

ABSTRAK

Hana Febriyanti (61180027), ANALISIS RATIO PROFITABILITAS DAN RATIO LIKUIDITAS UNTUK MENILAI KINERJA KEUANGAN PT. KERETA API INDONESIA (Persero) Tbk

PT. Kereta Api Indonesia (Persero) Tbk adalah salah satu perusahaan transportasi yang ada di Indonesia. Rasio keuangan dapat digunakan sebagai alat untuk mengukur kinerja keuangan perusahaan. Salah satunya dengan menggunakan rasio profitabilitas yang diperlukan untuk menilai besar kecilnya produktifitas usaha sebuah perusahaan. Penelitian ini bertujuan untuk mengetahui dan menganalisa *nilai rasio likuiditas, rasio profitabilitas, melihat perkembangan rasio likuiditas dan perkembangan rasio profitabilitas* pada PT Kereta Api Indonesia (Persero) Tbk periode tahun 2016-2020. Metode analisis data dengan menggunakan analisis deskriptif kualitatif dan metode pengumpulan data menggunakan metode observasi dan studi dokumentasi. Hasil penelitian menunjukkan bahwa nilai rata-rata *Current Ratio* periode 2016-2020 sebesar 120,67% berdasarkan standart industry tentang kinerja penilaian Current Ratio mengindikasikan kinerja keuangan perusahaan Ideal. Nilai rata-rata *Quick Ratio* periode 2016-2020 sebesar 102,3% berdasarkan standart industry tentang kriteria penilaian Quick Ratio mengindikasikan kinerja keuangan perusahaan Memenuhi. Nilai rata-rata *Cash Ratio* periode 2016-2020 sebesar 265.3% berdasarkan standart industry tentang kriteria penilaian Cash Ratio menunjukkan kinerja keuangan perusahaan Baik. Nilai rata-rata *Net Profit Margin* periode 2016-2020 sebesar 39,93% mengalami fluktuasi tidak tetap berdasarkan standart industry tentang kriteria penilaian Net Profit Margin menunjukkan kinerja keuangan perusahaan Kurang Baik. Nilai rata-rata *Gross Profit Margin* periode 2016-2020 sebesar 21,03% berdasarkan standart industry tentang kriteria penilaian Gross Profit Margin menunjukkan kinerja keuangan perusahaan Kurang Sehat. Nilai rata-rata *Return On Assets* periode 2016-2020 sebesar 4,15% berdasarkan standart industry tentang kriteria penilaian Return On Assets menunjukkan kinerja keuangan perusahaan Kurang Baik. Nilai rata-rata *Return On Equity* periode 2016-2020 sebesar 25,53% berdasarkan standart industry tentang kriteria penilaian *Return On Equity* menunjukkan kinerja keuangan perusahaan Baik.

Kata Kunci : *Ratio Likuiditas, Ratio Profitabilitas, Kinerja Keuangan*

ABSTRAK

Hana Febriyanti (61180027), ANALYSIS OF PROFITABILITY RATIO AND LIQUIDITY RATIO TO ASSESS THE FINANCIAL PERFORMANCE OF PT. KERETA API INDONESIA (persero) Tbk

PT. Kereta Api Indonesia (Persero) Tbk is one of the transportation companies in Indonesia. Financial ratios can be used as a tool to measure a company's financial performance. One of them is by using the profitability ratio needed to assess the small productivity of a company's business. This research aims to find out and analyze the value of liquidity ratio, profitability ratio, see the development of liquidity ratio and the development of profitability ratio in PT Kereta Api Indonesia (Persero) Tbk for the period 2016-2020. Data analysis methods using qualitative descriptive analysis and data collection methods using observation methods and documentation studies. The results showed that the average current ratio for the period 2016-2020 of 120.67% based on industry standards on current ratio valuation performance indicates the financial performance of the ideal company. The average value of Quick Ratio for the period 2016-2020 of 102.3% based on industry standards on Quick Ratio assessment criteria indicates the company's financial performance meets. The average cash ratio for the period 2016-2020 of 265.3% based on industry standards on cash ratio assessment criteria shows the company's financial performance is good. The average net profit margin for the period 2016-2020 of 39.93% experienced non-fixed fluctuations based on industry standards on net profit margin assessment criteria indicating the company's financial performance was not good. The average gross profit margin for the period 2016-2020 is 21.03% based on industry standards on gross profit margin assessment criteria showing the company's financial performance is less healthy. The average value of Return On Assets for the period 2016-2020 of 4.15% based on industry standards on Return On Assets assessment criteria shows the company's financial performance is not good. The average value of Return On Equity for the period 2016-2020 of 25.53% based on industry standards on Return On Equity assessment criteria shows the company's financial performance is good.

Keywords: Liquidity Ratio, Profitability Ratio, Financial Performance