

ABSTRAK

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Program Studi : Manajemen

Judul : Analisis Kinerja Keuangan dengan Menggunakan Metode Common Size pada PT.Ramayana Lestari Sentosa Tbk Periode 2015-2019.

Penelitian ini bertujuan : (1) Untuk mengetahui, menjelaskan, menganalisis tingkat perkembangan pos-pos neraca yang disajikan pada laporan keuangan PT.Ramayana Lestari Sentosa Tbk yang terdaftar di BEI periode 2015–2019, (2) Untuk mengetahui, menjelaskan, menganalisis tingkat perkembangan pos-pos laba rugi yang disajikan pada laporan keuangan PT.Ramayana Lestari Sentosa Tbk yang terdaftar di BEI periode 2015–2019, (3) Untuk mengetahui, menjelaskan, menganalisis tingkat perkembangan Kinerja Keuangan perusahaan bila diukur dengan menggunakan Metode *Common Size* PT.Ramayana Lestari Sentosa Tbk yang tercatat di BEI periode 2015-2019. Penelitian ini menggunakan metode analisis deskriptif kuantitatif. Sampel yang digunakan yaitu PT. Ramayana Lestari Sentosa Tbk. Hasil perhitungan *Common Size* pada PT.Ramayana Lestari Sentosa Tbk pada kinerja keuangan dalam kondisi cukup baik dimana, laporan keuangan neraca kas dan setara kas mengalami kenaikan yang disebabkan aset tetap mengalami penurunan dan liabilitas perusahaan menurun, untuk laporan keuangan laba rugi pendapatan barang beli putus mengalami penurunan dikarenakan perusahaan lebih fokus terhadap penjualan konsinyasi.

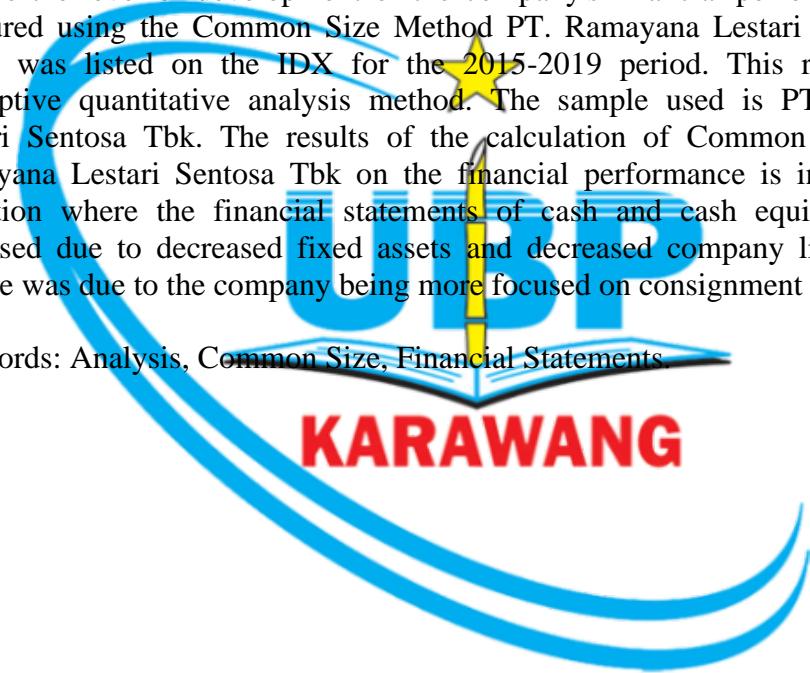
Kata Kunci : Analisis, *Common Size*, Laporan Keuangan.

ABSTRACT

Name : Dewi Ayu Kania
Study Program: Management
Title : Financial Performance Analysis Using The Common Size Method in the PT. Ramayana Lestari Sentosa Tbk Period 2015-2019.

This study aims: (1) To determine, explain, analyze the level of development of balance sheet items presented in the financial statements of PT Ramayana Lestari Sentosa Tbk which are listed on the IDX for the 2015–2019 period, (2) To determine, explain, analyze the level of development profit and loss items presented in the financial statements of PT. Ramayana Lestari Sentosa Tbk which are listed on the IDX for the 2015–2019 period, (3) To find out, explain, analyze the level of development of the company's financial performance when measured using the Common Size Method PT. Ramayana Lestari Sentosa Tbk which was listed on the IDX for the 2015-2019 period. This research uses descriptive quantitative analysis method. The sample used is PT. Ramayana Lestari Sentosa Tbk. The results of the calculation of Common Size at PT. Ramayana Lestari Sentosa Tbk on the financial performance is in quite good condition where the financial statements of cash and cash equivalents have increased due to decreased fixed assets and decreased company liabilities. the decline was due to the company being more focused on consignment sales.

Keywords: Analysis, Common Size, Financial Statements.



KARAWANG

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