



## ABSTRAK

Analisis Kesehatan Finansial ditinjau dari Perkembangan Ratio-Ratio Keuangan.  
Studi kasus pada Percetakan dan Penerbitan Andi Offset Yogyakarta

BENEDICTA BUDININGSIH  
UNIVERSITAS SANATA DHARMA

Penelitian ini bertujuan untuk mengetahui keberhasilan/prestasi perusahaan dalam mengelola keuangan perusahaan ditinjau dari perkembangan ratio-ratio keuangan yang dibandingkan dengan SK Menteri Keuangan No. 826/KMK/013/1992.

Dari analisis ini akan dihitung tingkat likuiditas, solvabilitas dan rentabilitas perusahaan, serta indikator tambahan tiap tahunnya. Setelah diketahui, hasil perhitungan itu kemudian dimasukkan ke analisis kinerja. Dari penilaian kinerja tersebut akan diketahui prestasi/tingkat kesehatan perusahaan. Adapun ukuran tingkat kesehatan perusahaan digolongkan dalam tingkat sehat sekali, sehat, kurang sehat, dan tidak sehat

Jenis penelitian ini adalah studi kasus pada Percetakan dan Penerbitan Andi Offset Yogyakarta. Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Data yang dicari meliputi Gambaran Umum Perusahaan, Neraca per 31 Desember 1994-1996, serta Laporan Rugi Laba untuk periode yang berakhir 31 Desember 1994-1996.



## ABSTRACT

Financial Health Analysis was Viewed from Finance Ratio Development  
A Case Study in Andi Offset Press and Publication Yogyakarta

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This research purposed to know whether a company succeeded in managing its finances which was viewed from its finance ratio development as explained in SK Menteri Keuangan No. 826/KMK/013/1992 or not.

From the analysis used in the research, the liquidity, solvency, and remunerativeness levels of the company and its addition indicators were accounted annually. Then the result of this accounting data was used to do work analysis. From this work evaluation, the level of the health of the company was known. The level of a company's health was classified into very healthy, healthy, less healthy, and unhealthy.

This research was a case study of Andi Offset Press and Publication Yogyakarta. Data gathering methods used were interviewing, observation, and documentation. The data obtained from the research involved a general description of the company, its balance per Desember 31st, 1994-1996 and Profit and Lost Report for a period which ended on December 31st, 1994-1996.

Based on the data analysis, the result of the study reached the following