

ANALISIS PENILAIAN KINERJA PERUSAHAAN DAN PROYEKSI LAPORAN KEUANGAN PADA PT. TARU MARTANI

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Abstrak

Penelitian ini bertujuan untuk mengetahui rasio keuangan dan ramalan laporan keuangan menggunakan data berupa laporan keuangan selama 5 tahun pada PT. Taru Martani Yogyakarta. Penelitian ini menggunakan rasio keuangan sebagai berikut: (1) rasio *likuiditas* yang dihitung berdasarkan *current ratio*, *quick ratio*, dan *working capital to total asset ratio*, (2) rasio *solvabilitas* yang dihitung berdasarkan *debt to equity ratio* dan *debt to total assets ratio*, (3) rasio Profitabilitas yang dihitung berdasarkan *net rate of return on investment*, *return on equity*, dan *return on assets*, (4) rasio aktivitas yang dihitung berdasarkan rasio perputaran piutang, rasio perputaran persediaan, dan rasio perputaran aktiva, (5) laporan keuangan proforma yang dihitung berdasarkan metode rasio konstan dan metode total aset. Penelitian ini dilaksanakan di PT. Taru Martani Yogyakarta. Metode pengumpulan data yang digunakan adalah metode dokumentasi. Metode analisis data yang digunakan teknik analisis deskriptif kuantitatif, yaitu suatu analisis yang mendiskripsikan dengan cara menghitung rasio rasio yang ada diperusahaan dengan menggunakan rumus-rumus tertentu. Berdasarkan hasil analisis dengan menggunakan (1) rasio *likuiditas* sangat baik dengan rata-rata pertumbuhan yang berdasarkan *current ratio* sebesar 6,93 kali, *quick ratio* sebesar 3,00 kali, dan *working capital to total asset ratio* sebesar 0,50 kali. (2) rasio *solvabilitas* sangat baik dengan mampu mengurangi jumlah hutang yang berdasarkan *debt to equity ratio* sebesar 19,35 % dan *debt to total assets ratio* sebesar 16,06 %. (3) rasio profitabilitas sangat baik dengan rata-rata pertumbuhan yang berdasarkan *net rate of return on investment* sebesar 9,88 %, *return on equity* sebesar 6,98 % dan *return on assets* sebesar 5,96 %. (4) rasio aktivitas sangat baik dengan rata-rata pertumbuhan yang berdasarkan rasio perputaran piutang sebesar 21,84 kali, rasio Perputaran persediaan sebesar 1,16 kali dan rasio perputaran aktiva sebesar 0,59 kali. (5) laporan keuangan proforma sangat baik yang berdasarkan peramalan laporan laba rugi mengalami pertumbuhan sebesar 7 % dan pada peramalan Neraca mengalami pertumbuhan sebesar 1,07 %.

Kata Kunci: *Rasio Likuiditas, Rasio Solvabilitas, Rasio Solvabilitas, Rasio Aktivitas, Laporan Keuangan Proforma.*

ANALYSIS OF COMPANY PERFORMANCE ASSESSMENT AND FINANCIAL REPORT PROJECTION IN PT. TARU MARTANI

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Abstract

This study aims to determine the financial ratios and predict financial statements using data in the form of financial statements for 5 years at PT. Taru Martani Yogyakarta. This study uses financial ratios as follows: (1) the liquidity ratio calculated based on the current ratio, quick ratio, and working capital to total asset ratio, (2) the solvency ratio calculated based on the debt to equity ratio and debt to total assets ratio, (3) Profitability ratios calculated based on the net rate of return on investment, return on equity, and return on assets, (4) activity ratios calculated based on accounts receivable turnover ratios, inventory turnover ratios, and asset turnover ratios, (5) proforma financial statements which is calculated based on the constant ratio method and the total asset method. This research was conducted at PT. Taru Martani Yogyakarta. The data collection method used is the documentation method. The data analysis method used is quantitative descriptive analysis technique, which is a descriptive analysis by calculating the ratio of existing ratios in the company using certain formulas. The results of the analysis show (1) a very good liquidity ratio with an average growth rate based on the current ratio of 6.93 times, a quick ratio of 3.00 times, and a working capital to total asset ratio of 0.50 times. (2) very good solvency ratio by being able to reduce the amount of debt based on the debt to equity ratio of 19.35% and the debt to total assets ratio of 16.06%. (3) very good profitability ratio with average growth based on net rate of return on investment of 9.88%, return on equity of 6.98% and return on assets of 5.96%. (4) very good ratio of activity with an average growth based on the receivable turnover ratio of 21.84 times, inventory turnover ratio of 1.16 times and asset turnover ratio of 0.59 times. (5) excellent proforma financial statements based on predicting the income statement experiencing growth of 7% and in the balance sheet forecasting growth of 1.07%.

Keywords: *Liquidity Ratio, Solvability Ratio, Solvability Ratio, Activity Ratio, Proforma Financial Report*