ABSTRAK

Muhammad Ali Nur, 2023. Analisis Kinerja Keuangan Pada Pt. Telekomunikasi Indonesia. Tbk. Skripsi Fakultas Ekonomi dan Bisnis Jurusan Manajemen Universitas Muhammadiyah Makassar. Dibimbing oleh : Pembimbing I Ismail Badollahi, dan Pembimbing II Alamsjah.

Penelitian ini bertujuan untuk menganalisis kinerja keuangan PT. Telekomunikasi Indonesia. Tbk periode 2018-2022 berdasarkan rasio likuiditas, rasio solvabilitas, rasio rentabilitas dan rasio aktivitas dengan indikator penilaian Berdasarkan Keputusan Menteri BUMN No: KEP-100/MBU/2002. Jenis penelitian yang digunakan adalah deskripstif. Sumber data diperoleh laporan keuangan PT. Telekomunikasi Indonesia, Tbk yang terdaftar pada Bursa Efek Indonesia yang dipublikasikan di website www.idx.co.id periode 2018-2022. Analisis data yang digunakan yaitu analisis rasio. Berdasarkan penelitian, diperoleh Hasil penelitian menunjukkan bahwa rasio likuiditas pada PT. Telekomunikasi Indonesia, Tbk tahun 2018 dalam keadaan sangat baik, tahun 2019-2020 keadaan baik dan tahun 2021-2022 dalam kedaan sangat baik menurut rasio kas *(Cash Ratio)*. Rasio solvabilitas pada PT. Telekomunikasi Indonesia. Tbk tahun 2018-2019 dalam keadaan cukup baik, tahun 2020 keadaan bai dan 2021-2022 dalam keadaan cukup baik berdasarkan analisis Total Modal Sendiri terhadap Total Asset *(TMS terhadap TA)* . Rasio aktivitas pada PT. Telekomunikasi Indonesia. Tbk tahun 2018-2022 dalam keadaan sangat baik berdasarkan analisis rasio perputaraan piutang *(Collection Periods)*. Rasio profitabilitas pada PT. Telekomunikasi Indonesia. Tbk 2018-2022 berdasarkan analisis *Rasio Return On Equity (ROE)* dalam Keadaan sangat baik. Diharapkan perusahaan untuk lebih memperhatikan keadaan kinerja perusahaan agar tetap stabil dalam pengelolaan aset, menghasilkan penjualan dan meningkatkan keuntungan untuk meningkatkan nilai perusahaan.

Kata Kunci: Rasio likuiditas, Rasio Solvabilitas, Rasio Profitabilitas, Rasio Aktivitas

ABSTRACT

Muhammad Ali Nur, 2023. Analysis of Financial Performance at Pt. Indonesian Telecommunications. Tbk. Thesis of the Faculty of Economics and Business, Department of Management, University of Muhammadiyah Makassar. Main Superviosr Ismail Badollahi, And Co-Supervisor Alamsjah.

This study aims to analyze the financial performance of PT. Indonesian Telecommunications. Tbk for the 2018-2022 period based on liquidity ratios, solvency ratios, profitability ratios and activity ratios with valuation indicators Based on the Decree of the Minister of BUMN No: KEP-100/MBU/2002. This type of research used is descriptive. The data source obtained from the financial statements of PT. Telekomunikasi Indonesia, Tbk which is listed on the Indonesia Stock Exchange which is published on the website www.idx.co.id for the 2018-2022 period. Analysis of the data used is ratio analysis. Based on the research, the results showed that the liquidity ratio at PT. Telekomunikasi Indonesia, Tbk in 2018 was in very good condition, in 2019-2020 in good condition and in 2021-2022 in very good condition according to cash ratio (Cash Ratio). Solvability ratio at PT. Indonesian Telecommunications. Tbk in 2018-2019 was in quite good condition, in 2020 it was in good condition and in 2021-2022 it was in quite good condition based on the analysis of Total Equity to Total Assets (TMS to TA). Activity ratio at PT. Indonesian Telecommunications. Tbk in 2018-2022 is in very good condition based on an analysis of the receivables turnover ratio (Collection Periods). Profitability ratio at PT. Indonesian Telecommunications. Tbk 2018-2022 based on an analysis of the Return On Equity (ROE) Ratio in very good condition. It is expected that the company will pay more attention to the state of the company's performance so that it remains stable in managing assets, generating sales and increasing profits to increase the value of the company.

Keywords: Liquidity Ratio, Solvency Ratio, Profitability Ratio, Activity Ratio.