

1. rasio likuiditas

$$\begin{aligned} \text{a) Current Ratio}_{1973} &= \frac{\text{Current Assets (Aktiva lancar)}}{\text{Current Liabilities (Utang lancar)}} \\ &= \frac{7.539}{3.400} = 22,713 \end{aligned}$$

$$\begin{aligned} \text{b) Quick Ratio}_{1973} &= \frac{\text{Aktiva lancar} - \text{Persediaan}}{\text{Utang lancar}} \\ &= \frac{7.539 - 2.623}{3.400} = \frac{4.916}{3.400} \times 100\% = 144,58\% \end{aligned}$$

2. rasio Aktivitas

$$\text{a) Receivable turnover} = \frac{\text{Sales}}{\text{Receivable}} = \frac{16.405}{9.353} = 376$$

$$\text{b) Inventory turnover} = \frac{\text{HPP}}{\text{Rata-rata Persediaan}} = \frac{10.492}{2623} = 400$$

$$\text{c) Asset turnover} = \frac{\text{Pendapatan Bersih}}{\text{Jumlah aktiva}} = \frac{16.405}{12.698} = 129$$

3. rasio solvabilitas

$$\text{a) Debt to Asset ratio} = \frac{\text{total Debit}}{\text{total Aset}} = \frac{3400 + 4916}{9.353} = 3,913$$

$$\text{b) Times Interest earned} = \frac{\text{EBIT}}{\text{biaya bunga}} = \frac{1473}{303} = 4,861$$

$$\begin{aligned} \text{Fixed charge coverage} &= \frac{\text{EBIT} + \text{Rent expenses}}{\text{Interest} + \text{Rent expenses}} \\ &= \frac{1.473 + 165}{303 + 165} = \frac{1638}{468} = 3.5 \end{aligned}$$

9. Rasio Profitabilitas

$$\text{Profit margin} = \frac{\text{Net Profit}}{\text{Sales}} = \frac{802}{16.905} \times 100\% = 4.7\%$$

$$\text{Return on Asset} = \frac{\text{Net Profit}}{\text{Total Asset}} = \frac{802}{12.698} \times 100\% = 6.3\%$$

$$\text{Return on equity} = \frac{\text{Net Profit}}{\text{Total Equity}} = \frac{802}{4.995} \times 100\% = 16.0\%$$