

Manajemen Keuangan

No.

Date Rabu 6/10 - 2021

Analisis Rasio Keuangan

1. Rasio Likuiditas

$$a. \text{Current R.} = \frac{\text{C.A atau Aktiva lancar}}{\text{C.L utang lancar}} \times 100\% = \frac{7539}{3400} \times 100 = 221,73\%$$

$$b. \text{Quick R.} = \frac{\text{A.lancar - Persediaan}}{\text{utang L.}} \times 100\% = \frac{7539 - 2623}{3400} \times 100\% = 144,58\%$$

2. Rasio Aktintas.

$$a. \text{Perpu. Piutang} = \frac{\text{Penjualan}}{\text{Piutang}} = \frac{16405}{4353} \times 100\% = 376,86\%$$

$$b. \text{Perpu. Persediaan} = \frac{\text{H. Pokok. Penj}}{\text{Persediaan}} = \frac{16.492}{2623} \times 100\% = 628,9\%$$

$$c. \text{Aktiva. Tetap} = \frac{\text{Penjualan}}{\text{tot. aktiva}} = \frac{16.405}{12.698} \times 100\% = 129,19\%$$

3. Rasio Solvabilitas.

$$a. \text{Debt to A.R} = \frac{\text{Tot. utang}}{\text{Tot. aktiva}} = \frac{8.545}{12.698} \times 100\% = 65,71\%$$

$$b. \text{Times Int. Earned} = \frac{\text{EBIT}}{\text{Interest}} = \frac{1473}{303} \times 100\% = 486,13\%$$

$$c. \text{Fixed Charge Cov} = \frac{\text{EBIT} + \text{Rent. Ex}}{\text{Interest} + \text{Rent Ex}} = \frac{1630}{468} = 350\%$$

4. Rasio Profitabilitas.

$$a. \text{Profit margin} = \frac{\text{nett profit}}{\text{sales}} = \frac{802}{16.405} \times 100\% = 4,88\%$$

$$b. \text{Retunt on Ass} = \frac{\text{Nett prof}}{\text{Total asset}} = \frac{802}{12698} \times 100 = 6,31\%$$

$$c. \text{Ret. on E.} = \frac{\text{Nett prof}}{\text{Tot. Eq}} = \frac{802}{4945} \times 100 = 16,21\%$$