

ABSTRAK

Penelitian ini bertujuan untuk mengetahui 1) kinerja keuangan PT. Mustika Ratu Tbk di ukur dari likuiditas (meliputi *Current Ratio* dan *Quick Ratio*, *Cash Ratio*), 2) kinerja keuangan PT. Mustika Ratu Tbk di ukur dari solvabilitas (meliputi (*Total Debt To Assets Ratio* dan *Debt To Equity Ratio*), 3) kinerja keuangan PT. Mustika Ratu Tbk di ukur dari rentabilitas (meliputi Rentabilitas Ekonomi, Rentabilitas Modal Sendiri, Margin Laba Kotor (*Gross Profit Margin*), Margin Laba Bersih (*Net Profit Margin*) Dan *Profit Margin*). Objek penelitian ini adalah laporan keuangan PT. Mustika Ratu, yang terdiri dari Neraca dan Laba Rugi tahun 2016 sampai 2018. Data penelitian ini diperoleh dengan melalui dokumentasi. Metode analisis yang digunakan adalah metode deskriptif.

Hasil penelitian menunjukkan bahwa 1) kinerja keuangan PT. Mustika Ratu Tbk di ukur dari likuiditas pada *Current Ratio* pada tahun 2016 sampai dengan 2018 sebesar 397,06%, 359,75% dan 311,02% dinilai baik karena berada diatas standar industri. *Quick Ratio* sebesar 300,42%, 256,60% dan 208,22% dinilai baik karena berada diatas standar industri. *Cash Ratio* sebesar 25,97%, 21,36% dan 13,02% dinilai kurang baik karena berada dibawah standar industri. 2) kinerja keuangan PT. Mustika Ratu Tbk di ukur dari solvabilitas pada *Total Debt to Assets Ratio* pada tahun 2016 sampai dengan 2018 sebesar 42,39%, 38,08% dan 35,57% dinilai baik karena berada diatas standar industri. *Debt Ratio Equity Ratio* pada tahun 2016 sampai dengan 2018 sebesar 30,87%, 35,62% dan 39,10% dinilai kurang baik karena berada dibawah standar industri. 3) kinerja keuangan PT. Mustika Ratu Tbk di ukur dari rentabilitas pada Rentabilitas Ekonomi pada tahun 2016 sampai dengan

2018 sebesar 4,69%, 0,01% dan 2,06% dinilai kurang baik karena berada dibawah standar industri. Rentabilitas Modal Sendiri pada tahun 2016 sampai dengan 2018 sebesar -5,04%, -1,16% dan 2,05% dinilai kurang baik karena berada dibawah standar industri. Margin Laba Kotor pada tahun 2016 sampai dengan 2018 sebesar 58,69%, 57,90% dan 58,00% dinilai baik karena berada diatas standar industri. Margin Laba bersih pada tahun 2016 sampai dengan 2018 sebesar -0,016%, -0,003% dan -0,007% dinilai kurang baik karena berada dibawah standar industri. *Profit margin* pada tahun 2016 dan 2017 sebesar 5,031% dan 0,011% dinilai baik karena berada diatas standar industri sedangkan pada tahun 2018 sebesar 0,026% dinilai kurang baik karena berada dibawah standar industri.

Kata kunci : Rasio Likuiditas, Solvabilitas, dan Rentabilitas Keuangan pada PT. Mustika Ratu Tbk 2016 sampai dengan 2018.

ABSTRACT

This report aims to understand 1) the financial performance of PT. Mustika Ratu Tbk is measured by liquidity (including Current Ratio and Quick Ratio, Cash Ratio), 2) financial performance of PT. Mustika Ratu Tbk is measured by solvency (including (Total Debt To Assets Ratio and Debt To Equity Ratio), 3) financial performance of PT. Mustika Ratu Tbk is measured by rentability (includes Economic Profitability, Own Capital Profitability, Gross Profit Margin, Net Profit Margin and Profit Margin). The object of this study is the financial statements of PT. Mustika Ratu, which consists of Balance Sheet and Profit and Loss in 2016 to 2018. The research data was obtained through documentation. The analytical method used is descriptive method.

The results showed that 1) the financial performance of PT. Mustika Ratu Tbk measured from liquidity in the Current Ratio in 2016 to 2018 amounted to 397.06%, 359.75% and 311.02% considered good because it is above the industry standard. Quick Ratio of 300.42%, 256.60% and 208.22% is considered good because it is above the industry standard. Cash Ratio of 25.97%, 21.36% and 13.02% is considered not good because it is below the industry standard. 2) PT. Mustika Ratu Tbk is measured from the solvency of the Total Debt to Assets Ratio in 2016 to 2018 of 42.39%, 38.08% and 35.57% considered good because it is above the industry standard. Debt Ratio Equity Ratio in 2016 to 2018 of 30.87%, 35.62% and 39.10% is considered not good because it is below the industry standard. 3) PT. Mustika Ratu Tbk is measured from profitability in Economic Rentability in 2016 up to 2018 of 4.69%, 0.01% and 2.06% are considered not good

because it is below the industry standard. Own Capital Profitability from 2016 to 2018 of -5.04%, -1.16% and 2.05% is considered to be unfavorable because it is below the industry standard. Gross Profit Margin in 2016 to 2018 of 58.69%, 57.90% and 58.00% is considered good because it is above the industry standard. Net profit margins in 2016 to 2018 of -0.016%, -0.003% and -0.007% are considered to be unfavorable because they are below the industry standard. Profit margins in 2016 and 2017 amounted to 5,031% and 0.011% were considered good because they were above the industry standards while in 2018 0.026% were considered to be unfavorable because they were below the industry standards.

Keywords: Liquidity Ratios, Solvency, and Financial Profitability at PT. Mustika Ratu Tbk 2016 until 2018.