

ABSTRAK

ANALISIS LAPORAN KEUANGAN DALAM PENILAIAN KINERJA KEUANGAN PERUSAHAAN DARI TINGKAT LIKUIDITAS, SOLVABILITAS, DAN RENTABILITAS Studi Kasus pada Perusahaan Keramik Porselen dan Kaca yang Terdaftar di BEJ

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Tujuan penelitian untuk mengetahui kinerja keuangan berdasarkan tingkat likuiditas, solvabilitas, dan rentabilitas perusahaan bila dibandingkan dengan rasio industrinya serta mengetahui perkembangan kinerja keuangan PT. Arwana Citra Mulia, PT. Intikeramik Alamasri Industri, dan PT. Mulia Industrindo selama tahun 2001-2005 berdasarkan teknik analisis *trend*. Pemilihan sampel tersebut dilakukan secara random atau probabilitas sampel dimana sampel memiliki data yang layak untuk diteliti.

Pada penelitian ini digunakan teknik pengumpulan data melalui riset pustaka dan dokumentasi. Data yang digunakan adalah neraca dan laporan rugi laba dari perusahaan keramik porselen dan kaca selama tahun 2001-2005. Data yang diperoleh berasal dari Bursa Efek Jakarta, Universitas Sanata Dharma.

Penulis menggunakan teknik analisis rasio likuiditas, solvabilitas, rentabilitas, dan analisis *trend*. Hasil analisis data menunjukkan bahwa kinerja keuangan dari tingkat likuiditas, solvabilitas, dan rentabilitas PT. Arwana memiliki kinerja yang paling baik dari perusahaan-perusahaan lainnya. PT. Intikeramik memiliki kinerja yang baik, kecuali pada *Cash Ratio*, *Total Debt to Equity Ratio*, dan *Long Term Debt to Equity Ratio*. Sedangkan PT. Mulia memiliki kinerja yang baik juga kecuali pada *Total Debt to Equity Ratio*, *Long Term Debt to Equity Ratio*, dan *Return On Investment (ROI)*.

Dari hasil analisis tersebut diperoleh kesimpulan bahwa kinerja keuangan perusahaan dapat dinilai dengan menggunakan analisis laporan keuangan.

ABSTRACT

AN ANALYSIS OF FINANCIAL STATEMENT IN ESTIMATION OF FINANCIAL PERFORMANCE BY LIQUIDITY, SOLVENCY, AND PROFITABILITY LEVELS A Case Study at Porcelain Ceramics and Glass Companies Listed at Jakarta Stock Exchange

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This research aimed at knowing the financial performance based on company's liquidity, solvency, and profitability levels if it was compared with industry ratio and knowing the growth of financial performance of PT. Arwana, PT. Intikeramik, and PT. Mulia during 2001-2005 based on trend analysis technique. The selection of those samples was carried out by probability sampling where sample had a feasible data to be studied.

This research used data collection techniques by means of literary study and documentation. The data used were balance sheets and profit and income statements from porcelain ceramics and glass companies listed on Jakarta Stock Exchange during 2001-2005. The data were collected from Jakarta Stock Exchange Corner of Sanata Dharma University.

The writer used ratio analysis techniques of liquidity, solvency, profitability, and trend analysis. The result of data analysis showed that the financial performance from liquidity, solvency, and profitability levels of PT. Arwana was the best among other companies. PT. Intikeramik had a good financial performance except on Cash Ratio, Total Debt to Equity Ratio, and Long Term Debt to Equity Ratio. While PT. Mulia had a good financial performance too, except on Total Debt to Equity Ratio, Long Term Debt to Equity Ratio, and Return On Investment (ROI).

Based on those results obtained, it was concluded that the financial performance of a company could be evaluated using an analysis of financial statement.