

Manajemen Keuangan

① Rasio Likuiditas

$$\text{Current ratio} = \frac{\text{Current asset}}{\text{Current liabilities}} = \frac{\text{aktiva lancar}}{\text{utang lancar}} \times 100\% = \frac{7.539}{3.900} \times 100\% = 221,73\%$$

$$\text{Quick ratio} = \frac{\text{Current asset} - \text{Inventory}}{\text{Current liabilities}} = \frac{\text{aktiva lancar} - \text{Persediaan}}{\text{utang lancar}} \times 100\% = \frac{7.539 - 2.623}{3.900} \times 100\% = 149,58\%$$

② Rasio Aktivitas

$$\text{Receivable turnover} = \frac{\text{Sales}}{\text{receivable}} = \frac{16.405}{4.353} \times 100\% = 376,86\%$$

$$\text{Inventory turnover} = \frac{\text{Cost of Goods Sold}}{\text{Sales}} = \frac{10.492}{2.623} \times 100\% = 400\%$$

$$\text{Asset turnover} = \frac{\text{Sales}}{\text{asset}} = \frac{16.405}{12.698} \times 100\% = 129,19\%$$

③ Rasio solvabilitas

$$\text{Debt to asset ratio} = \frac{\text{total debt}}{\text{total asset}} = \frac{3.900 + 4.995}{12.698} \times 100\% = 65,71\%$$

$$\text{Times interest earned} = \frac{\text{EBIT}}{\text{Interest}} = \frac{1973}{303} \times 100\% = 9,861\%$$

$$\text{Fixed Charge coverage} = \frac{\text{EBIT} + \text{Rent expense}}{\text{Interest} + \text{rent expense}} = \frac{1.973 + 165}{303 + 165} \times 100\% = 3,5\%$$

④ Rasio profitabilitas

$$\text{Profit margin} = \frac{\text{Nett profit}}{\text{Sales}} = \frac{802}{16.405} \times 100\% = 4\%$$

$$\text{Return on asset} = \frac{\text{Nett profit}}{\text{total asset}} = \frac{802}{12.698} \times 100\% = 6\%$$

$$\text{Return on equity} = \frac{\text{Nett profit}}{\text{total equity}} = \frac{802}{4945} \times 100\% = 16\%$$