

**EVALUASI KINERJA ASPEK KEUANGAN PADA PT PRIMISSIMA
(PERSERO) PERIODE 2017-2018 BERDASARKAN KEPMEN BUMN
NO.KEP-100/MBU/2002**

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Abstrak

Penelitian ini bertujuan untuk mengevaluasi kinerja aspek keuangan pada PT Primissima (Persero) periode 2017-2018 berdasarkan Kepmen BUMN No.KEP-100/MBU/2002. Metode perhitungan rasio dapat dijadikan sebagai dasar yang tepat untuk mengevaluasi kinerja aspek keuangan. Kinerja aspek keuangan yang terjadi pada periode 2017-2018 yaitu perusahaan mengalami penurunan nilai rasio ROE, ROI, Rasio Kas, Rasio Lancar, *Collection Period*, TATO, dan TMS Terhadap TA. Pendekatan yang digunakan dalam penelitian ini yaitu pendekatan kuantitatif dengan penelitian deskriptif. Data yang dianalisis merupakan data yang diperoleh dari sumber perusahaan berupa laporan keuangan dan laporan penilaian kinerja periode 2017-2018. Berdasarkan hasil analisis dengan metode perhitungan rasio menunjukkan bahwa kinerja aspek keuangan pada periode 2017-2018 mengalami penurunan nilai (EBIT + penyusutan), dimana penurunan pada nilai (EBIT + penyusutan) sebesar **Rp -14,014,462,386** periode 2018, nilai (kas) menurun sebesar **Rp -1,495,667,890** periode 2018, nilai (asset lancar) menurun sedangkan kewajiban lancar memiliki nilai yang tinggi, dimana penurunan pada nilai (asset lancar) sebesar **Rp -14,008,421,290** periode 2018, nilai (total modal sendiri) menurun sedangkan total asset memiliki nilai yang tinggi. Penurunan pada nilai (total modal sendiri) sebesar **Rp -12,171,663,748** periode 2018. Perusahaan diharapkan dapat mengelola aktivitasnya dengan baik dan seoptimal mungkin terutama pada rasio ROI, rasio kas, rasio lancar, dan rasio modal sendiri terhadap total aktiva yang mengalami penilaian skor yang sangat rendah. Mengelola kinerjanya dengan bijak agar setiap aspek memiliki peningkatan nilai kualitas yang sehat sehingga diharapkan kondisi perusahaan akan membaik di masa yang akan datang.

Kata Kunci: *Evaluasi, Kinerja, Aspek Keuangan, Rasio Keuangan.*

**PERFORMANCE EVALUATION OF FINANCIAL ASPECTS IN PT
PRIMISSIMA (PERSERO) 2017-2018 PERIOD BASED ON SOE
MINISTERIAL DECREE NO.KEP-100/MBU/2002**

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Abstract

This study aimed to evaluate the performance of the financial aspects of PT Primissima (Persero) for the 2017-2018 period based on BUMN Ministry Decree No.KEP-100 / MBU / 2002. The ratio calculation method can be used as an appropriate basis for evaluating the performance of financial aspects. The financial aspect performance that occurred in the 2017-2018 period was that the company experienced a decline in the value of the ROE ratio, ROI, Cash Ratio, Current Ratio, Collection Period, TATO, and TMS Against TA. The approach used in this research was a quantitative approach with descriptive research. The data analyzed were data obtained from company sources in the form of financial reports and performance appraisal reports for the 2017-2018 period. Based on the analysis of the ratio calculation method it showed that the performance of the financial aspects in the 2017-2018 period experienced a decrease in value (EBIT + depreciation), where the decrease in value (EBIT + depreciation) was Rp - 14,014,462,386 for 2018 period, the value of (cash) decreased was Rp - 1,495,667,890 for the 2018 period, the value (current assets) decreased while the current liabilities had a high value, where the decrease in value (current assets) was Rp -14,008,421,290 in 2018, the value (total own capital) decreased while the total assets had a high value. Decrease in value (total own capital) was of Rp - 12,171,663,748 for 2018. The company was expected to be able to manage its activities properly and optimally, especially in the ROI ratio, cash ratio, current ratio, and the ratio of own capital to total assets that experienced very low score of assessments. It should manage its performance wisely so that every aspect had a healthy increase in the value of quality so that the company's condition was expected to improve in the future.

Keywords: *Evaluation, Performance, Financial Aspects, Financial Ratios*