

ABSTRAK

ANALISIS RASIO LIKUIDITAS, RASIO SOLVABILITAS, RASIO RENTABILITAS, DAN RASIO AKTIVITAS SEBAGAI ALAT UKUR KINERJA KOPERASI BERDASARAN PERATURAN MENTERI NEGARA KOPERASI DAN USAHA KECIL MENENGAH REPUBLIK INDONESIA Nomor: 06/PER/M.KUKM/V/2006

(Studi Kasus di KPRI KOMPAG Kabupaten Bantul Periode 2011-2015)

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Penelitian ini bertujuan untuk mengetahui kinerja keuangan dengan menggunakan rasio likuiditas, aktivitas, rentabilitas, dan solvabilitas. Jenis penelitian yang digunakan adalah studi kasus di KPRI KOMPAG Kabupaten Bantul.

Metode penelitian menggunakan pendekatan kuantitatif. Data berupa Neraca dan Laporan Sisa Hasil Usaha. Teknik analisis dengan cara mengkalikan standar pemeringkatan koperasi dan perkembangan kinerja. Alat yang digunakan yaitu perbandingan standar Peraturan Menteri Negara Koperasi dan UKM Nomor: 06/Per?M.KUKM/V/2006 dan regresi sederhana kuadrat terkecil.

Hasil penelitian menunjukkan bahwa koperasi termasuk peringkat D (tidak baik). Perkembangan kinerja keuangan cenderung mengalami penurunan.

Kata-kata Kunci : Kinerja Keuangan, Koperasi, Analisis Rasio

ABSTRACT

LIQUIDITY RATIO ANALYSIS, SOLVENCY RATIO, PROFITABILITY RATIO, AND ACTIVITY RATIO AS A FINANCIAL PERFORMANCE MEASUREMENT OF COOPERATIVE BASED ON REGULATION OF MINISTRY OF COOPERATIVES, SMALL AND MEDIUM ENTERPRISES REPUBLIC OF INDONESIA Number:

06/PER/M.KUKM/V/2006

(A study case at KPRI KOMPAG Bantul district in Periode 2011-2015)

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The purpose of this research was to discover financial performance of using analysis of liquidity, activity, profitability, and solvency ratios. The research method employed in this research was case study at KPRI "KOMPAG" Bantul District.

The research method used a quantitative approach. Data used in this research were in the form of Balance Sheet and Report of Operating Results. Analyze techniques by multiplying cooperative rating standards and performance developments. The tool used was the standard comparison of Regulation of the State Minister of Cooperatives and UKM Number: 06 / Per/ M.KUKM / V / 2006 and simple regression least squares.

The results showed that the cooperative included rank D (not good). The development of financial performance tends to decrease.

Key Words : Financial Performance, Cooperative, Ratio Analysis