

INTISARI

Dalam menilai kinerja keuangan perusahaan memerlukan beberapa tolok ukur. Tolak ukur yang sering digunakan adalah rasio profitabilitas, rasio likuiditas, dan rasio aktivitas, sehingga perusahaan dapat mempertahankan dan memperbaiki kinerja keuangannya.

Penelitian ini adalah penelitian studi kasus pada PT. Unilever Indonesia, Tbk. Sampel yang digunakan adalah laporan keuangan pada tahun 2011-2015 yang diperoleh dari Bursa Efek Indonesia (BEI). Teknik analisis data dalam penelitian ini adalah kuantitatif dengan menggunakan rasio-rasio keuangan.

Hasil penelitian ini pada intinya adalah Kinerja keuangan PT. Unilever Indonesia, Tbk pada tahun 2011 sampai 2015 berdasarkan *net profit margin* mengalami penurunan. *Return On Asset* pada tahun 2011 sampai 2013 mengalami peningkatan, *Return On Asset* pada tahun 2014 dan 2015 mengalami penurunan. Kinerja keuangan PT. Unilever Indonesia Tbk berdasarkan *Return On Equity* pada tahun 2011 sampai 2013 mengalami peningkatan, *Return On Equity* pada tahun 2014 dan 2015 mengalami penurunan. Kinerja keuangan perusahaan berdasarkan *gross profit margin* secara umum mengalami penurunan. Kinerja keuangan perusahaan berdasarkan *current ratio* pada tahun 2011 sampai 2015 kurang baik. Kinerja keuangan PT. Unilever Indonesia Tbk berdasarkan *quick rati* pada tahun 2011 sampai 2015 kurang baik. *cash rati* pada tahun 2011, 2012, dan 2015 mengalami penurunan, sedangkan pada tahun 2013 dan 2014 *cash rati* mengalami peningkatan. Kinerja keuangan PT. Unilever Indonesia Tbk berdasarkan *fixed assets turn over* pada tahun 2011, 2012, dan 2015 mengalami penurunan, sedangkan *fixed assets turn over* pada tahun 2013 dan 2014 mengalami peningkatan. Kinerja keuangan PT. Unilever Indonesia Tbk berdasarkan *total asset turn over* pada tahun 2011 sampai 2015 baik.

Kata Kunci : Rasio Likuiditas, Rasio Profitabilitas, Rasio Aktivitas, dan Kinerja Keuangan.

ABSTRACT

In assessing the financial performance of the company require some standards are required. The standards that is commonly used is profitability ratio, liquidity ratio and activity ratio, so that the company can maintain and improve its the financial performance.

This research is a case of research on PT. Unilever Indonesia, Tbk. The sample is the 2011-2015 financial statements which has been obtained from the Indonesia Stock Exchange (BEI). The data analysis techniques in this research is quantitative which has been carried out by using the financial ratios.

The results of this research are primarily financial performance of PT. Unilever Indonesia, Tbk from 2011 to 2015 which is based on the net profit margin which experienced declination. The return on assets from 2011 to 2013 experienced enhancement, the results on assets from 2014 to 2015 experienced declination. The financial performance of PT. Unilever Indonesia, Tbk is based on the return on equity from 2011 to 2013 experienced enhancement, return on equity from 2014 to 2015 experienced declination. The financial performance of companies which are based on gross profit margins are generally experienced declination. The financial performance of the company which was based on the current ratio from 2011 to 2015 was less good. Financial performance of PT. Unilever Indonesia, Tbk which was based on quick ratio from 2011 to 2015 was less good. Financial performance of PT. Unilever Indonesia, Tbk which was based on quick ratio from 2011 to 2015 was less good. Cash ratio in 2011, 2012, and 2015 had decreased, whereas in 2013 and 2014 the cash ratio had increased. Financial performance of PT. Unilever Indonesia, Tbk which was based on fixed assets turnover in 2011, 2012 and 2015 had decreased, whereas fixed assets turnover in 2013 and 2014 had increased. The financial performance of PT. Unilever Indonesia, Tbk which was based on the total fixed asset turnover in 2011 to 2015 was well.

Keywords: liquidity ratios, profitability ratios, activity ratios and financial performance.