

## **mengukur kinerja keuangan PT Sunson Textile Manufacturer Tbk melalui rasio-rasio keuangan**

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### **ABSTRAK**

Setiap kegiatan usaha yang dijalankan oleh setiap perusahaan, wajib membuat laporan keuangan. Laporan keuangan ini menunjukkan kondisi dari kinerja keuangan perusahaan selama periode tertentu, selain itu juga dapat digunakan untuk proses pengambilan keputusan dimasa yang akan datang. Untuk mengukur kinerja keuangan melalui analisis rasio keuangan di antaranya menggunakan rasio likuiditas, solvabilitas, aktivitas dan profitabilitas.

Penelitian ini dilakukan pada perusahaan perseroan yaitu PT Sunson Textile Manufacturer Tbk dan menggunakan data sekunder yang berupa laporan keuangan tahun 2010 hingga 2013. Hasil yang diperoleh setelah dilakukan pengukuran kinerja keuangan PT Sunson Textile Manufacturer dengan rasio likuiditas atas pengukuran current ratio dan quick ratio menurun, cash ratio cenderung berfluktuatif, dan inventory to working capital meningkat. Rasio solvabilitas atas pengukuran debt to asset ratio dan debt to equity ratio cenderung meningkat. Rasio Aktivitas atas pengukuran receivable turn over dan inventory turn over fluktuatif, pengukuran working capital turn over meningkat. Rasio Profitabilitas dengan pengukuran gross profit dan net profit cenderung fluktuatif, ROI dan ROE juga fluktuatif.

Kata Kunci : Rasio Likuiditas, Rasio Solvabilitas, Rasio Aktivitas, Rasio

## **measure the financial performance PT Sunson Textile Manufacturer Tbk through financial ratios**

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### **ABSTRACT**

Every business activity carried by a company must have a financial report. It show that financial condition of the company`s performance during a particular period. Also can be used for decision making in the future. Financial performance can be measure through financial ratio analysis, among other things liquidity ratios , solvency ratios , activity ratios and profitability ratios.

This research was conducted on liability company, namely PT Sunson Textile Manufacturer Tbk, and using secondary data in the form of financial statements in 2010 until 2013. The results obtained after the measurement of financial performance at PT Sunson Textile Manufacturer by measuring the ratio of liquidity over the current ratio and quick ratio decreased , the cash ratio had been fluctuated , and inventory to working capital increases . Solvency ratio for measuring debt to asset ratio and debt to equity ratio is likely to increase . Activity ratio measurements of receivable and inventory turnover had been fluctuated , measurement working capital turnover increase . Ratios Profitability with the measurement of gross profit and net profit fluctuated , ROI and ROE are also fluctuated.

**Keyword** : Likuidity ratios, Solvency Ratios, Activity Ratios, and Profitability Ratios