

# **ANALISIS KINERJA KEUANGAN PT TELEKOMUNIKASI INDONESIA Tbk DITINJAU DARI RENTABILITAS, LIKUIDITAS, DAN SOLVABILITAS DI BURSA EFEK INDONESIA PERIODE 2011-2016**

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## **INTISARI**

Penelitian ini bertujuan untuk mengetahui rasio keuangan selama enam tahun dengan rasio Rentabilitas yang dihitung berdasarkan ROA dan ROE, rasio Likuiditas yang dihitung berdasarkan *Current Ratio*, *Quick Ratio* dan *Cash Ratio*, dan rasio Solvabilitas yang dihitung berdasarkan DAR dan DER terhadap kinerja keuangan PT Telekomunikasi Indonesia, Tbk.

Objek yang digunakan dalam penelitian adalah laporan keuangan yang berupa laporan laba rugi PT. Telekomunikasi Indonesia, Tbk periode tahun 2011, 2012, 2013, 2014, 2015, 2016. Metode pengumpulan data yang digunakan adalah metode dokumentasi. Metode analisis data adalah dengan teknik analisis deskriptif kuantitatif, yaitu analisis yang mendeskripsikan dengan cara menghitung rasio-rasio yang ada dalam penelitian dengan rumus tertentu.

Hasil penelitian menunjukkan bahwa tingkat rasio selama enam tahun: (1) Rasio Rentabilitas hasil ROA sebesar 10,6%, 11,5%, 11,1%, 10,2%, 9,3%, dan 10,7%, ROE sebesar 23%, 24,9%, 23,4%, 21,3%, 20,6% dan 22,9% (2) Rasio Likuiditas hasil *Current Ratio* sebesar 95%, 116%, 106%, 135%, dan 119%, *Quick Ratio* sebesar 92%, 113%, 114%, 104%, 113% dan 118%, *Cash Ratio* sebesar 45%, 54%, 51%, 54%, 79% dan 74% (3) Rasio Solvabilitas hasil DAR sebesar 40%, 39%, 39%, 39%, 43% dan 41%, DER sebesar 88%, 86%, 83%, 82%, 96%, dan 87% (4) kondisi keuangan PT, Telekomunikasi Indonesia, Tbk berdasarkan perhitungan rasio selama enam tahun dinyatakan baik.

Kata kunci : Kinerja keuangan, Rentabilitas, Likuiditas, Solvabilitas

**ANALYSIS FINANCIAL PERFORMANCE PT  
TELEKOMUNIKASI INDONESIA TBK  
IN TERMS OF RENTABILITY, LIQUIDITY, AND THE  
SOLVABILITY AT THE INDONESIAN STOCK EXCHANGE  
THE PERIOD 2011-2016**

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**ABSTRACT**

This study aims to know the ratio of finance for six years by a ratio of rentabilitas, calculated based on roa and roe , the ratio is calculated based on current the ratio of liquidity , quick ratio and cash ratio , and the ratio the solvability, calculated based on and der on the performance of many of the so-called financial pt telekomunikasi indonesia , tbk .

The object used in research is a financial report in the form of profit and loss statement pt .Telekomunikasi indonesia , a period of the year 2011 tbk , 2012 , 2013 , 2014 , 2015 , 2016 .Data collection method that is used is a method of documentation .The method of analysis data is descriptive analysis technique quantitative , namely the analysis that described in the way that counts in research with the interest service ratios are that is any particular formula .

The research results show that the rate of the ratio of the for six years: ( 1 ) the ratio of the rentabilitas the results of roa as much as 10,6 % , 11,5 % , 11,1 % , 10,2 % , 9,3 % , and 10,7 % , the roe of as much as 23 % , 24,9 % , 23,4 % , 21,3 % , 20,6 % and 22,9 % ( 2 ) The research results show that the rate of the ratio for six years: ( 1 ) the ratio rentabilitas the results of roa of 10.6 % , 11.5 % , 11.1 % , 10.2 % , 9.3 % , and 10.7 % , up to 23 % roe , 24.9 % , 23.4 % , 21.3 % , while 20.6 % and 22.9 % ( 2 ) the ratio of the results of current liquidity ratio 95 % , 116 % , 106 % , 135 % , and 119 % , as quick as much as 92 % ratio , 113 % , 114 % , 104 % , 113 % and 118

% , cash ratio 45 % , 54 % , 51 % , 54 % , 79 % and 74 % ( 3 ) the ratio of the results of the solvability of a dar totaling as much as 40 % , 39 % , 39 % , 39 % , 43 % and 41 % , der as much as 88 % , 86 % , 83 % , 82 % , 96 % , and 87 % ( 4 ) the financial condition of pt , telekomunikasi indonesia , tbk based on the calculation of the ratio for six years was declared good .

Keywords: financial performance , rentability , liquidity , solvability