

ABSTRAK

Evaluasi Rasio Profitabilitas, Likuiditas dan Aktivitas pada PT Prime Agri Resources Regional Office Kota Palembang Periode 2020-2024

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Penelitian ini bertujuan untuk mengevaluasi kinerja keuangan PT Prime Agri Resources Regional Office Kota Palembang periode 2020–2024 berdasarkan rasio profitabilitas, likuiditas, dan aktivitas. Metode yang digunakan adalah deskriptif kuantitatif dengan data sekunder berupa laporan posisi keuangan dan laporan laba rugi perusahaan. Analisis dilakukan menggunakan rasio profitabilitas (ROA, ROE, GPM, OPM, dan NPM), rasio likuiditas (Current Ratio dan Cash Ratio), serta rasio aktivitas (TATO, FATO, dan WCT). Hasil perhitungan rasio dibandingkan dengan standar industri untuk menilai tingkat kinerja perusahaan. Hasil penelitian menunjukkan bahwa rasio profitabilitas cenderung berfluktuasi dan sebagian besar berada dibawah standar industri sehingga kemampuan perusahaan dalam menghasilkan laba belum optimal. Rasio likuiditas menunjukkan kondisi yang cukup baik karena perusahaan mampu memenuhi kewajiban jangka pendeknya. Sementara itu, rasio aktivitas masih berada dibawah standar industri, yang menunjukkan efektivitas penggunaan aset belum maksimal. Secara keseluruhan, kinerja keuangan perusahaan perlu ditingkatkan terutama pada aspek profitabilitas dan aktivitas.

Kata Kunci: Profitabilitas, Likuiditas, Aktivitas, Kinerja Keuangan, Analisis Rasio Keuangan.

ABSTRACT

Evaluation of Profitability, Liquidity and Activity Ratios at PT Prime Agri Resources Regional Office, Palembang City, 2020-2024 Period

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This study aims to evaluate the financial performance of PT Prime Agri Resources Regional Office Palembang for the 2020–2024 period based on profitability, liquidity, and activity ratio analysis. The research employed a quantitative descriptive method using secondary data obtained from the company's statement of financial position and income statement. The analysis utilized profitability ratios consisting of Return on Assets (ROA), Return on Equity (ROE), Gross Profit Margin (GPM), Operating Profit Margin (OPM), and Net Profit Margin (NPM); liquidity ratios consisting of Current Ratio (CR) and Cash Ratio (CaR); and activity ratios consisting of Total Assets Turnover (TATO), Fixed Assets Turnover (FATO), and Working Capital Turnover (WCT). The calculated ratios were compared with industry standards to assess the company's financial performance. The results indicate that profitability ratios fluctuated and were generally below industry standards, showing that the company's ability to generate profits was not yet optimal. Liquidity ratios reflected a fairly good condition, as the company was able to meet its short-term obligations. Meanwhile, activity ratios remained below industry standards, indicating that asset utilization efficiency had not been maximized. Overall, the company's financial performance needs improvement, particularly in profitability and activity aspects.

Keywords: Profitability, Liquidity, Activity, Financial Performance, Financial Ratio Analysis.