

① RASIO LIKUIDITAS

- Current ratio

$$\frac{\text{current asset} \times 100\%}{\text{current liabilities}} = \frac{7.630}{3.400} \times 100\% = 221.73\%$$

current liabilities 3.400

- Quick ratio

$$\frac{\text{current asset} - \text{inventories} \times 100\%}{\text{current liabilities}} = \frac{7.530 - 2623}{3100} \times 100\%$$

current liabilities 3100

$$= \frac{4907}{3100} \times 100\% = 158.29\%$$

3100

② RASIO AKTIVITAS

- Receivable turnover

$$\frac{\text{sales}}{\text{receivable}} = \frac{16.405}{4.353} \times 100\% = 376.86\%$$

receivable 4.353

inventory turnover

$$\frac{\text{sales}}{\text{inventory cost}} = \frac{16.405}{10.402} \times 100\% = 65,05\%$$

sales 16.405

asset turnover

$$\frac{\text{sales}}{\text{asset}} = \frac{16.405}{12.608} \times 100\% = 129,10\%$$

asset 12.608



3) RASIO SOLUABILITAS

$$\begin{aligned} \bullet \text{ D.T.A.R} &\rightarrow \frac{\text{total hutang}}{\text{total aset}} = \frac{(3.400 + 4.795)}{12.608} \\ &= \frac{8.315}{12.608} \times 100\% \\ &= 65,71\% \end{aligned}$$

$$\begin{aligned} \bullet \text{ T.I.E} &= \frac{173}{303} = 1861 \times 100\% \\ &= 484,13\% \end{aligned}$$

$$\begin{aligned} \bullet \text{ FCC} &= \frac{\text{GBIT} + \text{biaya sewa}}{\text{harga} + \text{biaya sewa}} \\ &= \frac{173 + 189}{303 + 189} = \frac{1662}{12.608} \times 100\% \\ &= 337,80\% \end{aligned}$$

1) RASIO PROFIBILITAS

$$\begin{aligned} \bullet \text{ P.M} &= \frac{\text{keuntungan bersih}}{\text{Penjualan}} = \frac{802}{16.105} = 188\% \\ &= 0,0488 \end{aligned}$$

$$\bullet \text{ K.O.A} = \frac{802}{12.608} = 0,0631 \rightarrow 6,31\%$$

$$\bullet \text{ K.O.E} = \frac{802}{1353} = 18,9$$