

ABSTRACT

ANALYSIS OF FINANCIAL RATIO AS A MEASUREMENT OF COMPANY PERFORMANCE AT PT. AMANAH BERSAMA BERKAH (Study on Financial Statements for the 2017-2021 Period)

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The purpose of the authors of this research is to analyze and describe how the level of financial performance of PT. Amanah Bersama Berkah is based on an analysis of financial ratios for the first quarter of 2017 to fourth quarter of 2021. Financial ratios are carried out using the current ratio (CR), quick ratio (QR), cash ratio, inventory turnover, fixed assets turnover (FATO). , total asset turnover (TATO), debt to total assets ratio (DAR), debt to equity ratio (DER), times interest earned, net profit margin (NPM), return on assets (ROA), return on equity (ROE) . The results showed that the financial performance of PT. Amanah Bersama Berkah as measured by the liquidity ratio shows the current ratio is in good criteria, the company's quick ratio is in good criteria and the cash ratio is in healthy criteria, seen from the activity ratio then from the inventory turn over side the research results show the criteria are not good, fixed assets Turn over shows good enough criteria and total assets turn over shows bad criteria. Solvency ratio analysis from the results of the study showed that the company had a debt to assets ratio with good criteria, a debt to equity ratio with very good criteria and times interest earned with very good criteria, and seen from the profitability ratio based on the results of the study showed the company had a net profit value margin with very good criteria, return on assets with very good criteria and return on equity with very good criteria.

Keywords: Financial Performance, Financial Ratios

ABSTRAK

ANALISIS RASIO-RASIO KEUANGAN SEBAGAI PENGUKUR KINERJA PERUSAHAAN DI PT. AMANAH BERSAMA BERKAH (Studi Pada Laporan Keuangan Periode 2017-2021)

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Tujuan penulis melakukan penelitian ini untuk menganalisis dan mendeskripsikan bagaimana tingkat kinerja keuangan PT. Amanah Bersama Berkah yang dilakukan berdasarkan analisis rasio keuangan periode triwulan I 2017 sampai dengan triwulan IV 2021. Rasio keuangan yang dilakukan dengan *current ratio (CR)*, *quick ratio (QR)*, *cash ratio*, *inventory turn over*, *fixed assets turn over (FATO)*, *total asset turn over (TATO)*, *debt to total assets ratio (DAR)*, *debt to equity ratio (DER)*, *times interest earned*, *net profit margin (NPM)*, *return on assets (ROA)*, *return on equity (ROE)*. Hasil penelitian menunjukkan bahwa kinerja keuangan PT. Amanah Bersama Berkah yang diukur dengan rasio likuiditas menunjukkan *current ratio* berada dalam kriteria baik, *quick ratio* perusahaan berada dalam kriteria baik dan *cash ratio* berada dalam kriteria sehat, dilihat dari rasio aktivitas maka dari sisi *inventory turn over* hasil penelitian menunjukkan kriteria tidak baik, *fixed assets turn over* menunjukkan kriteria cukup baik dan *total assets turn over* menunjukkan kriteria tidak baik. Analisis rasio solvabilitas dari hasil penelitian menunjukkan perusahaan memiliki tingkat *debt to assets ratio* dengan kriteria baik, tingkat *debt to equity ratio* dengan kriteria baik sekali dan *times interes earned* dengan kriteria sangat baik, dan dilihat dari rasio profitabilitas berdasarkan hasil penelitian menunjukkan perusahaan memiliki nilai *net profit margin* dengan kriteria baik sekali, *return on asset* dengan kriteria baik sekali dan *return on equity* dengan kriteria baik sekali.

Kata kunci : Kinerja Keuangan, Rasio Keuangan