

Analisis rasio

1. Rasio Likuiditas

$$\text{Current ratio} = \frac{\text{aktiva lancar}}{\text{utang lancar}}$$

$$= \frac{7539}{3400}$$

$$= 2,22$$

$$= 2,22 \times 100\% = 222$$

$$\text{Quick ratio} = \frac{\text{Penjualan kredit 1 tahun} - \text{Utang lancar}}{\text{Utang lancar}} = \frac{7539 - 2.623}{3.400}$$

$$= \frac{4.916}{3.400}$$

$$= 1,45$$

$$= 1,45 \times 100\% = 145$$

2. Rasio aktivitas

$$\text{Receivable Turn over} = \frac{\text{Penjualan kredit 1 tahun}}{\text{rata-rata piutang}} = \frac{16.405}{4.353}$$

$$= 3,77 \times 100\% = 3,77$$

$$\text{Inventory turnover} = \frac{\text{HPP}}{\text{rata-rata persediaan}} = \frac{10.492}{2.623}$$

$$= 4 \times 100\% = 400$$

$$\text{Asset turnover} = \frac{\text{Penjualan bersih}}{\text{jumlah aktiva}} = \frac{16.405}{12.698}$$

$$= 1,29 \times 100\% = 129$$

3.

Rasio solvabilitas

Debt to asset ratio = $\frac{\text{Total debit}}{\text{total aset}}$

= $\frac{8.345}{4.353}$

= $1.92 \times 100\% = 192$

Times Interest earned = $\frac{\text{EBIT}}{\text{bunga}}$ = $\frac{1.473}{303}$

= $4,86 \times 100\% = 486$

Fixed Charge Coverage = $\frac{\text{EBIT}}{\text{biaya bunga}}$ = $\frac{1.423 + 189}{303 + 189}$

= $\frac{1.612}{492}$

= $3,28 \times 100\% = 328$

4.

Rasio profitabilitas

Profit margin = $\frac{\text{Laba bersih setelah pajak}}{\text{Pendapatan bersih}}$

= $\frac{802}{15.405}$

= $5,21 \times 100\% = 521$

Return on asset = $\frac{\text{Laba bersih setelah pajak}}{\text{total aset}}$ = $\frac{802}{12.698}$

= $0,06 \times 100\% = 6$

Return on equity = $\frac{\text{Laba bersih setelah pajak}}{\text{total ekuiti}}$

= $\frac{802}{4945} \times 100\% = 16$

