

ABSTRAK

Analisis Rasio Keuangan Untuk Menilai Kinerja Keuangan PT PP London Sumatera Indonesia Tbk Periode 2016-2025

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Penelitian ini bertujuan untuk mengetahui dan menganalisis kinerja keuangan PT PP London Sumatera Indonesia Tbk periode 2016–2025 berdasarkan rasio likuiditas, profitabilitas, dan solvabilitas. Penelitian ini menggunakan metode deskriptif kuantitatif dengan data sekunder berupa laporan keuangan tahunan perusahaan yang diperoleh dari laporan keuangan PT PP London Sumatera Indonesia Tbk dan IDX. Teknik pengumpulan data melalui dokumentasi, sedangkan teknik analisis data menggunakan analisis rasio keuangan yang meliputi Current Ratio, Quick Ratio, Cash Ratio, Net Profit Margin (NPM), Return on Asset (ROA), Return on Equity (ROE), Debt to Asset Ratio (DAR), dan Debt to Equity Ratio (DER). Hasil penelitian menunjukkan bahwa rasio likuiditas perusahaan berada dalam kondisi sangat baik karena mampu memenuhi kewajiban jangka pendeknya. Rasio solvabilitas juga menunjukkan kondisi yang baik karena tingkat penggunaan utang perusahaan masih berada di bawah standar industri sehingga perusahaan dinilai mampu memenuhi kewajiban jangka panjangnya. Namun, pada rasio profitabilitas, perusahaan masih mengalami fluktuasi dan beberapa indikator belum mencapai standar yang ditetapkan, khususnya Return on Asset (ROA) dan Return on Equity (ROE), sehingga kemampuan perusahaan dalam menghasilkan laba belum optimal. Secara keseluruhan, kinerja keuangan PT PP London Sumatera Indonesia Tbk periode 2016–2025 berada dalam kondisi cukup baik meskipun perusahaan masih perlu meningkatkan efisiensi pengelolaan aset dan modal untuk meningkatkan profitabilitas perusahaan.

Kata Kunci: Kinerja Keuangan, Rasio Likuiditas, Rasio Profitabilitas, Rasio Solvabilitas, PT PP London Sumatera Indonesia Tbk.

ABSTRACT
Financial Ratio Analysis to Assess the Financial Performance of PT PP
London Sumatera Indonesia Tbk for the 2016-2025 Period

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This study aims to determine and analyze the financial performance of PT PP London Sumatera Indonesia Tbk for the period 2016–2025 based on liquidity, profitability, and solvency ratios. This study uses a quantitative descriptive method with secondary data in the form of the company's annual financial statements obtained from the financial statements of PT PP London Sumatera Indonesia Tbk and IDX. Data collection techniques are through documentation, while data analysis techniques use financial ratio analysis including Current Ratio, Quick Ratio, Cash Ratio, Net Profit Margin (NPM), Return on Assets (ROA), Return on Equity (ROE), Debt to Asset Ratio (DAR), and Debt to Equity Ratio (DER). The results of the study indicate that the company's liquidity ratio is in very good condition because it is able to meet its short-term obligations. The solvency ratio also shows good conditions because the company's debt usage level is still below the industry standard so the company is considered capable of meeting its long-term obligations. However, in the profitability ratio, the company still experiences fluctuations and several indicators have not reached the set standards, especially Return on Assets (ROA) and Return on Equity (ROE), so the company's ability to generate profits is not optimal. Overall, the financial performance of PT PP London Sumatera Indonesia Tbk for the 2016–2025 period is quite good, although the company still needs to improve the efficiency of asset and capital management to increase profitability.

Keywords: Financial Performance, Liquidity Ratio, Profitability Ratio, Solvency Ratio, PT PP London Sumatera Indonesia Tbk.