

ABSTRAK

Naila Salsasabilla, Analisis Perbandingan Kinerja Keuangan Perusahaan Menggunakan Rasio Keuangan (Studi pada Perusahaan Bidang Perdagangan Ritel yang Terdaftar di BEI Periode 2017-2021). Dibawah bimbingan Drs. Makhmud Zulkifli, MSi.

Tujuan penelitian ini adalah untuk mengetahui kinerja keuangan PT. Supra Boga Lestari, Tbk ditinjau dari rasio likuiditas, rasio aktivitas, rasio leverage, dan rasio profitabilitas, mengetahui kinerja keuangan PT. Sumber Alfaria Trijaya, Tbk ditinjau dari rasio likuiditas, rasio aktivitas, rasio leverage, dan rasio profitabilitas, mengetahui kinerja keuangan PT. Midi Utama Indonesia, Tbk ditinjau dari rasio likuiditas, rasio aktivitas, rasio leverage, dan rasio profitabilitas, dan mengetahui apakah terdapat perbedaan yang signifikan antara kinerja keuangan PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, dan PT. Midi Utama Indonesia, Tbk periode 2017-2021.

Penelitian ini dilakukan secara kuantitatif dan komparatif dengan menggunakan teknik pengumpulan data berupa dokumentasi. Teknik penarikan sampel menggunakan *purposive sampling* dan dianalisis dengan analisis varians (ANOVA).

Hipotesis penelitian ini adalah: Tidak terdapat perbedaan kinerja keuangan pada PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, dan PT. Midi Utama Indonesia, Tbk di Bursa Efek Indonesia dilihat dari Analisis Likuiditas, Aktivitas, Leverage, dan Profitabilitas dan Terdapat perbedaan kinerja keuangan pada PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, dan PT. Midi Utama Indonesia, Tbk di Bursa Efek Indonesia dilihat dari Analisis Likuiditas, Aktivitas, Leverage, dan Profitabilitas. Berdasarkan hasil pengujian menunjukkan bahwa hipotesis dapat diterima.

Kesimpulan penelitian ini adalah (1) kinerja keuangan PT. Supra Boga Lestari, Tbk ditinjau dari rasio likuiditas yaitu *quick ratio* berada di bawah rata-rata industri dan *cash ratio* berada di atas rata-rata industri. Berdasarkan rasio aktivitas dan rasio leverage, kinerja keuangan PT. Supra Boga Lestari, Tbk berada di atas rata-rata industri, sedangkan rasio profitabilitas berada di bawah rata-rata industri, (2) kinerja keuangan PT. Sumber Alfaria Trijaya, Tbk ditinjau dari rasio likuiditas dan rasio profitabilitas berada di bawah rata-rata industri. Sedangkan untuk rasio aktivitas dan leverage berada di atas rata-rata industri, (3) Kinerja keuangan PT. Midi Utama Indonesia, Tbk ditinjau dari rasio likuiditas dan rasio profitabilitas berada di bawah rata-rata industri. Sedangkan untuk rasio aktivitas dan leverage berada di atas rata-rata industri, dan (4) terdapat perbedaan yang signifikan antara kinerja keuangan PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, dan PT. Midi Utama Indonesia, Tbk periode 2017-2021 diukur dari rasio likuiditas, rasio aktivitas, dan rasio leverage. Dan tidak terdapat perbedaan yang signifikan jika diukur dengan rasio profitabilitas.

ABSTRACT

Naila Salsasabilla, Comparative Analysis of Financial Performance of Companies Using Financial Ratios (Study on Retail Trade Companies Listed on the Indonesia Stock Exchange Period 2017-2021). Under the guidance of Drs. Makhmud Zulkifli, MSi.

The purpose of this research is to find out the financial performance of PT. Supra Boga Lestari, Tbk viewed from liquidity ratio, activity ratio, leverage ratio, and profitability ratio, to find out the financial performance of PT. Sumber Alfaria Trijaya, Tbk viewed from liquidity ratio, activity ratio, leverage ratio, and profitability ratio, to find out the financial performance of PT. Midi Utama Indonesia, Tbk viewed from liquidity ratio, activity ratio, leverage ratio, and profitability ratio, and to find out whether there is a significant difference between the financial performance of PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, and PT. Midi Utama Indonesia, Tbk period 2017-2021.

This research was conducted quantitatively and comparatively using documentation data collection technique. The sampling technique used purposive sampling and analyzed by variance analysis (ANOVA).

The hypothesis of this research is: There is no difference in financial performance at PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, and PT. Midi Utama Indonesia, Tbk in the Indonesia Stock Exchange seen from Liquidity Analysis, Activity, Leverage, and Profitability and There is a difference in financial performance at PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, and PT. Midi Utama Indonesia, Tbk in the Indonesia Stock Exchange seen from Liquidity Analysis, Activity, Leverage, and Profitability. Based on the test results, the hypothesis can be accepted.

The conclusion of this research is (1) the financial performance of PT. Supra Boga Lestari, Tbk viewed from liquidity ratio, namely quick ratio is below the industry average and cash ratio is above the industry average. Based on activity ratio and leverage ratio, the financial performance of PT. Supra Boga Lestari, Tbk is above the industry average, while the profitability ratio is below the industry average, (2) the financial performance of PT. Sumber Alfaria Trijaya, Tbk viewed from liquidity ratio and profitability ratio is below the industry average. While for activity ratio and leverage are above the industry average, (3) The financial performance of PT. Midi Utama Indonesia, Tbk viewed from liquidity ratio and profitability ratio is below the industry average. While for activity ratio and leverage are above the industry average, and (4) there is a significant difference between the financial performance of PT. Supra Boga Lestari, Tbk, PT. Sumber Alfaria Trijaya, Tbk, and PT. Midi Utama Indonesia, Tbk period 2017-2021 measured from liquidity ratio, activity ratio, and leverage ratio. And there is no significant difference if measured with profitability ratio.