

## ABSTRAK

### ANALISIS LAPORAN KEUANGAN UNTUK MENILAI KINERJA PERUSAHAAN Studi Kasus pada PT. Darya-Varia Laboratoria Tbk.

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Tujuan penelitian ini adalah untuk mengetahui perkembangan kinerja keuangan perusahaan ditinjau dari tingkat Likuiditas, Solvabilitas, Rentabilitas dan Aktivitas. Studi kasus pada PT. Darya - Varia Laboratoria Tbk. Teknik pengumpulan data secara dokumentasi.

Data yang diperlukan untuk menunjang analisis ini adalah neraca dan laporan laba rugi perusahaan farmasi yang telah go public. Analisis data untuk menjawab permasalahan pertama dengan menggunakan analisis trend yaitu *the least square method*. Untuk menjawab permasalahan kedua digunakan analisis rasio keuangan yang diperbandingkan dengan standar industri perusahaan sejenis.

Berdasarkan analisis data yang dilakukan diketahui bahwa: 1) tingkat likuiditas perusahaan pada tahun 1995 = 197,8099%, 1996 = 114,2708%, 1997 = 173,8921%, 1998 = 90,7759%. Rata-rata standar industri pada tahun 1995 = 211,0558%, 1996 = 206,2935%, 1997 = 143,9758%, 1998 = 90,0157%. Tingkat likuiditas perusahaan menunjukkan kecenderungan untuk menurun, di bawah rata-rata standar industri pada tahun 1995-1996 dan di atas rata-rata standar industri pada tahun 1997-1998, 2) tingkat solvabilitas perusahaan pada tahun 1995 = 43,5117%, 1996 = 45,4315%, 1997 = 77,8668%, 1998 = 54,9190%. Rata-rata standar industri pada tahun 1995 = 54,9988%, 1996 = 47,4992%, 1997 = 70,3373%, 1998 = 77,2023%. Tingkat solvabilitas perusahaan menunjukkan kecenderungan untuk meningkat, di atas rata-rata standar industri, kecuali pada tahun 1997, 3) tingkat rentabilitas perusahaan pada tahun 1995 = 7,6708%, 1996 = 6,4829%, 1997 = -24,9352%, 1998 = -44,7047%. Rata-rata standar industri pada tahun 1995 = 7,894%, 1996 = 9,7397%, 1997 = 0,5139%, 1998 = -10,2965%. Tingkat rentabilitas perusahaan menunjukkan kecenderungan untuk menurun, di bawah rata-rata standar industri, 4) tingkat aktivitas perusahaan pada tahun 1995 = 65,9230x, 1996 = 55,8701x, 1997 = 49,0348x, 1998 = 88,9134x. Rata-rata standar industri pada tahun 1995 = 94,6265x, 1996 = 111,9089x, 1997 = 100,8236x, 1998 = 97,5514x. Tingkat aktivitas perusahaan menunjukkan kecenderungan untuk meningkat, tapi masih di bawah rata-rata standar industri.

## **ABSTRACT**

### **FINANCIAL STATEMENT ANALYSIS TO EVALUATE THE PERFORMANCE OF A COMPANY**

**A Case Study at PT. Darya-Varia Laboratoria Tbk**

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The purpose of this research was to evaluate the financial performance of the company by checking the levels of liquidity, solvability, rentability and activity. The research was a case study at PT. Darya – Varia Laboratoria Tbk. The data was collected by using documentation technique.

The data needed to support this analysis were financial reports of the pharmaceutical companies that had been go-public. Data analysis used to answer the first problem was Trend Analysis : the Least Square Method. To answer the second problem, financial ratios were compared with the industry standard of similar companies that had been go-public.

Based on the data analysis, the research showed that : 1) the level of liquidity of the company was 197,8099% in 1995; 114,2708% in 1996; 173,8921% in 1997; and 90,7759% in 1998. The average of industry standard was 211,0558% in 1995; 206,2935% in 1996; 143,9758% in 1997; and 90,0157% in 1998. Therefore, the research concluded that the level of liquidity of the company tend to decrease, lower than the average in 1995 and 1996 but higher than the average in 1997 and 1998, 2) the level of solvability of the company was 43,5117% in 1995; 45,4315% in 1996; 77,8668% in 1997; and 54,9190% in 1998. The average of industry standard was 54,9988% in 1995; 47,4992% in 1996; 70,3373% in 1997; and 77,2023% in 1998. Therefore, the research concluded that the level of Solvability of the company tend to increase, higher than the average, except in 1997, 3) the level of rentability of the company was 7,6708% in 1995; 6,4829% in 1996; -24,9352% in 1997; and -44,7047% in 1998. The average of industry standard was 7,894% in 1995; 9,7397% in 1996; 0,5139% in 1997; and -10,2965% in 1998. Therefore, the research concluded that the level of rentability of the company tend to decrease and was below the average, 4) the level of activity of the company was 65,9230x in 1995; 5,8701x in 1996; 49,0348x in 1997; and 88,9134x in 1998. The average of industry standard was 94,6265x in 1995; 111,9089x in 1996; 100,8236x in 1997; and 97,5514x in 1998. Therefore, the research concluded that the level of activity of the company tend to increase but was still below the average.