

ABSTRAK

ANALISIS KINERJA KEUANGAN  
(Studi Kasus di PT Yogya Presisi Tehnikatama Industri)

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Tujuan penelitian ini adalah untuk mengetahui tingkat kinerja keuangan dan mengetahui perbandingan kinerja dengan rata-rata industri selama dua tahun (2012-2013).

Jenis penelitian ini adalah studi kasus di PT. Yogya Presisi Tehnikatama Industri (PT. YPTI). Data diperoleh dengan cara wawancara dokumentasi. Teknik analisis data yang digunakan adalah analisis deskriptif.

Hasil penelitian ini menunjukkan bahwa kinerja keuangan selama dua tahun menunjukkan adanya kenaikan pada tahun 2011 ke 2012 dan penurunan tahun 2012 ke 2013. Hasil lain menunjukkan dari lima belas rasio kinerja keuangan perusahaan terdapat tujuh rasio kinerja keuangan perusahaan berada di bawah nilai rasio rata-rata industri pada tahun 2011 yakni: *current ratio*, *acid test ratio*, perputaran piutang, perputaran aktiva tetap, perputaran total aktiva, *net profit margin*, *return on investment*. Delapan rasio kinerja keuangan perusahaan berada di atas nilai rasio rata-rata industri pada tahun 2012 yakni: periode pengumpulan piutang, perputaran persediaan, *debt ratio*, *debt to equity ratio*, *gross profit margin*, *return on equity*, *profit margin* dan rentabilitas ekonomi.

**Kata Kunci: kinerja keuangan, rata-rata industri, rasio keuangan**

ABSTRACT

FINANCIAL PERFORMANCE ANALYSIS  
( Case Studies in PT. Yogya Presisi Tehnikatma Industri )

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The purposes of this research are to analyze (1) financial performance and (2) comparison between company's financial performance with that of industry average in the year 2012 and 2013.

The type of this research was a case study at PT. Yogya Presisi Tehnikatama Industri. The data were obtained by interview and documentation. Technique that used to analyse the data was descriptive analysis

The result showed that there was an increase of financial performance from 2011 to 2012 and a decrease of that from 2012 to 2013. Another result showed that seven out of fifteen financial ratio were below of those from industry average in the year 2011, namely current ratio, acid test ratio, accounts receivable turnover, fixed asset turnover, total asset turnover, net profit margin, and return on investment. Eight out of fifteen financial ratio were above of those from industry average in the year 2012, namely collection periode of account receivable, supplies turnover, debt ratio, debt to equity ratio, gross profit margin, return on equity, profit margin and economic rentability.

**Keyword: Financial performance, industry average, financial ratio**