

ABSTRAK

Penelitian ini bertujuan untuk mengetahui keadaan keuangan PT Perkebunan Nusantara VIII dalam suatu periode tertentu, dan juga berguna bagi manajemen perusahaan dalam menilai kinerja serta membantu dalam mengambil keputusan. Analisis laporan keuangan merupakan analisis mengetahui kondisi keuangan suatu perusahaan yang melibatkan akun-akun dalam neraca dan laporan laba rugi. Dalam penelitian ini, penulis menggunakan pendekatan kualitatif, dengan metode deskriptif. Teknik pengumpulan data dilakukan melalui observasi dan wawancara pada pihak yang terkait dengan objek penelitian. Dari hasil analisis kondisi rasio solvabilitas menunjukkan hasil yang baik, namun hasil analisis likuiditas, profitabilitas, dan aktivitas menunjukkan bahwa kinerja keuangan PT Perkebunan Nusantara VIII (Persero) Bandung, Jawa Barat menunjukkan perusahaan berada dalam kondisi kurang baik selama 5 (lima) tahun terakhir.

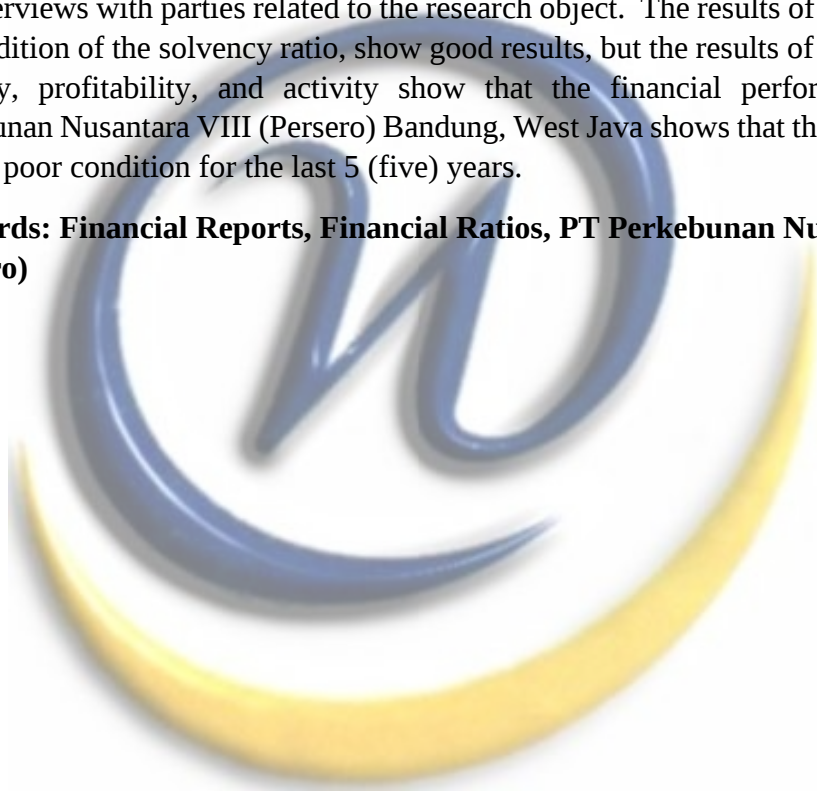
Kata Kunci : Laporan Keuangan, Rasio Keuangan, PT Perkebunan Nusantara VIII (Persero)



ABSTRACT

This research aims to determine the financial condition of PT Perkebunan Nusantara VIII in a certain period. It is also useful for company management in assessing performance and making decisions. Financial statement analysis is an analysis of the economic condition of a company which involves accounts in the balance sheet and profit and loss statement. In this research, the author used a qualitative approach, with descriptive methods. Data collection techniques are carried out through observation and interviews with parties related to the research object. The results of the analysis of the condition of the solvency ratio, show good results, but the results of the analysis of liquidity, profitability, and activity show that the financial performance of PT Perkebunan Nusantara VIII (Persero) Bandung, West Java shows that the company has been in poor condition for the last 5 (five) years.

Keywords: Financial Reports, Financial Ratios, PT Perkebunan Nusantara VIII (Persero)



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