

ABSTRAK

**ANALISIS KINERJA KEUANGAN
BERDASARKAN RASIO LIKUIDITAS, RASIO PROFITABILITAS,
RASIO AKTIVITAS DAN RASIO SOLVABILITAS
Studi Kasus Pada Lima Perusahaan *Food and Beverage* yang Go Publik
Selama Periode 2008-2012**

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Tujuan penelitian ini adalah untuk mengetahui perusahaan yang memiliki kinerja keuangan paling baik dari lima perusahaan *food and beverage* yang go publik.

Jenis penelitian ini adalah studi kasus. Penelitian ini difokuskan pada lima perusahaan *food and beverage* yang memiliki laba tertinggi yang terdaftar di Pojok Bursa Efek Indonesia (BEI) selama periode 2008-2012. Teknik pengumpulan data yang digunakan adalah dokumentasi. Teknik analisis yang digunakan dalam penelitian ini menggunakan rumus rasio likuiditas (*current ratio, quick ratio*), rasio profitabilitas (*gross profit margin, net profit margin, return on investment, return on equity*), rasio aktivitas (*inventory turnover, total assets turnover, fixed assets turnover*), dan rasio solvabilitas (*debt to equity, debt to total assets*).

Hasil penelitian dari lima perusahaan *food and beverage* yang go publik, menunjukkan tingkat kinerja keuangan yang paling baik berdasarkan poin tertinggi dan ranking terbaik diperoleh PT Indofood CBP Sukses Makmur Tbk.

Kata kunci: *current ratio, quick ratio, gross profit margin, net profit margin, return on investment, return on equity, inventory turnover, total assets turnover, fixed assets turnover, debt to equity, debt to total assets.*

ABSTRACT

FINANCIAL PERFORMANCE ANALYSIS BASED ON THE LIQUIDITY RATIO, THE PROFITABILITY RATIO, THE ACTIVITY RATIO AND THE SOLVENCY RATIO

A Case Study at Five Food and Beverage Companies that Go Public During the Periode 2008-2012

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The objective of this study was to determine which company has the best financial performance of the five food and beverage companies that go public.

This research is a case study. This study focused on the five food and beverage companies that have been registered the highest profit in Indonesia Stock Exchange (IDX) during the period 2008-2012. The data collection technique used is documentation. The analysis technique used in this study was using the formula of liquidity ratio (current ratio, quick ratio), the profitability ratio (gross profit margin, net profit margin, return on investment, return on equity), the activity ratio (inventory turnover, total asset turnover, fixed asset turnover), and the solvency ratio (debt to equity, debt to total assets).

The results of the five food and beverage companies that go public show the level of the best financial performance based on the highest points and best ranking was obtained by PT Indofood CBP Sukses Makmur Tbk.

Key words: current ratio, quick ratio, gross profit margin, net profit margin, return on investment, return on equity, inventory turnover, total assets turnover, fixed assets turnover, debt to equity, debt to total assets.