ABSTRAK

Analisis Rasio Keuangan Untuk Menilai Kinerja Keuangan Pada Panche Hub Coffee and Art Space
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Penulisan ini bertujuan untuk menganalisis kinerja keuangan Panche Hub Coffee and Art Space periode 2023–2025 menggunakan rasio likuiditas, solvabilitas, dan profitabilitas. Jenis Penulisan yang digunakan adalah deskriptif kuantitatif dengan pendekatan studi kasus. Data yang digunakan berupa laporan posisi keuangan dan laporan laba rugi perusahaan. Hasil Penulisan menunjukkan bahwa likuiditas perusahaan berada dalam kondisi sangat baik dengan *Current ratio* 9,98–12,02 kali dan *Quick ratio* 5,39–9,21 kali. Solvabilitas juga terjaga dengan baik, ditunjukkan oleh DAR sebesar 6,37–8,11% dan DER sebesar 6,81–8,82%. Namun, profitabilitas mengalami penurunan, di mana GPM turun dari 77,26% menjadi 68,55% dan NPM turun dari 13,70% menjadi 4,95% akibat kenaikan beban operasional yang melebihi pertumbuhan pendapatan. Kesimpulannya, kinerja keuangan Panche Hub Coffee and Art Space secara umum cukup baik dari sisi likuiditas dan solvabilitas, namun masih perlu peningkatan pada aspek profitabilitas.

Kata kunci: rasio keuangan, likuiditas, solvabilitas, profitabilitas, kinerja keuangan.

ABSTRACT

Analysis of Financial Ratios to Evaluate the Financial Performance of Panche Hub Coffee and Art Space
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This study aims to analyze the financial performance of Panche Hub Coffee and Art Space for the period 2023–2025 using liquidity, solvency, and profitability ratios. This research employs a descriptive quantitative method with a case study approach, using the company's financial statements as data. The results show that the company's liquidity is in excellent condition, with a Current ratio of 9.98–12.02 times and Quick ratio of 5.39–9.21 times. Solvency is also well-maintained, with DAR 6.37–8.11% and DER at 6.81–8.82%. However, profitability has declined, with GPM falling from 77.26% to 68.55% and NPM dropping from 13.70% to 4.95% due to operating expenses growing faster than revenue. In conclusion, the overall financial performance is satisfactory in terms of liquidity and solvency, but profitability still needs improvement.

Keywords: financial ratios, liquidity, solvency, profitability, financial performance