

**ANALISIS KINERJA KEUANGAN DENGAN RASIO LIKUIDITAS, AKTIVITAS,
LEVERAGE DAN PROFITABILITAS PERUSAHAAN PT MAYORA INDAH TBK
(TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2017-2019)**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis kinerja keuangan PT Mayora Indah Tbk selama periode tahun 2017-2019. Penelitian ini merupakan penelitian kuantitatif dengan desain deskriptif. Data yang digunakan adalah data sekunder yang diperoleh melalui situs <https://www.idx.co.id>. Yaitu dengan melakukan perhitungan atas rasio-rasio likuiditas, profitabilitas, aktivitas, dan leverage dari PT Mayora Indah Tbk. Hasil analisis menunjukkan bahwa dari rasio likuiditas perusahaan baik dilihat dari *current ratio*, *quick ratio* dan *cash ratio* menunjukkan perusahaan memiliki tingkat likuiditas cenderung meningkat diatas rata-rata standar industri. Dilihat dari rasio aktivitas Dilihat dari *Receivable Turnover*, *Inventory Turnover*, *Fixed Asset Turnover*, dan *Total Asset Turnover* PT Mayora Indah Tbk. dapat dikatakan kurang sehat karena tingkat aktivitas cenderung menurun dan dibawah rata-rata standar industri. Dilihat dari rasio profitabilitas *Gross profit margin*, *Net profit margin*, *Return on investment*, *Return on Asset*, dan *Return equity* PT Mayora Indah Tbk. Dapat dikatakan kurang sehat karena tingkat profitabilitas cenderung dibawah rata-rata standar industri. Dilihat dari rasio leverage *Debt to Asset ratio* dan *Debt to equity ratio* PT Mayora Indah Tbk dikatakan sangat sehat karena diatas rata-rata standar industri. Perusahaan mengalami peningkatan piutang.

Kata kunci: Rasio Likuiditas, Rasio Aktivitas, Rasio Leverage, Rasio Profitabilitas, dan Kinerja keuangan

**ANALYSIS OF FINANCIAL PERFORMANCE WITH THE LICUDITY RATIO,
ACTIVITIES, LEVERAGE AND COMPANY PROFITABILITY PT MAYORA INDAH
TBK (REGISTERED IN INDONESIA STOCK EXCHANGE YEAR 2017-2019)**

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ABSTRAK

This study aims to analyze the financial performance of PT Mayora Indah Tbk during the 2017-2019 period. This research is a quantitative research with a descriptive design. The data used is secondary data obtained through the <https://www.idx.co.id> site. Namely by calculating the liquidity ratios, profitability, activity, and leverage of PT Mayora Indah Tbk. The results of the analysis show that the company's liquidity ratio, whether seen from the current ratio, quick ratio and cash ratio, shows that companies have a level of liquidity that tends to increase above the average industry standard. Judging from the activity ratio seen from the Receivable Turnover, Inventory Turnover, Fixed Asset Turnover, and Total Asset Tunover of PT Mayora Indah Tbk. can be said to be unhealthy because the activity level tends to decrease and is below the average industry standard. Judging from the profitability ratio Gross profit margin, Net profit margin, Return on investment, Return on Assets, and Return equity of PT Mayora Indah Tbk. It can be said that it is not healthy because the level of profitability tends to be below the average industry standard. Judging from the leverage ratio Debt to Asset ratio and Debt to equity ratio, PT Mayora Indah Tbk is said to be very healthy because it is above the average industry standard. The company experienced an increase in accounts receivable.

Key words: Liquidity Ratio, Activity Ratio, Leverage Ratio, Profitability Ratio, and Financial Performance