

Abstrak

Penelitian ini bertujuan untuk mengetahui hasil analisis kinerja keuangan perusahaan yang ditinjau dari rasio profitabilitas, solvabilitas dan likuiditas. Penelitian ini menggunakan teknik pengumpulan data sekunder dengan kepustakaan dokumentasi dan sampel pada PT Siantar Top Tbk dengan populasi perusahaan yang terdaftar di BEI mulai dari tahun 2015-2019, dan penelitian ini menggunakan metode analisis deskriptif kuantitatif. Hasil penelitian berdasarkan rasio profitabilitas kurang baik hal ini berdasarkan rata-rata ROE 16,23%, Net Profit Margin masih mencapai 8,86%, rata-rata ROA 10,55%. Sedangkan rasio likuiditas dinilai seimbang, hasil Current Ratio 1,88 dan Quick Ratio 1,88. Sedangkan rasio solvabilitas cukup baik, rata-rata DER 70,31%.

Kata Kunci : Rasio profitabilitas, rasio likuiditas, rasio solvabilitas, Pt Siantar Top Tbk, analisis deskriptif kuantitatif

Abstract

This study aims to find out the results of the company's financial performance analysis reviewed from the ratio of profitability, solvency and liquidity. This research uses secondary data collection techniques with documentation and sample literature at PT Siantar Top Tbk with the population of companies registered in IDX starting from 2015-2019, and this study uses quantitative descriptive analysis methods. The results of the study based on the ratio of profitability is not good based on the average ROE 16.23%, Net Profit Margin still reached 8.86%, average ROA 10.55%. While the liquidity ratio is considered balanced, the current ratio is 1.88 and the Quick Ratio is 1.88. While the solvency ratio is quite good, the der average is 70.31%.

Keywords: Profitability ratio, liquidity ratio, solvency ratio, Pt Siantar TopTbk, quantitative descriptive analysis