

ANALISIS KINERJA KEUANGAN
(Studi Kasus Pada PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero))

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Abstrak

Penelitian ini bertujuan untuk mengetahui 1) kinerja keuangan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) dan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) Unit Borobudur periode 2016-2017 yang mana penilaiannya mengacu pada Surat Keputusan Menteri Badan Usaha Milik Negara Nomor: KEP-100/MBU/2002 dan 2) kinerja keuangan pada PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) Unit Borobudur ditinjau dari laporan laba/rugi komprehensif tahun 2016-2017 dengan analisis varians. Penelitian ini merupakan penelitian deskriptif analisis dengan pendekatan kuantitatif. Teknik pengumpulan data yang digunakan adalah dokumentasi, dengan dokumen berupa laporan keuangan PT. Taman Wisata Candi Borobudur (Persero) tahun 2016-2017. Teknik analisis data untuk mengukur kinerja keuangan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) dalam penelitian ini didasarkan pada Surat Keputusan Menteri Badan Usaha Milik Negara Nomor: KEP-100/MBU/2002. Analisis kinerja keuangan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) Unit Borobudur mengenai ketercapaian anggaran periode 2016-2017 digunakan analisis varians. Hasil penelitian menunjukkan bahwa: 1) Penilaian kinerja keuangan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) periode 2016-2017 masing-masing menunjukkan bahwa perusahaan selalu mendapatkan predikat sehat kategori AA; 2) Kinerja keuangan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) Unit Borobudur periode 2016-2017 masing-masing menunjukkan bahwa dari perhitungan *cash ratio*, *current ratio*, *collection periods*, dan perputaran persediaan, perusahaan selalu mendapat bobot maksimal sehingga terbukti berkontribusi terhadap perkembangan kinerja PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero); 3) Penilaian kinerja keuangan PT. Taman Wisata Candi Borobudur, Prambanan, dan Ratu Boko (Persero) Unit Borobudur periode 2016-2017 menggunakan analisis varians menunjukkan hasil yang *favorable* pada analisis biaya, sehingga meskipun hasil dari pendapatan dan laba memiliki varians *unfavorable*, perusahaan tetap mampu meningkatkan laba dari tahun 2016-2017.

Kata Kunci: *Analisis Kinerja Keuangan, BUMN Pariwisata, Analisis Varians*

AN ANALYSIS OF FINANCIAL PERFORMANCE
(Case Study at Borobudur, Prambanan and Ratu Boko (Persero) Temple Parks)

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Abstract

This study aims to find out 1) the financial performance of PT. Borobudur, Prambanan and Ratu Boko (Persero) and PT. Borobudur, Prambanan, and Ratu Boko (Persero) Borobudur Unit Tourism Parks for the period of 2016-2017 in which the assessment refers to the Decree of the Minister of State Owned Enterprises Number: KEP-100 / MBU / 2002 and 2) financial performance at PT. Borobudur, Prambanan, and Ratu Boko (Persero) Borobudur Temple Tourism Parks are reviewed from the 2016-2017 comprehensive income / loss report with analysis of variance. This research is a descriptive analysis research with a quantitative approach. Data collection techniques used are documentation, with documents in the form of financial statements of PT. Borobudur Temple (Persero) Tourism Park 2016-2017. Data analysis techniques to measure the financial performance of PT. Taman Wisata Borobudur, Prambanan, and Ratu Boko (Persero) temples in this study are based on the Decree of the Minister of State Owned Enterprises Number: KEP-100 / MBU / 2002. Analysis of financial performance of PT. Borobudur, Prambanan, and Ratu Boko (Persero) Borobudur Units Tourism Parks regarding the achievement of the 2016-2017 budget period used analysis of variance. The results of the study indicate that: 1) Assessment of the financial performance of PT. The Tourism Parks of Borobudur, Prambanan, and Ratu Boko (Persero) Temples for the period of 2016-2017 each show that the company always gets a healthy predicate in the AA category; 2) Financial performance of PT. Borobudur, Prambanan, and Ratu Boko (Persero) Borobudur Unit Tourism Parks for the period of 2016-2017 each show that from the calculation of the cash ratio, current ratio, collection periods, and inventory turnover, the company always gets maximum weight so that it is proven to contribute to the development of performance PT. Borobudur, Prambanan and Ratu Boko (Persero) Tourism Parks; 3) Assessment of financial performance of PT. Borobudur, Prambanan, and Ratu Boko (Persero) Unit Borobudur Tourism Parks for the 2016-2017 period using variance analysis showed favorable results on cost analysis, so that even though the results of income and profits had unfavorable variances, companies were still able to increase profits from 2016-2017.

Keywords: *Analysis of Financial Performance, BUMN Tourism, Analysis of Variance*