

ABSTRAK

Mengukur keberhasilan keuangan Badan Usaha Milik Desa, analisis rasio keuangan sangatlah penting. Penelitian ini melalui rasio likuiditas, profitabilitas, solvabilitas, dan aktivitas sebagai tolok ukur pengelolaan keuangan BUMDes. Penelitian ini menggunakan laporan keuangan BUMDes lima tahunan. Teknik penelitian dalam penelitian ini adalah deskriptif dan kuantitatif. Hasil analisis: Rasio likuiditas perusahaan yang sangat baik, rasio solvabilitasnya cukup baik, memenuhi norma industri. Hal ini memperlihatkan perusahaan dapat memenuhi komitmen jangka panjangnya, tetapi rasio aktivitasnya rendah, kinerja perusahaan dalam mengelola persediaan dan penjualan masih jauh dari rata-rata industri, menunjukkan ketidakmampuan dalam mengelola aktivitas operasional, sedangkan rasio profitabilitas perusahaan sangat baik dikarenakan angka persentase melebihi standar industri.

Kata kunci; Analisis Rasio Keuangan, Badan Usaha Milik Desa , Kinerja

ABSTRACT

Measuring the financial success of Village-Owned Enterprises, financial ratio analysis is very important. This research uses liquidity, profitability, solvency, and activity ratios as benchmarks of BUMDes financial management. This research uses five-year BUMDes financial reports. The research technique in this research is descriptive and quantitative. Analysis results: The company's liquidity ratio is very good, the solvency ratio is quite good, meeting industry norms. This shows that the company can fulfill its long-term commitments, but the activity ratio is low, the company's performance in managing inventory and sales is still far from the industry average, indicating an inability to manage operational activities, while the company's profitability ratio is very good because the percentage figure exceeds the industry standard.

Keywords; Financial Ratio Analysis, Village-Owned Enterprises, Financial Performance.