

① RASIO LIQUIDITAS

$$\text{- Current Ratio} = \frac{\text{aktiva lancar}}{\text{Utang Lancar}} \times 100\% = \frac{7.539}{3.400} \times 100\% = 221,7\%$$

$$\text{- Quick Ratio} = \frac{\text{aktiva lancar - persediaan}}{\text{Utang Lancar}} \times 100\%$$

$$= \frac{7.539 - 2.623}{3.400} \times 100 = 144,6\%$$

② RASIO AKTIVITAS

$$\text{- Receivable Turnover} = \frac{\text{Sales}}{\text{Receivable}} = \frac{16.405}{4.353} \times 100\%$$
$$= 3,77\%$$

$$\text{- Inventories turnover} = \frac{\text{cost of goods sold}}{\text{sales}} = \frac{10.492}{16.405} \times 100\%$$
$$= 63,95\%$$

④ RASIO PROFITABILITAS

- PROFIT MARGIN

$$\frac{\text{Keuntungan bersih}}{\text{penjualan}} = \frac{802}{16.405} = 4,88\%$$

- ROA

$$\frac{\text{Nett profit}}{\text{Total asset}} = \frac{802}{12.698} \times 100\% = 6,31\%$$

- ROE

$$= \frac{\text{Nett profit}}{\text{total ekuitas}}$$

$$\frac{802}{4353} \times 100\% = 18,4\%$$

⑤ RASIO SOLVABILITAS

$$- \text{DTAR} = \frac{\text{total utang}}{\text{total asset}} = \frac{(3400+4945)}{12.698} = \frac{8345}{12.698} \times 100\% = 65,71\%$$

$$- \text{TIE} = \frac{1473}{303} = 4861 \times 100\% = 486,13\%$$

$$- \text{FCC} = \frac{\text{GBIT} + \text{biaya sewa}}{\text{harga} + \text{biaya sewa}} = \frac{1473 + 189}{303 + 189} = \frac{1662}{492} \times 100\% = 337,80\%$$