

Analisis Laporan Keuangan sebagai Alat untuk Mengukur Kinerja Keuangan Studi Kasus pada PT. Astra International Tbk Periode 2012-2014

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ABSTRAK

Penelitian ini berjudul "Analisis Laporan Keuangan Sebagai Alat Untuk Mengukur Kinerja Keuangan Pada PT. Astra International Tbk Periode 2012-2014" untuk mengetahui bagaimana kinerja keuangan perusahaan dengan menggunakan metode analisis rasio keuangan yaitu rasio likuiditas, rasio solvabilitas, rasio aktivitas, dan rasio profitabilitas.

Rasio likuiditas menunjukkan current ratio berada dalam kondisi baik, meskipun pada tahun 2012-2014 mengalami fluktuasi, quick ratio berada dalam kondisi baik karena memenuhi nilai standar >100%, cash ratio dalam kondisi yang tidak baik karena tidak memenuhi nilai standar yaitu 50%. Rasio solvabilitas menunjukkan debt to equity ratio berada dalam kondisi kurang baik meskipun diatas nilai standar yaitu 50%, long term debt to equity ratio dalam kondisi kurang baik karena dibawah nilai standar, times interest earned ratio berada dalam kondisi baik karena diatas nilai standar yaitu 10 kali.

Rasio aktivitas menunjukkan cash turn over berada dalam kondisi baik karena diatas nilai standar yaitu 10%, account receivable turn over berada dalam kondisi tidak baik karena dibawah nilai standar yaitu 15 kali, inventory turn over berada dalam kondisi tidak baik karena tidak memenuhi nilai standar yaitu 20 kali, working capital turn over berada dalam kondisi kurang baik karena dibawah nilai standar yaitu 6 kali, fixed asset turn over berada dalam kondisi tidak baik karena dibawah nilai standar yaitu 5 kali, total asset turn over berada dalam kondisi kurang baik karena dibawah nilai standar yaitu 2 kali. Rasio profitabilitas menunjukkan gross profit margin berada dalam kondisi tidak baik karena dibawah nilai standar yaitu 30%, net profit margin berada dalam kondisi tidak baik karena dibawah nilai standar yaitu 20%, ROA berada dalam kondisi tidak baik karena dibawah nilai standar yaitu 30%, ROE berada dalam kondisi kurang baik karena dibawah nilai standar yaitu 40%.

Kata Kunci : Kinerja Keuangan, Rasio Likuiditas, Rasio Solvabilitas, Rasio Aktivitas, Rasio Profitabilitas.

Financial Statement Analysis as a Tool for Measuring Financial Performance Case Study at PT. Astra International Tbk over the period 2012 to 2014

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ABSTRACT

This research entitled "Financial Statement Analysis as a Tool for Measuring Financial Performance Case Study at PT. Astra International Tbk over the period 2012 to 2014 "to find out how the financial performance of the companies using financial ratio analysis that is liquidity ratio, solvency ratio, activity ratio, and profitability ratio.

The liquidity ratio shows the current ratio was in a good condition, although over the period 2012 to 2014 fluctuated, quick ratio is in a good condition because it meets the standard value >100%, cash ratio under unfavorable conditions because it does not meet the standard value that is 50%. The solvency ratio shows the debt to equity ratio to be in a poor condition despite the above standard value that is 50%, long-term debt to equity ratio in a poor condition due to the following standard values, times interest earned ratio was in good condition due to the above standard value is 10 times.

The activity ratio shows the cash turnover was in good condition due to the above standard value of 10%, accounts receivable turn over is not in a good condition because it below the value of the standard 15 times, inventory turn over in a state is not in a good condition because it does not meet the standard value of 20 times, working capital turnover are in a poor condition because under the default value is 6 times, fixed asset turnover is not in a good condition because under the standard value, which is 5 times, total asset turnover are in poor condition due to the following standard values, that is 2 times. The profitability ratio shows gross profit margin is not in a good condition because under the standard value of 30%, net profit margin is not in a good condition because under the standard value of 20%, ROA is not in a good condition because under the standard value of 30%, ROE are in a poor condition because under the standard value is 40%.

Keyword : Financial Performance, Liquidity Ratio, Solvency Ratio, Activity Ratio, Profitability Ratio.