

**ANALISIS KINERJA KEUANGAN BERDASARKAN PADA RASIO  
PROFITABILITAS, LIKUIDITAS, LEVERAGE DAN AKTIVITAS  
(STUDI KASUS PADA BEST CITY HOTEL YOGYAKARTA PERIODE  
2019-2020)**

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**Abstrak**

Penelitian ini dilakukan di Best City Hotel Yogyakarta. Tujuan penelitian ini adalah menganalisis rasio profitabilitas, likuiditas, *leverage* dan aktivitas untuk menilai kinerja keuangan pada Best City Hotel Yogyakarta pada periode 2019-2020. Data yang digunakan dalam penelitian ini berasal dari laporan keuangan perusahaan berupa neraca dan laporan laba rugi Best City Hotel Yogyakarta periode 2019-2020 yang diolah dengan menggunakan metode kuantitatif deskriptif karena penelitian berkaitan dengan objek penelitian. Dalam penelitian ini menggunakan komponen-komponen kinerja keuangan yang berkaitan dengan rasio profitabilitas dengan indikator *return on investment* (ROI), *return on equity* (ROE), *gross profit margin* (GPM), dan *net profit margin* (NPM). Rasio likuiditas dengan indikator *current ratio* (CR), dan *quick ratio* (QR) dan rasio leverage yang menggunakan indikator *debt to equity ratio* (DER), serta rasio aktivitas dengan indikator *receivable turn over*, *inventory turn over*, *working capital turn over*, *fixed asset turnover* dan *total asset turnover*. Dari hasil perhitungan yang telah dilakukan diperoleh bahwa analisis rasio profitabilitas, likuiditas, *leverage* dan aktivitas pada Best City Hotel Yogyakarta pada periode 2019-2020 rata-rata dalam keadaan baik artinya kinerja keuangannya terbilang baik. *Working capital turn over* dan *total asset turnover* tidak dalam kondisi yang baik artinya kinerja keuangan terbilang kurang baik.

**Kata Kunci:** *Kinerja Keuangan, Profitabilitas, Likuiditas, Leverage, Aktivitas*

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**ANALYSIS OF FINANCIAL PERFORMANCE BASED ON  
PROFITABILITY, LIQUIDITY, LEVERAGE AND ACTIVITY RATIO (CASE  
STUDY OF BEST CITY HOTEL YOGYAKARTA PERIOD 2019-2020)**

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**Abstract**

*This research was conducted at the Best City Hotel Yogyakarta. The purpose of this study is to analyze profitability, liquidity, leverage and activity ratios to assess the financial performance of Best City Hotel Yogyakarta in the 2019-2020 period. The data used in this study comes from the company's financial statements in the form of balance sheets and income statements of Best City Hotel Yogyakarta for the period 2019-2020 which is processed using a descriptive quantitative method because the research is related to the research object. In this study used the components of financial performance related to profitability ratios with indicators of return on investment (ROI), return on equity (ROE), gross profit margin (GPM), and net profit margin (NPM). Liquidity ratios with current ratio (CR) and quick ratio (QR) indicators and leverage ratios using debt to equity ratio (DER) indicators, as well as activity ratios with receivable turnover, inventory turnover, working capital turnover, fixed asset turnover indicators and total asset turnover. From the results of the calculations that have been carried out, it is obtained that the analysis of profitability, liquidity, leverage and activity ratios at Best City Hotel Yogyakarta in the 2019-2020 period is on average in good condition, meaning that its financial performance is fairly good. Working capital turnover and total asset turnover are not in good condition, meaning that financial performance is not good.*

**Keywords:** *Financial Performance, Profitability, Liquidity, Leverage, Activity*