

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui tingkat pertumbuhan kinerja keuangan Perusahaan Telekomunikasi tersebut dengan menggunakan rasio keuangan. Analisa ini menggunakan variabel rasio keuangan yang terdiri dari rasio profitabilitas, rasio solvabilitas, rasio liquiditas, dan rasio aktivitas.

Sample penelitian adalah laporan keuangan tahunan yang terdiri neraca dan laba rugi Perusahaan Telekomunikasi selama periode 2016 - 2020. Teknik pengumpulan data yang digunakan adalah dokumentasi dan studi pustaka. Teknik analisis data penelitian ini menggunakan analisis rasio.

Hasil analisis kinerja keuangan dari segi rasio mengalami ketidaktetapan atau perubahan setiap tahunnya. Rasio profitabilitas yaitu *net profit margin, return on investment, return on equity, earning per share*. Rasio solvabilitas yaitu *debt ratio, debt to equity, long term debt to equity, times interest earned*. Rasio liquiditas yaitu *current ratio, quick ratio, cash ratio, cash turn over*. Rasio aktivitas yaitu *inventory turn over, working capital turn over, fixed assets turn over, total assets turn over*. Hasil analisis kinerja keuangan dari segi rasio menunjukkan bahwa setiap jenis rasio keuangan perusahaan selama periode 2016-2020 rasio keuangan *fluktuatif*.

Kata kunci : Kinerja keuangan, analisis rasio, rasio profitabilitas, rasio solvabilitas, rasio liquiditas dan rasio aktivitas

## ABSTRACT

This study aims to determine the growth rate of the financial performance of the Telecommunications Company by using financial ratios. This analysis uses financial ratio variables consisting of profitability ratio, solvency ratio, liquidity ratio, and activity ratio.

The research sample is an annual financial report consisting of the balance sheet and profit and loss of the Telecommunication Company during the period 2016 - 2020. The data collection techniques used are documentation and literature studies. The data analysis technique of this study uses ratio analysis.

The results of the analysis in terms of financial ratios experience impermanence or changes every year. Profitability ratios are *net profit margin, return on investment, return on equity, earnings per share*. Solvency ratios are *debt ratio, debt to equity, long term debt to equity, times interest earned*. Liquidity ratios are *current ratio, quick ratio, cash ratio, cash turn over*. The activity ratio is *inventory turn over, working capital turn over, fixed assets turn over, total assets turn over*. The results of the financial performance analysis in terms of ratios show that each type of company's financial ratio during the 2016-2020 period *fluctuated* financial ratios.

Keywords : *Financial performance, analysis of ratio, profitability ratio, solvency ratio, liquidity ratio and activity ratio*