

ABSTRAK

Penelitian ini bertujuan untuk mengetahui kinerja keuangan perusahaan pertanian yang terdaftar di Bursa Efek Indonesia selama 4 tahun terakhir sejak tahun 2017 sampai dengan tahun 2020 dengan menggunakan metode analisa rasio keuangan. Rasio-rasio keuangan yang digunakan adalah *Current Ratio* (CR), *Quick Ratio* (QR), *Cash Ratio* (CsR), *Debt to Asset Ratio* (DTAR), *Debt to Equity Ratio* (DTER), *Long-term Debt to Equity Ratio* (LtDER), *Receivable Turn Over* (RTO), *Inventory Turn Over* (ITO), *Fixed Asset Turn Over* (FATO), *Total Asset Turn Over* (TATO), *Net Profit Margin* (NPM), *Return On Investment* (ROI), dan *Return On Equity* (ROE). Hasil penelitian menunjukkan bahwa secara umum, rasio keuangan perusahaan pertanian yang terdaftar di Bursa Efek Indonesia mengalami fluktuasi, namun diantaranya terdapat beberapa perusahaan dengan rasio keuangan yang baik dan rasio keuangan yang buruk.

Kata kunci: Rasio Keuangan, Kinerja Keuangan, Perusahaan Pertanian, BEI



ABSTRACT

This study aims to determine the financial performance of agricultural companies listed on the Indonesia Stock Exchange for the last 4 years, from 2017 to 2020, using financial ratio analysis methods. The financial ratios used are Current Ratio (CR), Quick Ratio (QR), Cash Ratio (CsR), Debt to Asset Ratio (DTAR), Debt to Equity Ratio (DTER), Long-term Debt to Equity Ratio (LtDER), Receivable Turn Over (RTO), Inventory Turn Over (ITO), Fixed Asset Turn Over (FATO), Total Asset Turn Over (TATO), Net Profit Margin (NPM), Return On Investment (ROI), and Return On Equity (ROE). The results showed that in general, the financial ratio of agricultural companies listed on the Indonesia Stock Exchange fluctuated, but among them, there are some companies that have good financial ratios and bad financial ratios.

Keywords: Financial Ratio, Financial Performance, Agricultural Company, IDX

