

1- Basis likviditas

\Rightarrow Current ratio = $\frac{\text{Current Asset}}{\text{Current Liabilitas}}$

$= \frac{7.539}{3.400} \times 100\% = 221,73\%$

\Rightarrow Quick ratio = $\frac{\text{Current Asset} - (\text{Inventories})}{\text{Current Liabilitas}}$

$= \frac{7.539 - 2.623}{3.400} \times 100\% = 144,58\%$

2. Rasio Aktivitas

19x3 \Rightarrow Receivable turnover = $\frac{\text{penjualan kredit dalam setahun}}{\text{rerata piutang}}$

$$= \frac{16.405}{4.353} \times 100$$

$$= 3,76\%$$

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19x3 \rightarrow Inventory turnover = $\frac{\text{HPP}}{\text{rerata piutang}}$

$$= \frac{10.992}{2.623} \times 100\%$$

$$= 419\%$$

19x3 \rightarrow Total Assets turnover = $\frac{\text{penjualan bersih}}{\text{jumlah Aktiva}}$

$$= \frac{16.405}{12.698} \times 100\%$$

$$= 129\%$$

