

ABSTRAK

RIFKI ARJUNA SAM. 2026. Analisis Komparasi Kinerja Keuangan PT GOTO Gojek Tokopedia Tbk dan Grab Holdings Ltd Berdasarkan Rasio Keuangan. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Wa Ode Rayyani dan Nurul Fuada.

Penelitian ini bertujuan untuk menganalisis dan membandingkan kinerja keuangan PT GoTo Gojek Tokopedia Tbk dan Grab Holdings Ltd periode 2022–2024 menggunakan analisis rasio keuangan. Penelitian ini menggunakan metode deskriptif komparatif dengan pendekatan kuantitatif dan data sekunder berupa laporan keuangan tahunan perusahaan. Teknik analisis dilakukan melalui perhitungan rasio likuiditas, solvabilitas, aktivitas, dan profitabilitas serta membandingkannya dengan standar industri. Hasil penelitian menunjukkan bahwa Grab Holdings Ltd lebih unggul pada rasio likuiditas, aktivitas, dan profitabilitas, sedangkan PT GoTo Gojek Tokopedia Tbk lebih unggul pada rasio solvabilitas dan cash ratio. Namun, kedua perusahaan masih menunjukkan kinerja yang kurang baik pada rasio aktivitas dan profitabilitas karena berada di bawah standar industri.

Kata Kunci: Kinerja Keuangan, Likuiditas, Solvabilitas, Aktivitas, Profitabilitas.

ABSTRACT

RIFKI ARJUNA SAM. 2026. *Comparative Analysis of Financial Performance of PT GoTo Gojek Tokopedia Tbk and Grab Holdings Ltd Based on Financial Ratios. Undergraduate Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Wa Ode Rayyani and Nurul Fuada.*

This study aims to analyze and compare the financial performance of PT GoTo Gojek Tokopedia Tbk and Grab Holdings Ltd during the 2022–2024 period using financial ratio analysis. This study employed a comparative descriptive method with a quantitative approach and secondary data obtained from the companies' annual financial statements. The analysis technique used liquidity, solvency, activity, and profitability ratios by comparing the results with industry standards. The findings indicate that Grab Holdings Ltd performed better in liquidity, activity, and profitability ratios, while PT GoTo Gojek Tokopedia Tbk performed better in solvency and cash ratio. However, both companies still showed poor performance in activity and profitability ratios because the results remained below industry standards.

Keywords: *Financial Performance, Liquidity, Solvency, Activity, Profitability.*

