

## ABSTRAK

### ANALISIS KINERJA KEUANGAN PERUSAHAAN Studi Kasus PT. Primarindo Asia Infrastructure Tbk

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Penelitian ini bertujuan untuk mengetahui penilaian kinerja perusahaan ditinjau dari rasio likuiditas, profitabilitas, *leverage* dan aktivitas.

Jenis penelitian adalah studi kasus. Data perusahaan diperoleh dari Bursa Efek Jakarta. Teknik analisis data yang digunakan adalah analisis rasio keuangan ditinjau dari likuiditas, profitabilitas, *leverage* dan aktivitas.

Hasil penelitian menunjukkan bahwa rasio likuiditas menunjukkan perusahaan dalam kondisi tidak likuid. Rasio profitabilitas menunjukkan ketidakefisienan dalam penggunaan *asset* dan modal sendiri sehingga pendapatan yang dihasilkan penjualan tidak mampu menutup semua biaya. Rasio *leverage* menunjukkan penggunaan hutang yang melebihi jumlah modal sendiri dan kemampuan perusahaan untuk membayar bunga hutang jangka panjang berkurang. Rasio aktivitas menunjukkan ketidakefektifan manajemen dalam mengelola *assets*, piutang, persediaan dan modal kerja.

## **ABSTRACT**

### **AN ANALYSIS OF COMPANY'S FINANCIAL PERFORMANCE A Case Study of PT. Primarindo Asia Infrastructure Tbk**

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This research aimed to analyze company's performance assessment in the area of liquidity, profitability, leverage and activity ratios.

The type of this research was case study. The company's data were obtained from Jakarta Stock Exchange. The data analysis technique used was financial ratio analysis in the area of liquidity, profitability, leverage and activity ratios.

The result of research showed that the liquidity ratio showed that the company was not in a liquid condition. The profitability ratio showed inefficiency in the use of assets and equity so the revenue earned from sales was not able to cover all expenses. The leverage ratio showed the use of debt was more than the amount of equity and the ability of the company to pay long term debt interest had decreased. The activity ratio showed ineffectiveness of management in managing assets, receivables, inventory and working capital.