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Rasio likuiditas

$$\begin{aligned} \text{(1) Current ratio} &= \frac{\text{aktiva lancar}}{\text{Utang lancar}} \times 100\% \\ &= \frac{7.539}{3.400} \times 100\% = 221.735\% \end{aligned}$$

$$\begin{aligned} \text{(2) Quick ratio} &= \frac{\text{aktiva lancar} - \text{Persediaan} - \text{Inventories}}{\text{Utang lancar}} \times 100\% \\ &= \frac{7.539 - 2.623}{3.400} \times 100\% = \frac{4916}{3.400} \times 100\% = 144.58\% \end{aligned}$$

Rasio aktivitas

$$\begin{aligned} \text{(1) receivable turnover} &= \frac{\text{total penjualan}}{\text{Piutang / receivable}} \times 100\% \\ &= \frac{12.698}{4.353} \times 100\% = 291.706\% \end{aligned}$$

$$\begin{aligned} \text{(3) Total aset} &= \frac{\text{Penjualan}}{\text{total aset}} \times 100\% \\ &= \frac{16.405}{12.698} \times 100\% \\ &= 129.173\% \end{aligned}$$

$$\begin{aligned} \text{(2) Inventory turnover} &= \frac{\text{harga pokok penjualan}}{\text{Penjualan / sales}} \times 100\% \\ &= \frac{10.492}{16.405} \times 100\% = 63.956 \end{aligned}$$

Interest = Bunga.

Rasio Solvabilitas

EBIT (laba sebelum dipotong bunga & pajak)

$$\begin{aligned} \text{(1) Debt to asset ratio} &= \frac{\text{total Debt}}{\text{total asset}} \times 100\% \\ &= \frac{3.400 + 4.945}{12.698} \times 100\% = 65.715\% \end{aligned}$$

sewa dibayar dimuka

$$\begin{aligned} \text{(2) Times Interest earned} &= \frac{\text{EBIT}}{\text{biaya bunga}} \times 100\% \\ &= \frac{1.473}{303} \times 100\% \\ &= 486.138\% \end{aligned}$$

$$\begin{aligned} \text{(3) Fixed charge coverage} &= \frac{\text{EBIT} + \text{rent expenses}}{\text{bunga} + \text{rent expenses}} \times 100\% \\ &= \frac{1.473 + 165}{303 + 165} = \frac{1638}{468} \times 100\% \\ &= 350\% \end{aligned}$$

Rasio Profitabilitas

$$\begin{aligned} \text{(1) profit margin} &= \frac{\text{nett Profit} \times 100\%}{\text{Penjualan}} \\ &= \frac{802}{16.405} \times 100\% = 4.888\% \end{aligned}$$

$$\begin{aligned} \text{(2) Return on asset} &= \frac{\text{Keuntungan}}{\text{total asset}} \\ &= \frac{802}{12.698} \times 100\% = 6.315\% \end{aligned}$$

$$\begin{aligned} \text{(3) Return on equity} &= \frac{\text{keuntungan}}{\text{total equity}} \\ &= \frac{802}{4.945} \times 100\% = 16.218\% \end{aligned}$$