

ABSTRAK

Penelitian ini bertujuan untuk: (1) mengetahui, menganalisis dan menjelaskan kinerja keuangan berdasarkan analisis rasio likuiditas; (2) mengetahui, menganalisis dan menjelaskan kinerja keuangan berdasarkan analisis rasio solvabilitas; (3) mengetahui, menganalisis dan menjelaskan kinerja keuangan berdasarkan analisis rasio profitabilitas; (4) mengetahui, menganalisis dan menjelaskan kinerja keuangan berdasarkan analisis rasio aktivitas. Penelitian dilakukan dengan menggunakan metode deskriptif kuantitatif, yaitu melalui studi literatur yang dilakukan dengan mempelajari literatur yang berkaitan dengan topik penelitian, serta studi lapangan yang dilakukan melalui wawancara dan observasi langsung untuk mendapatkan gambaran mengenai situasi dan kondisi koperasi. Berdasarkan hasil evaluasi secara keseluruhan, analisis kinerja keuangan berdasarkan analisis rasio likuiditas menunjukkan bahwa *current ratio* Kopel Bulog berada dalam kriteria sehat, analisis kinerja keuangan berdasarkan analisis rasio solvabilitas menunjukkan bahwa *debt to asset ratio* Kopel Bulog berada dalam kriteria sehat, analisis kinerja keuangan berdasarkan analisis rasio profitabilitas menunjukkan bahwa *return on asset* Kopel Bulog berada dalam kriteria kurang sehat dan dari sisi *return on equity* Kopel Bulog berada dalam kriteria kurang sehat, dan analisis kinerja keuangan berdasarkan analisis rasio aktivitas menunjukkan bahwa *total asset turn over* Kopel Bulog berada dalam kriteria kurang sehat.

Kata kunci: rasio likuiditas; rasio solvabilitas; rasio profitabilitas; rasio aktivitas

ABSTRACT

This reseacrh is aimed to: (1) determine, analyze and explain financial performance based on liquidity ratio analysis; (2) knowing, analyzing and explaining financial performance based on solvency ratio analysis; (3) knowing, analyzing and explaining financial performance based on profitability ratio analysis; (4) knowing, analyzing and explaining financial performance based on activity ratio analysis. The research was conducted using quantitative descriptive methods, namely through library research conducted with literature studies related to the research topic, as well as field studies conducted through interviews and direct observation to get an overview of the situation and conditions of cooperatives. Based on the overall evaluation results, financial performance analysis based on liquidity ratio analysis shows that Bulog's Kopel current ratio is in healthy criteria, financial performance analysis based on solvency ratio analysis shows that Bulog's debt to asset ratio Kopel Bulog are in healthy criteria, financial performance analysis based on profitability ratio analysis shows that the return on assets of Kopel Bulog is in unhealthy criteria and in terms of return on equity Bulog Kopel is in unhealthy criteria, and financial performance analysis based on activity ratio analysis shows that total assets Bulog's Kopel turn over is in the unhealthy criteria.

Keywords: liquidity ratio; solvency ratio; profitability ratio; activity ratio

