

## INTISARI

Tujuan penelitian ini untuk mengetahui aplikasi penilaian kinerja keuangan pada perusahaan *food and beverage* yang tercatat di Bursa Efek Indonesia ditinjau dari rasio profitabilitas dan likuiditas. Teknik pengambilan sampel dalam penelitian ini menggunakan *non probability sampling* berupa teknik sampling jenuh dan sampel yang digunakan 14 perusahaan *food and beverage* yang tercatat di Bursa Efek Indonesia. Teknik analisa data yang digunakan adalah teknik analisa kuantitatif, yaitu dengan melakukan perhitungan rasio profitabilitas dan likuiditas untuk menilai kinerja keuangan pada perusahaan *food and beverage* selama periode 2012-2014 dibandingkan dengan pedoman rasio.

Hasil penelitian ini menunjukkan bahwa kinerja keuangan PT Cahaya Kalbar, PT Sekar Laut, PT Tri Banyan Tirta, PT Prashida Aneka Niaga dari sisi profitabilitas yang diukur melalui rasio (*return on asset, return on equity dan profit margin*) memiliki penilaian kinerja keuangan kurang baik karena rata-rata rasio dibawah pedoman rasio. Kinerja keuangan PT Indofood CBP Sukses Makmur, PT Indofood Sukses Makmur, PT Mayora Indah, PT Nippon Indosari Corporindo, PT Siantar Top, PT Ultra Milk Industry and Trading Company memiliki tingkat *return on equity* kurang baik. Kinerja keuangan PT Cahaya Kalbar, PT Delta Djakarta, PT Indofood CBP Sukses Makmur, PT Mayora Indah, PT Ultra Milk Industry and Trading Company, PT Tri Banyan Tirta dari sisi likuiditas yang diukur melalui rasio (*current ratio, quick ratio*) memiliki penilaian kinerja keuangan yang baik karena rata-rata rasionalya diatas pedoman rasio. Kinerja keuangan PT Akasha Wira International, PT Indofood Sukses Makmur, Nippon Indosari Corporindo memiliki tingkat *current ratio* yang kurang baik.

**Kata Kunci :** Kinerja Keuangan, Profitabilitas, Likuiditas

## **ABSTRACT**

*This research is meant to find out the measurement of application of financial performance at Food and Beverages Companies which are listed in Indonesia Stock Exchange is reviewed from the profitability ratio and liquidity. The sample collection technique of this research is done by using non probability sampling in the form of saturated sampling technique and the samples are 14 Food and Beverages Companies which are listed in Indonesia Stock exchange.*

*The data analysis technique has been done by using quantitative analysis in which it is done by conducting calculation of profitability ratio and liquidity to measure the financial performance at Food and Beverages Companies during 2012-2014 periods compared to the ratio guidelines.*

*The result of this research shows that the financial performance of PT Cahaya Kalbar, PT Sekar Laut, PT Tri Banyan Tirta, PT Prashida Aneka Niaga from the profitability which is measured by using ratio (return on asset, return on equity dan profit margin) has less good financial performance assessment because the average ratio is under the ratio guidelines. The financial performance of PT Indofood CBP Sukses Makmur, PT Indofood Sukses Makmur, PT Mayora Indah, PT Nippon Indosari Corporindo, PT Siantar Top, PT Ultra Milk Industry and Trading Company has less good level of return on equity. The financial performance at PT Cahaya Kalbar, PT Delta Djakarta, PT Indofood CBP Sukses Makmur, PT Mayora Indah, PT Ultra Milk Industry and Trading Company, PT Tri Banyan Tirta from the side of liquidity have been measured through ratios (current ratio, quick ratio) has good measurement of financial performance because the average ratio is over the ratio guidelines. The financial performance at PT Akasha Wira International, PT Indofood Sukses Makmur, Nippon Indosari Corporindo have a less good of current ratio level.*

**Keywords:** Financial Performance, Profitability, Liquidity.