

19X3.

$$\textcircled{1} \text{ R. Liku.} = \text{C.R} = \frac{\text{Aktiva lancar}}{\text{utang lancar}} \times 100 = \frac{7.539}{3.400} \times 100\%$$

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

$$\text{C.R} = \frac{\text{A. lancar} - \text{Persediaan}}{\text{utang lancar}} = \frac{7.539 - 2.623}{3.400} \times 100\%$$

$$= \frac{4.916}{3.400} \times 100\%$$

$$= 144,58\%$$

$$\textcircled{2} \text{ R. Akti} = \text{R.T} = \frac{\text{Penjualan}}{\text{Piutang}} = \frac{16.405}{9.353} \times 100\%$$

$$= 376,86\%$$

I.T.

$$\text{Perpu persediaan} = \frac{\text{HPP}}{\text{Penjualan}} = \frac{10.492}{16.405} \times 100\%$$

$$= 63,95\%$$

$$\text{A.T} = \frac{\text{Penjualan}}{\text{aset (aktiva)}} = \frac{16.405}{12.698} \times 100\%$$

$$= 129,19\%$$

\textcircled{3} R. Solva.

$$\text{D.T.A.P} = \frac{\text{total hutang}}{\text{total aset}} = \frac{(3.400 + 9.945)}{12.698} = \frac{8.545}{12.698} \times 100\%$$

$$= 65,71\%$$

$$\text{TIE} = \frac{1473}{303} = 4.861 \times 100\%$$

$$\text{Bunga.} = 303 = 486,13\%$$

$$\text{F.C.C} = \frac{\text{EBIT} + \text{biaya sewa}}{\text{Interest} + \text{biaya sewa}} = \frac{1473 + 189}{303 + 189} = \frac{1.662}{492} \times 100\%$$

$$= 337,80\%$$

\textcircled{4} R. Pro.

$$\text{P.M} = \frac{\text{keuntungan bersih}}{\text{Penjualan}} = \frac{802}{16.405} = 4,88\% - 0,0488$$

$$\text{R.OA} = \frac{802}{12.698} = 0,0631 \rightarrow 6,31\%$$

$$\text{R.OE} = \frac{802}{\text{total equitas (tot aktiva - tot pasiva)}} = \frac{802}{(12.698 - 9.353)} = \frac{802}{3.345} = 18,4\%$$