

① Rasio Likuiditas

$$\text{Current ratio} = \frac{\text{current aset}}{\text{Current Lia.}}$$

$$= \frac{7.539}{3.900} \times 100$$

$$= \underline{\underline{221,73\%}}$$

$$\text{Quick ratio} = \frac{\text{Current aset} - \text{inventories}}{\text{Current Lia.}}$$

$$= \frac{7.539 - 2.623}{3.900} \times 100$$

$$= \frac{4.916}{3.900} \times 100$$

$$= \underline{\underline{149,58\%}}$$

② Rasio aktivitas

$$\text{Receivable} = \frac{\text{Sales}}{\text{Receivable}}$$

$$= \frac{16.405}{4.353} \times 100$$

$$= \underline{\underline{376,86\%}}$$

$$\text{Inventory turnover} = \frac{\text{Cost of Goods Sold}}{\text{Sales}}$$

$$= \frac{16.492}{2623} \times 100$$

$$= \underline{\underline{400\%}}$$

$$\text{Asset Turnover} = \frac{\text{Sales}}{\text{asset}}$$

$$= \frac{16.405}{12.698} \times 100$$

$$= \underline{\underline{129\%}}$$

3) Rasio Solvabilitas

$$\text{Debt to asset ratio} = \frac{\text{total debt}}{\text{total asset}}$$

$$= \frac{3900 + 995}{12.698} \times 100$$

$$= \underline{\underline{65,171\%}}$$

⌘

$$\text{Times Interest Earned} = \frac{\text{EBIT}}{\text{Interest}}$$

$$= \frac{1973}{303} \times 100$$

$$= \underline{\underline{4,1061\%}}$$

$$\text{Fixed Charge Coverage} = \frac{\text{Ebit} + \text{rent Expenses}}{\text{Interest} + \text{rent Expenses}}$$

$$= \frac{1973 + 165}{303 + 165} \times 100$$

$$= \frac{1638}{468} \times 100$$

$$= \underline{\underline{350\%}}$$

4. Rasio Profitabilitas

$$\text{Profit Margin} = \frac{\text{Net Profit}}{\text{Sales}}$$

$$= \frac{\text{labu bersih}}{\text{Penjualan}}$$

$$= \frac{802}{16.905} \times 100 =$$

$$= \underline{\underline{4,88\%}}$$

$$\text{Return an asset} = \frac{\text{Net Profit}}{\text{Total asset}}$$

$$= \frac{802}{12.698} \times 100\%$$

$$= \underline{\underline{6,31\%}}$$

$$\text{Return on Equity} = \frac{\text{net + profit}}{\text{total equity}}$$

$$= \frac{802}{4995} \times 100\%$$

$$= \underline{\underline{16,21\%}}$$