

## ABSTRAK

### ANALISIS LAPORAN KEUANGAN SEBAGAI ALAT UNTUK MENILAI PERKEMBANGAN KEUANGAN PERUSAHAAN Studi Kasus Pada PT Mondrian Klaten

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Tujuan penelitian ini adalah untuk mengetahui perkembangan tingkat likuiditas, solvabilitas, aktivitas, dan profitabilitas PT Mondrian Klaten.

Teknik pengumpulan data yang digunakan adalah wawancara dan dokumentasi. Teknik analisis data yang digunakan adalah analisis vertikal yang terdiri dari rasio likuiditas, solvabilitas, aktivitas, profitabilitas dan analisis horisontal berupa analisis angka indeks.

Berdasarkan analisis data keuangan PT Mondrian Klaten diperoleh hasil sebagai berikut:

Perkembangan keuangan perusahaan selama tahun 2000 sampai 2004 dilihat dari rasio likuiditas cenderung meningkat yang terindikasi pada tingkat *current ratio*, *quick ratio*, dan *cash ratio* yang meningkat. Selama lima tahun penelitian tingkat *current ratio* dalam kondisi likuid. Tingkat *quick ratio* pada tahun 2001, 2002, 2003, dan 2004 dalam kondisi likuid. Tingkat *cash ratio* illikuid. Keadaan ini disebabkan oleh tingginya jumlah aktiva lancar pada piutang usaha dan persediaan. Rasio solvabilitas berupa *total debt to equity ratio* dan *total debt to total capital asset* berfluktuasi namun dalam kondisi solvabel karena berada di bawah 100%. Rasio aktivitas perusahaan pada *receivable turnover* cukup efektif, karena waktu yang diperlukan untuk mengubah piutang menjadi kas relatif pendek atau kurang dari sebulan. Perputaran persediaan bahan baku dan bahan pembantu kurang efektif karena periode tersimpannya persediaan bahan baku dan bahan pembantu di gudang cukup tinggi atau lebih dari 30 hari sedangkan perputaran persediaan barang dalam proses dan persediaan barang jadi efektif karena periode tersimpannya persediaan barang dalam proses dan persediaan barang jadi kurang dari 30 hari. Rasio profitabilitas perusahaan efisien karena tingkat rentabilitas ekonomi dan rentabilitas modal sendiri berada diatas 15%.

## ABSTRACT

### AN ANALYSIS OF FINANCIAL STATEMENT AS A TOOL TO EVALUATE THE COMPANY'S FINANCIAL GROWTH

#### A Case Study at PT Mondrian Klaten

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This research aimed at knowing the growth of liquidity, solvency, activity, and profitability levels at PT Mondrian Klaten.

The data collection techniques used were interview and documentation, whereas the data analysis technique used were vertical analysis consisting of liquidity, solvency, activity, and profitability ratios and horizontal one in the form of index number.

Based on the data analysis of PT Mondrian Klaten's finance, it has been obtained the results as follows:

The company's financial growth during 2002 to 2004, as seen from liquidity ratio tended to increase indicated on increasing *current ratio*, *quick ratio*, and *cash ratio* levels. For five years of inquiry, the level of *current ratio* was on liquid condition. The level of *quick ratio* in 2001, 2002, 2003 and 2004 was in liquid condition. The level of *cash ratio* was illiquid. These conditions resulted from high total current assets in receivable accounts and inventory. The solvency ratio in the form of *total debt to equity ratio* and *total debt to total capital asset* fluctuated, however, was in solvable condition, due to its value was under 100%. The company's activity ratio in *receivable turnover* was effective enough, do to the times needed to alter a loan to a cash was relatively short or less than a month. The cycle of raw materials and supporting materials stock in the warehouse was high enough or more than thirty days, whereas the cycle of inventory of work in process and finished good inventory were effective because the stored period was less than thirty days. The company's profitability ratio was efficient due to the level of economic profitability and owner's equity profitability were above 15%.