

ABSTRAK

Analisis Kinerja Keuangan Berdasarkan Rasio Likuiditas, Solvabilitas Dan Profitabilitas Pada CV Yongmi Petshop

Agnis Juliana (xvi + 59 halaman)

Akuntansi, Politeknik Negeri Sriwijaya

E-mail: agnisjuliana07@gmail.com

Penelitian ini bertujuan untuk menganalisis kinerja keuangan CV Yongmi Petshop berdasarkan rasio likuiditas, solvabilitas, dan profitabilitas. Metode penelitian yang digunakan adalah metode deskriptif kuantitatif dengan menggunakan data sekunder berupa laporan keuangan perusahaan tahun 2023–2025. Analisis dilakukan melalui perhitungan *Current Ratio*, *Quick Ratio*, dan *Cash Ratio* untuk mengukur likuiditas; *Debt to Asset Ratio (DAR)*, *Debt to Equity Ratio (DER)*, dan *Long Term Debt to Equity Ratio* untuk mengukur solvabilitas, serta *Gross Profit Margin (GPM)*, *Net Profit Margin (NPM)*, *Return on Assets (ROA)*, dan *Return on Equity (ROE)* untuk mengukur profitabilitas. Hasil penelitian menunjukkan bahwa *Current Ratio* dan *Cash Ratio* telah memenuhi standar industri, sedangkan *Quick Ratio* belum memenuhi standar industri. Pada rasio solvabilitas, nilai DAR dan DER masih belum memenuhi standar industri, meskipun menunjukkan tren penurunan selama periode penelitian, sedangkan *Long Term Debt to Equity Ratio* telah memenuhi standar industri. Pada rasio profitabilitas, GPM, ROA, dan ROE telah memenuhi standar industri, sedangkan NPM mengalami peningkatan namun masih belum memenuhi standar industri. Secara keseluruhan, kinerja keuangan CV Yongmi Petshop selama periode 2023–2025 menunjukkan perkembangan yang positif yang ditandai dengan kemampuan perusahaan dalam menjaga likuiditas, meningkatkan profitabilitas, serta mengurangi tingkat ketergantungan terhadap utang.

Kata Kunci: Kinerja Keuangan, Likuiditas, Solvabilitas, Profitabilitas, Analisis Laporan Keuangan.

ABSTRACT

Financial Performance Analysis Based on Liquidity, Solvency, and Profitability Ratios at CV Yongmi Petshop

Agnis Juliana (xvi + 59 pages)

Accounting, Sriwijaya Sate Polytechnic

E-mail: agnisjuliana07@gmail.com

This study aims to analyze the financial performance of CV Yongmi Petshop based on liquidity, solvency, and profitability ratios. The research employed a descriptive quantitative method using secondary data obtained from the company's financial statements for the years 2023–2025. The analysis was conducted by calculating the Current Ratio, Quick Ratio, and Cash Ratio to measure liquidity; Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), and Long-Term Debt to Equity Ratio to measure solvency; as well as Gross Profit Margin (GPM), Net Profit Margin (NPM), Return on Assets (ROA), and Return on Equity (ROE) to measure profitability. The results indicate that the Current Ratio and Cash Ratio met the industry standards, while the Quick Ratio did not meet the established standard. In terms of solvency, the DAR and DER values had not yet met the industry standards, although they showed a declining trend throughout the research period, whereas the Long-Term Debt to Equity Ratio met the industry standard. Regarding profitability, GPM, ROA, and ROE met the industry standards, while NPM showed an increasing trend but had not yet met the industry standard. Overall, the financial performance of CV Yongmi Petshop during the 2023–2025 period demonstrated positive development, as reflected in the company's ability to maintain liquidity, improve profitability, and reduce its dependence on debt.

Keywords: Financial Performance, Liquidity, Solvency, Profitability, Financial Statement Analysis.