

## **ABSTRAK**

Penilaian kinerja keuangan bagi perusahaan merupakan hal yang penting untuk dilakukan, hal ini digunakan untuk mengukur dan mengevaluasi, sehingga didapat suatu gambaran posisi keuangan secara menyeluruh. Metode yang digunakan untuk mengukur kinerja keuangan yaitu salah satunya metode analisis laporan keuangan. Penelitian ini bertujuan untuk menganalisis kinerja keuangan PT. Astra Agro Lestari Tbk. Berdasarkan Rasio Likuiditas, Solvabilitas, dan Profitabilitas. Penelitian ini menggunakan pendekatan deskriptif kuantitatif. Hasil penelitian menunjukkan bahwa: Rasio Likuiditas untuk mengukur kemampuan perusahaan memenuhi kewajiban jangka pendek melalui indikator current ratio berada dalam kategori “baik” dan quick ratio “kurang baik”. Rasio solvabilitas untuk mengukur kemampuan perusahaan membayar kewajiban jangka panjang jika perusahaan dilikuidasi, melalui indikator hutang kepada rasio ekuitas dan rasio hutang terhadap total aset menunjukkan kategori kinerja “sangat baik”. Rasio profitabilitas melalui indikator gross profit margin dan return on investment dalam kategori “sangat baik” dan net profit margin dan return on equity dalam kategori “cukup”. Disarankan bahwa manajemen menggandakan aset lancar, total asset disatu sisi dan sisi lain, mengurangi hutang saat ini dan total hutang sambil memantau operasi perusahaan melalui langkah-langkah efisiensi operasi sehingga laba perusahaan akan terus berlanjut naik.

***Kata kunci: Kinerja Keuangan, Likuiditas, Solvabilitas, dan Profitabilitas.***

## **ABSTRACT**

*Ratings for the company's financial performance is an important thing to do, it is used to measure and evaluate, in order to get an overall picture of financial statements. This study aimed to analyze the financial performance of PT. Astra Agro Lestari Tbk based Ratios Liquidity, Solvency and Profitability ". This study used quantitative descriptive approach. The results showed that: (1) The liquidity ratio to measure the ability of PT Astra International Tbk in meeting short-term obligations through indicators Current Ratio is in the category of performance "well" and Quick Ratio "less good" when compared to the average industry standards, (2) Solvency Ratio to measure the ability of firms to pay long-term liabilities if the company is liquidated, through indicators Debt to Equity Ratio (DER) and Debt to Total Asset Ratio (DAR) showed a tendency to decrease year after year and are slightly under average industry standards so that it can be categorized performing "very well". (3) Ratios Profitability through indicators Gross Profit Margin (GPM) and Return on Investment (ROI) is in the category of performance "very well" and Net Profit Margin (NPM) and return on equity (ROE), is in the category of "enough". It is recommended that the management of double the current assets, total assets on the one hand and on the other hand, reducing the current debt and total debt while monitoring the company's operations through operating efficiency measures so that company profits will continue to rise.*

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