

6/2021
/10

MANAJEMEN KEUANGAN

Tabel 1. Neraca Keuangan PT AB
Neraca PT A Per 31 Des

1). Rasio Likuiditas

$$a) \text{ Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilitas}} = \frac{7539}{3400} \times 100 = 221,73\%$$

$$b) \text{ Quick Ratio} = \frac{\text{C.A} - \text{Inven}}{\text{C.L}} = \frac{4926}{3400} \times 100\% = 144,58\%$$

2). Rasio Aktivitas

$$a) \text{ Receivable Turnover } 19 \times 3 = \frac{\text{Penjualan kredit dalam setahun}}{\text{rerata piutang}}$$

$$= \frac{16.405}{4.353} = 376,86\%$$

$$b) \text{ Inventory Turnover } 19 \times 3 = \frac{\text{HPP}}{\text{rata-rata}} = \frac{10.492}{2623} = 400\%$$

$$c) \text{ Aktiva tetap} = \frac{\text{Penjualan Bersih}}{\text{Jumlah Aktiva}} = \frac{16.405}{12.698} = 129,19\%$$

3). Rasio Solvabilitas

$$a) \text{ Debt to Asset Ratio} = \frac{\text{total Debit}}{\text{total Asset}} = \frac{8.545}{12.698} \times 100\% = 65,71\%$$

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

$$c). \text{Fixed Charge Cov} = \frac{\text{EBIT} + \text{Rent Ex}}{\text{Interest} + \text{Rent Ex}} = \frac{1638}{468} = 358\%$$

a). Rasio Profitabilitas

$$a). \text{Profit Margin} = \frac{\text{net profit}}{\text{sales}} = \frac{802}{16405} \times 100\% = 4.88\%$$

$$b). \text{Return on Ass} = \frac{\text{net prof}}{\text{total asset}} = \frac{802}{12698} \times 100 = 6.31\%$$

$$c). \text{Ret on F.} = \frac{\text{net profit}}{\text{total Eq}} = \frac{802}{4945} \times 100 = 16.21\%$$