

ABSTRAK

Beny Andrianto. 2021. *Analisis Rasio Profitabilitas Dan Likuiditas Untuk Menilai Kinerja Keuangan Perusahaan (Studi Kasus Pada Perusahaan Sub Sektor Tobacco Manufacture Yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019)*. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis. Universitas Muhammadiyah Metro. Pembimbing (1) Dr. Bambang Suhada, S.E.,M.Si.(2) Ardiansyah Japlani, S.E.,M.BA., AWM.

Analisis laporan keuangan perusahaan pada dasarnya merupakan perhitungan rasio-rasio untuk menilai keadaan keuangan perusahaan di masa lalu, saat ini, dan kemungkinan di masa depan. Dengan menganalisis laporan keuangan perusahaan dapat dilihat posisi keuangan dan kinerja suatu perusahaan serta apakah perusahaan telah berhasil mencapai tujuannya. Perusahaan sub sektor *tobacco manufacture* atau industri tembakau adalah saham perusahaan yang unit usahanya berjualan rokok di masyarakat. Kementerian Perindustrian mencatat, total tenaga yang diserap oleh industri rokok sebanyak 5,98 juta orang, terdiri dari 4,28 juta adalah pekerja di sektor manufaktur dan distribusi, serta sisanya 1,7 juta bekerja di sektor perkebunan. Berdasarkan tingkat profitabilitas PT H.M. Sampoerna Tbk menjadi perusahaan dengan kinerja paling baik dibandingkan dengan perusahaan sub sektor *tobacco manufacture* lainnya..

Berdasarkan tingkat likuiditas selama periode tahun 2017-2019 ditinjau dari *current ratio* secara keseluruhan perusahaan sub sektor *tobacco manufacture* secara keseluruhan mempunyai kinerja keuangan yang baik. Ini dikarenakan rata-rata *current ratio* yang dihasilkan sudah di atas rata-rata standar industri.

Berdasarkan *quick ratio* PT H.M. Sampoerna Tbk dan PT Wismilak Inti Makmur menjadi perusahaan dengan kinerja keuangan paling baik dikarenakan mempunyai tingkat *quick ratio* yang sudah di atas rata-rata standar industri. Sedangkan PT Gudang Garam Tbk dan PT Bentoel Internasional Investama Tbk menjadi perusahaan dengan kinerja keuangan perusahaan yang kurang baik dikarenakan mempunyai tingkat *quick ratio* yang masih dibawah rata-rata standar industri.

Kata Kunci : Kinerja Keuangan, Profitabilitas.

ABSTRACT

Beny Andrianto. 2021. Profitability and Liquidity Ratio Analysis to Assess the Company's Financial Performance (A Case Study on Tobacco Manufacturing Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2017-2019 Period).. Essay. Faculty Of Economics And Business Management Study Program. Mentor (1) Dr. Bambang Suhada, S.E.,M.Si.(2) Ardiansyah Japlani, S.E.,M.BA., AWM.

The analysis of the company's financial statements is basically a calculation of ratios to assess the company's past, current, and future financial situation. By analyzing the company's financial statements, it can be seen the financial position and performance of a company and if the company has managed to achieve its goals. Tobacco *manufacture* sub-sector companies or tobacco industry is a stock of companies whose business units sell cigarettes in the community. The Ministry of Industry noted that the total employees absorbed by the cigarette industry as many as 5.98 million people, consisting of 4.28 million workers in the sector of manufacture and distribution, and the rest 1.7 million work in the plantation sector. Based on the profitability level of PT H.M. Sampoerna Tbk became the company with the best performance compared to other tobacco *manufacture* sub-sector companies.

Based on liquidity levels during the period 2017-2019 and reviewed from the current *ratio* of overall *tobacco manufacture* sub-sector companies as a whole, they have a good financial performance. This is because the *average current ratio* produced is already above the industry standard average.

Based on *the quick ratio* of PT H.M. Sampoerna Tbk and PT *Wismilak Inti Makmur* became the companies with the best financial performance because they have a *quick ratio* that is above the industry standard average. Meanwhile, PT Gudang Garam Tbk and PT Bentoel Internasional Investama Tbk became companies with poor financial performance due to the low level of *quick ratio* that is still below the average industry standard.

Keywords: Financial Performance, Liquidity, Profitability.