

6 / 10 Rabu.  
2021.

\* Manajemen Keuangan.

Tabel 1. Neraca Keuangan PT AB  
Neraca PT A Per 31 Des.

1. Rasio Likuiditas

$$\bullet \text{ Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilitas}} = \frac{7539}{3900} \times 100 = 221,73\%$$

$$\bullet \text{ Quick Ratio} = \frac{\text{C.A} - \text{Inven}}{\text{C.L}} = \frac{4416}{3900} \times 100\% = 144,58\%$$

2. Rasio Aktivitas

$$\text{Receivable Turnover } 19 \times 3 = \frac{\text{penjualan kredit dalam setahun}}{\text{Rata-rata piutang}} = \frac{16.405}{4.353} = 376,86\%$$

$$\text{Inventory Turn Over } 19 \times 3 = \frac{\text{Hpp}}{\text{Rata-rata persediaan}} = \frac{10.492}{2623} = 4,00$$

$$\text{Total aset} = \frac{\text{Penjualan bersih}}{\text{jumlah aktiva}} = \frac{16.405}{12.698} = 129,19\%$$

3. Rasio Solvabilitas

$$\text{Debt to Asset Ratio} = \frac{\text{Total Debt}}{\text{Total Asse}} = \frac{3.400 + 4945}{4.353} = 3,313$$

$$\text{Times Interest Earned} = \frac{\text{C-bit}}{\text{Biaya bunga}} = \frac{1473}{303} = 4861\%$$

$$\text{Fixed Charge Coverage} = \frac{1473 + 165}{303 + 165} = \frac{1638}{468} = \frac{1638}{468} = 35\%$$

$$4. \text{ profit Margin} = \frac{\text{Laba bersih} \times \text{SHH Pajak}}{\text{Penjualan bersih}} = \frac{802}{16405} \times 100\% = 4\%$$

$$\text{Return Asset} = \frac{\text{Laba bersih Setelah Pajak}}{\text{Total Asset}} = \frac{802}{129} \times 100\% = 6\%$$

$$\text{Return Equity} = \frac{\text{Laba bersih Setelah Pajak}}{\text{Total Equity}} = \frac{802}{4353} \times 100\% = 16\%$$