

ABSTRAK

ARMINDA MAKRIA UNAN. 2024. Analisis Kinerja Keuangan pada PT Biota Wisata Tour & Travel Periode 2018-2022. Skripsi. Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Pembimbing I Sultan Sarda dan Pembimbing II Alamsjah

Penelitian ini bertujuan untuk menguji kinerja keuangan pada PT Biota Wisata Tour & Travel periode 2018-2022. Variabel yang digunakan untuk membandingkan kinerja keuangan keuangan adalah *Current Ratio (CR)*, *Debt to Asset Ratio (DAR)*, *Debt to Equity Ratio (DER)*, *Long Term Debt to Equity Ratio (LDR)*, *Net Profit Margin (NPM)*, *Operating Profit Margin (OPM)*, *Return On Equity Ratio (ROE)*, dan *Total Asset Return Over (TATO)*. Jenis penelitian ini merupakan penelitian komparati dan sampel penelitian berupa laporan keuangan dari 3 kegiatan perjalanan yaitu Haji Khusus, Umroh dan Halal Tour. Sampel dipilih berdasarkan kegiatan usaha perjalanan pada PT Biota Wisata Tour & Travel. Metode analisis yang digunakan adalah analisis rasio Likuiditas, solvabilitas, prifitabilitas dan aktivitas dan uji beda beda dua rata-rata (*Independet Sample test*).

Hasil penelitian dengan uji beda dua rata-rata menunjukkan bahwa tidak ada perbedaan signifikan rasio keuangan yang terdiri dari CR, DAR, DER, LDR, dan ROE antara perjalanan Haji Khusus, Umroh dan Halal Tour pada PT Biota Wisata Tour & Travel selama periode penelitian. Sedangkan NPM, OPM dan TATO terdapat perbedaan yang signifikan diantara ketiganya pada periode penelitian. Secara keseluruhan, kinerja keuangan perjalanan Halal Tour lebih baik dari pada perjalanan Haji Khusus dan Umroh pada PT Biota Wisata Tour & Travel pada periode penelitian.

Kata Kunci: Perbandingan, Kinerja Keuangan, Rasio Keuangan, CR, DAR, DER, LDR, NPM, OPM, ROA, TATO, perjalanan Haji Khusus, Perjalanan Umroh, Perjalanan Halal Tour

ABSTRACT

ARMINDA MAKRIA UNAN. 2024. *Analysis of the Financial Performance of at PT Biota Wisata Tour & Travel for the 2018-2022 Period. Thesis. Departement of Management, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Supervisor I Sultan Sarda and Supervisor II Alamsjah*

This research aims to examine the comparison of financial performance between Special Hajj, Umrah and Halal Tour trips at PT Biota Wisata Tour & Travel for the 2018-2022 period. The variables used to compare financial performance are Current Ratio (CR), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Long Term Debt to Equity Ratio (LDR), Net Profit Margin (NPM), Operating Profit Margin (OPM), Return On Equity Ratio (ROE), and Total Asset Return Over (TATO). This type of research is comparative research and the research sample is in the form of financial reports from 3 travel activities, namely Special Hajj, Umrah and Halal Tour. The sample was selected based on travel business activities at PT Biota Wisata Tour & Travel. The analytical method used is analysis of liquidity, solvency, profitability and activity ratios and a two-average difference test (Independent Sample test).

The results of research using the difference between two means test show that there is no significant difference in financial ratios consisting of CR, DAR, DER, LDR and ROE between Special Hajj, Umrah and Halal Tour trips at PT Biota Wisata Tour & Travel during the research period. Meanwhile, NPM, OPM and TATO have significant differences between the three in the research period. Overall, the financial performance of Halal Tour trips is better than Special Hajj and Umrah trips at PT Biota Wisata Tour & Travel in the research period.

Keywords: Comparison, Financial Performance, Financial Ratios, CR, DAR, DER, LDR, NPM, OPM, ROA, TATO, Special Hajj trips, Umrah trips, Halal Tour trips