

ABSTRAK

SRI WAHYUNI PRATIWI YUSRAN. 2024. *Analisis Kinerja Keuangan Perusahaan Daerah Air Minum (PDAM) Kabupaten Gowa Tahun 2020-2022.* Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Pembimbing 1 : Muh Rum dan Pembimbing 2: Nasrullah

Penelitian ini menganalisis kinerja keuangan Perusahaan Daerah Air Minum (PDAM) Kabupaten Gowa selama tiga tahun (2020-2022) menggunakan berbagai rasio keuangan, yaitu Rasio Profitabilitas (Margin Laba Bersih, Margin Laba Kotor, Margin Laba Operasional, dan Return on Investment), Rasio Likuiditas (Rasio Lancar, Rasio Cepat, Rasio Kas, Perputaran Kas, dan Inventori to Net Working Capital), Rasio Efektivitas Penagihan, Rasio Aktivitas (Perputaran Piutang, Perputaran Sediaan, Perputaran Modal Kerja, Fixed Assets Turnover, dan Total Assets Turnover), serta Rasio Leverage (Rasio Perputaran Aset, Rasio Perputaran Hutang, dan Time Interest Earned Ratio). Data diambil dari laporan keuangan PDAM berupa neraca dan laporan laba rugi menggunakan metode observasi dan dokumentasi, kemudian dianalisis secara deskriptif kuantitatif dengan metode Du Pont. Hasil penelitian menunjukkan bahwa Gross Profit Margin meningkat tiap tahun, namun Operating Profit Margin dan Net Profit Margin mengalami penurunan, menunjukkan masalah dalam pengelolaan biaya operasional dan laba bersih. Return on Assets (ROA) fluktuatif, dengan penurunan signifikan pada 2021 dan peningkatan kembali pada 2022. Current Ratio dan Quick Ratio menunjukkan likuiditas yang baik, namun Perputaran Modal Kerja dan Perputaran Kas menurun, menunjukkan efisiensi yang menurun. Total Asset Turnover juga fluktuatif, dengan penurunan signifikan pada 2022. Debt to Equity Ratio meningkat pada 2021, menunjukkan peningkatan risiko keuangan, meskipun sedikit menurun pada 2022. Secara keseluruhan, meskipun terdapat beberapa aspek positif seperti efisiensi pengelolaan biaya produksi dan likuiditas yang baik, PDAM perlu memperbaiki profitabilitas dan efisiensi penggunaan aset serta modal kerja, yang memerlukan perhatian lebih lanjut dari manajemen untuk memperbaiki kinerja keuangan secara keseluruhan.

Kata Kunci: *Laporan Keuangan, Kinerja Keuangan Metode Du Pont.*

ABSTRACT

SRI WAHYUNI PRATIWI YUSRAN. 2024. Financial Performance Analysis of the Gowa Regency Regional Drinking Water Company (PDAM) 2020-2022. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervisor 1: Muh Rum and Supervisor 2: Nasrullah

The aims of this research are to analyze the financial performance of the Regional Drinking Water Company (PDAM) of Gowa Regency for 3 years (2020-2022) using various financial ratios, namely (1) Profitability Ratios (Net Profit Margin, Gross Profit Margin, Operating Profit Margin, and Return on Investment), (2) Liquidity Ratios (Current Ratio, Quick Ratio, Cash Ratio, Cash Turnover, and Inventory to Net Working Capital), (3) Activity Ratio (Receivables Turnover, Inventory Turnover, Working Capital Turnover, Fixed Assets Turnover, and Total Assets Turnover), and (4) Leverage Ratio (Asset Turnover Ratio, Debt Turnover Ratio, and Time Interest Earned Ratio). Data was taken from the PDAM's financial statements in the form of balance sheets and income statements using observation and documentation methods, then analyzed descriptively quantitatively using the Du Pont method. The results showed that Gross Profit Margin increased each year, but Operating Profit Margin and Net Profit Margin decreased, indicating problems in managing operating costs and net income. Return on Assets (ROA) fluctuates, with a significant decrease in 2021 and an increase again in 2022. Current Ratio and Quick Ratio show good liquidity, but Working Capital Turnover and Cash Turnover are declining, indicating declining efficiency. Total Asset Turnover also fluctuates, with a significant decrease in 2022. Debt to Equity Ratio increased in 2021, indicating increased financial risk, although it decreased slightly in 2022. Overall, despite some positive aspects such as efficient management of production costs and good liquidity, the PDAM needs to improve its profitability and the efficient use of assets and working capital, which require further attention from management to improve overall financial performance.

Keywords: Financial Reports, Du Pont Method of Financial Performance.