

analisis cap. keuangan Azalea Akuntansi UMPM

$$GPM = \frac{\text{Penjualan bersih} - \text{HPP}}{\text{Penjualan bersih}} = \frac{\text{Rp } 23.109.000 - \text{Rp } 20.186.500}{\text{Rp } 23.109.000} = 0,12 \text{ atau } 12\%$$

$$NPM = \frac{\text{Laba bersih}}{\text{Penjualan bersih}} = \frac{\text{Rp } 322.500}{\text{Rp } 23.109.000} = 0,01 \text{ atau } 1\%$$

$$ROA = \frac{\text{Laba bersih}}{\text{total Aset}} = \frac{\text{Rp } 322.500}{\text{Rp } 43.060.500} = 0,007 \text{ atau } 0,7\%$$

$$ROE = \frac{\text{Laba bersih}}{\text{Ekuitas}} = \frac{\text{Rp } 322.500}{\text{Rp } 43.060.500} = 0,007 \text{ atau } 0,7\%$$

$$CR = \frac{\text{Aset lancar}}{\text{Utang lancar}} = \frac{\text{Rp } 38.060.500}{\text{Rp } 0} = \text{Tak terdefinisi}$$

$$QR = \frac{(\text{Aset lancar} - \text{Persediaan} - \text{Perserobot biaya})}{\text{Utang Lancar}} = \frac{(\text{Rp } 38.060.500 - \text{Rp } 843.500 - \text{Rp } 1.500.000)}{\text{Rp } 0} = \text{Tak terdefinisi}$$