

ABSTRAK

ANALISIS PERKEMBANGAN KEUANGAN PERUSAHAAN

Studi Kasus pada Perusahaan Percetakan INDAH BARU
MAGELANG

Heribertus Lilik Ernawan
Universitas Sanata Dharma
Yogyakarta
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Tujuan penelitian ini adalah untuk mengetahui perkembangan tingkat likuiditas, solvabilitas, aktivitas serta rentabilitas yang ada dalam neraca dan laporan laba rugi pada Perusahaan Percetakan INDAH BARU dari tahun 1999 sampai dengan tahun 2002.

Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Teknis analisis data yang dipergunakan yaitu pendekatan analisis vertikal yang terdiri dari rasio likuiditas, rasio solvabilitas, rasio aktivitas serta rasio rentabilitas dan pendekatan analisis horisontal yang berupa analisis index.

Berdasarkan analisis data laporan keuangan perusahaan, diketahui bahwa, perkembangan keuangan perusahaan selama tahun 1999-2002 dilihat dari rasio likuiditas cenderung mengalami penurunan, yaitu; Current Ratio: 811%, 848%, 1515%, 515%. Quick Ratio: 289%, 289%, 413%, 94%. Cash Ratio: 73%, 68%, 153%, 27%. Rasio solvabilitas cenderung tidak mengalami penurunan atau kenaikan, yaitu; Rasio Modal Sendiri: 2%, 2%, 1%, 2%. Rasio Utang Total Assets: 2%, 2%, 1%, 2%. Rasio rentabilitas cenderung mengalami penurunan, yaitu; Profit Margin: 2%, 2%, 1%, 1%. Rasio Modal Sendiri: 2%, 2%, 1%, 1%. Operating Rasio: 87%, 87%, 87%, 92%. Sedangkan rasio aktivitas cenderung mengalami peningkatan, yaitu; Perputaran Piutang: 4,9kali; 3,3kali; 2,4kali; 6,9kali, dengan Periode lamanya pengumpulan piutang: 73hari, 108hari, 151hari, 53hari. Perputaran Persediaan: 2,3kali; 2,2kali; 0,5kali; 1,0kali, dengan periode lamanya persediaan tersimpan di gudang: 159hari, 160hari, 666hari, 369hari. Perkembangan keuangan Perusahaan Percetakan INDAH BARU selama tahun 1999-2002 dalam kondisi yang buruk atau memprihatinkan.

ABSTRACT

AN ANALYSIS OF COMPANY'S FINANCIAL DEVELOPMENT

A case study at "Indah Baru", Publishing Company, Magelang

Heribertus Lilik Ernawan
Sanata Dharma University
Yogyakarta
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The objectives of this research were to know the development of the liquidity, solvability, activity and the profitability level on the item of the "INDAH BARU" publishing company's balance sheet and income statements over period 1999 to 2002.

The techniques of collecting data used this research were interviews, observation and documentation. The data analysis technique used were Vertical Analysis Approach which consisted of liquidity ratio, solvability ratio, activity ratio and profit ratio, and Horizontal Analysis Approach which consisted of index analysis.

The research concluded that the company financial development from 1999 to 2002 based on the liquidity ratios tended to decrease, the Current Ratios were : 811%, 844%, 1515%, 515%, the Quick Ratios were : 289%, 289%, 413%, 94% and the Cash Ratios were: 73%; 68%; 153%; 27%. The solvability ratios were not tend to increase or decrease; the Debt to Equity Ratios were: 2%; 2%; 1%; 2%. The Debt to Total Asset Ratios were: 2%; 2%; 1%; 2%. The profit ratios tended to decrease, the Profit Margin were: 2%; 2%; 1%; 1%, the Returns on Equity Capital were; 2%; 2%; 1%; 1%, the Operating Ratios: 87%; 87%; 87%; 92%. Meanwhile, the activity ratios tended to increase, the Receivable Turn Over were: 4,9 times; 3,3 times; 2,4 times; 6,9 times, with the Collection Period of Account Receivable; 73 days; 108 days; 151 days; 53 days. The Inventory Turn Over: 2,3 times; 2,2 times; 0,5 times; 1,0 times with the Days Sell Inventory: 159 days; 160 days; 666 days; 369 days. The company financial development over period 1999 to 2002 was on the bad condition.