

ABSTRAK

SULAEMAN. 2021. Analisis Rasio Profitabilitas Dalam Menilai Kinerja Keuangan Pada Perusahaan PT. Perkebunan Nusantara XIV PG. Camming. Skripsi Jurusan Manajemen Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar, Yang Di Bimbingi Oleh Pembimbing I Moh. Aris Pasigai Pembimbing II Faidul Adziem.

Penelitian ini bertujuan Mengidentifikasi dan menganalisis kinerja keuangan perusahaan yang diukur dengan rasio profitabilitas. Pada PT.Perkebunan Nusantara XIV PG Camming 2018-2020. Dengan hasil penelitian ini mulai dari Rasio Profitabilitas yakni *Gross Profit Margin*, *Net Profit Margin*, *Return On Investment*, *Return On Equity*, *Operating Profit Margin* di peroleh bahwa setiap tahun kinerja keuangan perusahaan mengalami Penurunan dan Fluktuasi.

Kata kunci : Laporan keuangan,Rasio Profitabilitas,Kinerja keuangan.



ABSTRACT

SULAEMAN. 2021. *Profitability Ratio Analysis in Assessing Financial Performance at PT. Nusantara XIV PG. Camming. Thesis of Management Department, Faculty of Economics and Business, University of Muhammadiyah Makassar, Guided by Supervisor I Moh. Aris Pasigai Advisor II Faidul Adziem.*

This study aims to identify and analyze the company's financial performance as measured by profitability ratios. At PT. Perkebunan Nusantara XIV PG Camming 2018-2020. With the results of this study starting from the Profitability Ratios, namely Gross Profit Margin, Net Profit Margin, Return On Investment, Return On Equity, Operating Profit Margin, it was found that every year the company's financial performance decreased and fluctuated.

Keywords: *Financial statements, Profitability Ratios, Financial performance.*