

## ABSTRAK

### ANALISIS LAPORAN KEUANGAN UNTUK MENILAI KINERJA KEUANGAN PERUSAHAAN

Studi Kasus pada Perusahaan Sub Sektor Kimia di Bursa Efek Indonesia

Periode 2009-2013 dan Periode 2014-2016

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Penelitian ini bertujuan untuk menganalisis rasio keuangan dan menilai kinerja keuangan Perusahaan Sub Sektor Kimia di Bursa Efek Indonesia Periode 2009-2013 dan Periode 2014-2016. Data dikumpulkan dengan teknik dokumentasi. Teknik analisis data yang digunakan adalah dengan melakukan perhitungan rasio likuiditas meliputi *current ratio* dan *quick ratio*, rasio solvabilitas meliputi *debt ratio*, rasio profitabilitas meliputi *return on assets* dan *return on equity*, rasio aktivitas meliputi *inventory turnover* dan *total assets turnover*, uji trend, dan uji Mann Whitney U. Hasil penelitian menunjukkan bahwa ketika krisis ekonomi terjadi perkembangan kinerja keuangan dari rasio likuiditas dan rasio solvabilitas perusahaan non multinasional maupun perusahaan multinasional cenderung meningkat. Rasio aktivitas perusahaan non multinasional cenderung meningkat, perusahaan multinasional cenderung menurun. Rasio profitabilitas *return on assets* perusahaan non multinasional cenderung meningkat, perusahaan multinasional cenderung menurun. Rasio profitabilitas *return on equity* perusahaan non multinasional cenderung menurun, perusahaan multinasional cenderung meningkat. Setelah krisis ekonomi dua kelompok perusahaan sub sektor kimia bersama-sama mengalami pemulihan yang baik. Ada perbedaan kinerja keuangan antara perusahaan non multinasional dan multinasional ketika masa krisis dalam hal, rasio likuiditas *quick ratio*, rasio solvabilitas *debt ratio*, dan rasio aktivitas *total assets turnover*; rasio yang lain tidak berbeda. Setelah masa krisis, tidak terdapat perbedaan kinerja keuangan antara perusahaan non multinasional dan perusahaan multinasional.

Kata kunci : Analisis Laporan Keuangan, Kinerja Keuangan

## ABSTRACT

### A FINANCIAL RATIO ANALYSIS FOR EVALUATING FINANCIAL PERFORMANCE

Study case on Chemistry Company at Indonesia Stock Exchange Period 2009-2013 and Period 2013-2016

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This research study aims to analyze financial ratios and evaluate financial performance of Chemistry Company at Indonesia Stock Exchange for 2009-2013 and 2014-2016. Data was collected by documentation techniques. Data analysis techniques used is calculation of liquidity ratio including current ratio and quick ratio, solvency ratio including debt ratio, profitability ratio including return on assets and return on equity, activity ratio including inventory turnover and total assets turnover, Trend, and Mann Whitney U Test.

The result show that when crisis, financial performance from liquidity ratio and solvency ratio non multinational company and multinational company tended to increase. Activity ratio non multinational company tended to increase, multinational company tended to decrease. Profitability ratio includes return on assets non multinational company tended to increase, multinational company tended to decrease. Profitability ratio including return on equity non multinational company tended to decrease, multinational company tended to increase. After crisis both two group of Chemistry Company experienced a good recovery. There had different financial performance between non multinational company and multinational company when crisis happened, there were liquidity ratio including quick ratio, solvency ratio includes debt ratio, and activity ratio including total assets turnover; others ratio were not had different. After crisis there was no difference in financial performance between non multinational and multinational company.