

Rabu, 6/10 2021

Manajemen Keuangan

No
Date

* Analisis Rasio Keuangan * 1). Rasio Likuiditas

$$a. \text{Current R.} = \frac{\text{C.A atau Aktiva lancar}}{\text{C.L Utang lancar}} \times 100\% = \frac{7589}{2.400} \times 100\% = 221.75\%$$

$$b. \text{Quick R} = \frac{\text{A. lancar - persediaan}}{\text{utang l.}} = \frac{7589 - 2623}{2.400} \times 100\% = 144,58\%$$

2). Rasio Aktivitas

$$a). \text{Perpu piutang} = \frac{\text{Penjualan}}{\text{piutang}} = \frac{16405}{4353} \times 100\% = 376.86\%$$

$$b). \text{Perpu persediaan} = \frac{\text{H. pokok peny.}}{\text{persediaan}} = \frac{10.492}{2623} \times 100\% = 400\%$$

$$c). \text{Aktiva tetap} = \frac{\text{Penjualan}}{\text{tot. Aktiva}} = \frac{16.405}{12.698} \times 100\% = 129.19\%$$

3). Rasio Solvabilitas

$$a). \text{Debt to A.R} = \frac{\text{tot. Hutang}}{\text{tot. Aktiva}} = \frac{2.545}{12.698} \times 100\% = 65.71\%$$

$$b). \text{Times int. Earned} = \frac{\text{EBIT}}{\text{Interest}} = \frac{1473}{303} \times 100\% = 486.13\%$$

$$c). \text{Fixed charge cov} = \frac{\text{EBIT} + \text{Rent Ex}}{\text{Interest} + \text{Rent Ex}} = \frac{1638}{468} = 350\%$$

4). Rasio Profitabilitas

$$a). \text{Profit margin} = \frac{\text{nett profit}}{\text{Sales}} = \frac{802}{16405} \times 100\% = 4.88\%$$

$$b). \text{Return on Ass} = \frac{\text{nettt Prof}}{\text{Total aset}} = \frac{802}{12698} \times 100\% = 6.31\%$$

$$c). \text{Ret. on E.} = \frac{\text{nettt Prof}}{\text{Tot. Eq}} = \frac{802}{4943} \times 100\% = 16.21\%$$