

Analisis Laporan Keuangan

Date

Nama: Anatiah Rumuar Nim: 2010601056

$$1. \text{Current Ratio} = \frac{\text{aktiva lancar}}{\text{Kewajiban lancar}}$$

$$= \frac{7.539}{3.400} \times 100\%$$

$$= 221.73\%$$

$$\text{Quick Ratio} = \frac{\text{aktiva lancar} - \text{Persediaan}}{\text{Utang lancar}} = \frac{7.537 - 2.623}{3.400} = \frac{4.914}{3.400} \times 100\%$$

$$= 144.58\%$$

Rasio Aktivitas

$$2. a \text{ Receivable Turnover} = \frac{\text{Penjualan}}{\text{Piutang}} = \frac{16.405}{1.353} \times 100\%$$

$$= 376.86\%$$

$$b \text{ Inventory Turnover} = \frac{\text{HPP}}{\text{Penjualan}} = \frac{10.492}{16.405} \times 100\%$$

$$= 63.95\%$$

$$c. \text{ Asset Turnover} = \frac{\text{Penjualan}}{\text{Harta}} = \frac{16.405}{12.696} \times 100\%$$

$$= 129.19\%$$

3. Rasio Solvabilitas

$$a \text{ Debt to Asset Ratio} = \frac{\text{Total Debit}}{\text{Total aset}} = \frac{8.345}{12.696} \times 100\%$$

$$= 65.71\%$$

Utang lancar + Utang jangka Panjang

$$b. \text{ Times Interest Earned} = \frac{\text{EBIT}}{\text{Interest}} = \frac{1.473}{303} \times 100\% = 4.86\%$$

$$c. \text{ Fixed charge Coverage} = \frac{\text{EBIT} + \text{Rent Expenses}}{\text{Interest} + \text{Rent Expenses}} = \frac{1.473 + 165}{303 + 165} = \frac{1638}{468} \times 100\%$$

$$= 3.5\%$$

biaya Sewa

4. Rasio Profitabilitas

$$\begin{aligned} \text{a. Profit Margin} &= \frac{\text{Keuntungan bersih}}{\text{Penjualan}} = \frac{802}{16.905} \times 100\% \\ &= 4\% \end{aligned}$$

$$\begin{aligned} \text{b. Return on Asset} &= \frac{\text{Keuntungan bersih}}{\text{Total aset}} = \frac{802}{12.696} \times 100\% \\ &= 6\% \end{aligned}$$

$$\begin{aligned} \text{c. Return on Equity} &= \frac{\text{Keuntungan bersih}}{\text{Total Ekuity}} = \frac{802}{4.945} \times 100\% \\ &= 16\% \end{aligned}$$