

Alex Saputra

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Date .....

## Manajemen Keuangan

### 1) Rasio Likuiditas

- Current Ratio :  $\frac{\text{Current Asset } 7539}{\text{C. Liabilities } 3400} \times 100 = 221.73\%$
- Quick Ratio :  $\frac{\text{CA} - \text{INVEN}}{\text{C.L}} = \frac{4916}{3400} \times 100\% = 144.58\%$

### 2) Rasio Aktivitas

- Receivable Turnover :  $\frac{\text{Penjualan Kredit & Setoran}}{\text{rerata Piutang}} = \frac{16.405}{4.353} = 376$
- Inventory Turnover  $19 \times 3$  :  $\frac{\text{HPP}}{\text{rerata Persediaan}} = \frac{10.490}{0.623} = 16.677$
- Total Asset :  $\frac{\text{Penjualan bersih } 16.405}{\text{Jumlah Aktiva } 12.698} = 129$

### 3) Rasio Solvabilitas

- Debt to Asset Ratio =  $\frac{\text{Total Debt } 8.345}{\text{Total Aset } 12.698} \times 100\% = 65.71$
- Times Interest earned :  $\frac{\text{EBIT } 1.473}{\text{Biaya bunga } 303} = 486$
- ~~Return on Equity~~ :  $\frac{\text{Net Profit}}{\text{Total Equity}}$

• Fixed charge coverage:  $\frac{\text{EBIT} + \text{rent expenses}}{\text{Interest} + \text{rent expenses}}$

$$= \frac{1473 + 165}{303 + 165} = \frac{1638}{468} = 3.5\%$$

4.) Ratio Profitabilitas:

• Profit margin:  $\frac{\text{Net Profit}}{\text{Sales}} = \frac{802}{16405} = 0.049\%$

• Return on Asset:  $\frac{\text{Net Profit}}{\text{Total Asset}} = \frac{802}{12.698} = 0.066 / 6\%$

• Return on Equity:  $\frac{\text{Net Profit}}{\text{Total Equity}} = \frac{802}{4945} = 16\%$