

ABSTRACT

Isnawati Lawajo, NIM 261 408 059 2012. "Analysis of Financial Performance At PT. Kimia Farma (Persero), Tbk. ". Skripsi, S1 Studies Program Management Department of Management, Faculty of Economics and Business, State University of Gorontalo. Under the guidance of Imran R. Hambali, S.Pd, SE, M.SA as a mentor and Idham M. Ishak, SE, M.Si as mentor II.

The study was based on the formulation of the problem is How can Financial Performance Analysis at PT. Kimia Farma (Persero) using liquidity ratios, leverage ratios and profitability ratios. As for the main purpose of this study was to determine how the financial performance analysis and forecasting for the next four years at PT. Kimia Farma (Persero), Tbk. The method used in this study is the method of quantitative analysis for four years of research and forecasting methods (trend projection) for the next four years beyond the years of research. This technique matches the trend line on serangkaian past data and then projecting a line in the future to forecast medium-term or long term. In this study approaches the least squares method (least square method) which produces a straight line that minimizes the sum of the squares of the deviations of the vertical line on each of the results of actual observation.

Based on the analysis, it can be concluded that the liquidity ratio of an unstable progressing over years of research in which the current ratio ranges from 199.84% - 242.55% and the quick ratio ranges from 1.14% - 1.60%. For the debt ratio (leverage / solvency) has developed over years of research unstable as well as developments in the liquidity ratio. Debt ratio range of development where 0.33% - 0.36%, and for the Debt to equity ratio ranges from 48.77% progress - 57.32%. The results of ratio analysis profitabilitas experienced steady growth and a better yield improvement during the study. Wherein the ratio of the increase ranged Return On Investment 3.76% - 8.37% Return On Equity ratio and increase the range 5.75% - 12.45%.

Keywords: Financial Performance Analysis