

ABSTRAK

Nama : Aga Siedharta Wismaya

Skripsi

Judul : Analisis Laporan Keuangan Guna Mengukur Kinerja Keuangan Dengan Time Series Pada Perusahaan Sektor Otomotif Tahun 2014-2018

Penelitian ini menggunakan metode penelitian kualitatif dengan teknik analisis time series menggunakan analisis rasio keuangan menggunakan rasio keuangan yang terdiri dari rasio Profitabilitas (*Return On Asset, Return On Equity, Gross Profit Margin* dan *Net Profit Margin*), Likuiditas (*Current Asset* dan *Quick Ratio*), Solvabilitas (*Debt Equity Ratio* dan *Debt Asset Ratio*), Aktivitas (*Total Asset Turnover, Inventory Turnover* dan *Receivable Turnover Ratio*). Data yang digunakan berasal dari laporan keuangan tahunan 2014-2018 yang dipublish di situs resmi Bursa Efek Indonesia (BEI) pada perusahaan otomotif.

Hasil penelitian menunjukkan bahwa pada rasio profitabilitas (ROA) (ROE) (GPM) dan (NPM) pada PT Astra International (ASII) dinilai paling tinggi, rasio likuiditas (CR) dan (*quick ratio*) pada PT Indospring (INDS) dinilai paling lancar, rasio solvabilitas (DER) dan (DAR) pada PT Indospring (INDS) dinilai paling baik, rasio aktivitas (TAT) (ITO) dan (RTO) PT Astra International (ASII) dinilai paling tinggi.

Kata Kunci : *Return On Asset, Return On Equity, Gross Profit Margin, Net Profit Margin, Current Asset dan Quick Ratio, Debt Equity Ratio, Debt Asset Ratio, Total Asset Turnover, Inventory Turnover dan Receivable Turnover Ratio.*

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ABSTRACT

Name : Aga Siedharta Wismaya

Thesis

Title : Analysis of Financial Statements to Measure Financial Performance with Time Series in Automotive Sector Companies in 2014-2018

This study uses qualitative research methods with time series analysis techniques using financial ratio analysis using financial ratios consisting of Profitability ratios (Return On Asset, Return On Equity, Gross Profit Margin and Net Profit Margin), Liquidity (Current Asset and Quick Ratio), Solvability (Debt Equity Ratio and Debt Asset Ratio), Activities (Total Asset Turnover, Inventory Turnover and Receivable Turnover Ratio). The data used comes from the 2014-2018 annual financial report published on the official website of the Indonesia Stock Exchange (IDX) in automotive companies.

The results showed that the profitability ratio (ROA) (GPM) and (NPM) at PT Astra International (ASII) were rated the highest, the liquidity ratio (CR) and (quick ratio) at PT Indospring (INDS) were rated most smoothly, the solvency ratio (DER) and (DAR) at PT Indospring (INDS) were rated the best, the activity ratio (TAT) (ITO) and (RTO) of PT Astra International (ASII) were rated the highest.

Keywords: *Return On Asset, Return On Equity, Gross Profit Margin, Net Profit Margin, Current Asset and Quick Ratio, Debt Equity Ratio, Debt Asset Ratio, Total Asset Turnover, Inventory Turnover and Receivable Turnover Ratio.*

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