$$\text{Return on aset} = \frac{\text{net profit}}{\text{total aset}} = \frac{802}{12.698} \times 100\% = 6,31\%$$

$$\begin{aligned}
 \text{Return on Equity} &= \frac{\text{net profit}}{\text{total equity}} = \frac{802}{4945} \times 100\% \\
 &= 16,22\%
 \end{aligned}$$