



ABSTRAK

EVALUASI KINERJA KEUANGAN PERUSAHAAN YANG BERGERAK DALAM INDUSTRI PERALATAN RUMAH TANGGA BERDASARKAN FINANCIAL RATIO, CASH FLOW ADEQUACY RATIO DAN CASH FLOW EFFICIENCY RATIO

Studi Empiris: PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk
dan PT Langgeng Makmur Plastic Tbk

Novia Hermiyati
Universitas Sanata Dharma
Yogyakarta
2006

Tujuan penelitian ini adalah untuk mengetahui (1) kinerja keuangan dari PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk dan PT Langgeng Makmur Plastic Tbk ditinjau dari segi likuiditas, solvabilitas, aktivitas dan rentabilitas dari tahun 1999-2003 (2) kinerja keuangan PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk dan PT Langgeng Makmur Plastic Tbk ditinjau dari tingkat kecukupan dan efisiensi arus kas dari tahun 1999-2003 (3) perbandingan kinerja keuangan antara PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk dan PT Langgeng Makmur Plastic Tbk dari tahun 1999-2003.

Penelitian ini dilakukan di Pojok BEJ Universitas Sanata Dharma Yogyakarta dan dilakukan pada bulan Mei 2005. Teknik pengumpulan data yang



This research was aimed to find out (1) financial performance of "PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk and PT Langgeng Makmur Plastic Tbk" viewed from liquidity, solvability, activity and profitability aspect from 1999 to 2003 (2) financial performance of "PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk and PT Langgeng Makmur Plastic Tbk" viewed from adequacy and efficiency of cash flows from 1999 to 2003 (3) comparison of financial performance among "PT Kedaung Indah Can Tbk, PT Kedawung Setia Industrial Tbk and PT Langgeng Makmur Plastic Tbk" from 1999 to 2003.

This research was conducted at "Pojok BEJ" Sanata Dharma University on May 2005. The technique of the data collecting used was documentation. The technique of the data analyzing used were vertical analysis and horizontal analysis with the use of an evaluation benchmark of industry ratio.

The result of this research showed that (1) viewed from liquidity