

ABSTRAK

Penelitian ini bertujuan untuk mengetahui kinerja keuangan perusahaan PT Sentul City Tbk sebelum pandemi (Tahun 2019) dan saat pandemi (Tahun 2020) yang ditinjau berdasarkan analisis Rasio Keuangan yaitu Rasio Likuiditas, Rasio Solvabilitas dan Rasio Profitabilitas. Penelitian ini menggunakan analisis deskriptif dan jenis data sekunder berupa Laporan keuangan PT Sentul City Tbk yang tersedia di website Bursa Efek Indonesia (BEI).

Hasil penelitian menunjukkan kinerja keuangan PT Sentul City Tbk ditinjau dari Rasio Likuiditas menggunakan rumus *Current Ratio*, *Quick Ratio*, dan *Cash Ratio* dapat dikatakan bahwa kondisi kinerja keuangan perusahaan dalam keadaan baik karena perusahaan mampu membayar kewajiban utang lancar dengan jaminan aktiva lancar. Ditinjau dari Rasio Solvabilitas menggunakan rumus *Total Debt to Equity Ratio* dan *Total Debt to Total Asset Ratio* bahwa kondisi kinerja keuangan perusahaan dalam keadaan baik karena komposisi total aset dan ekuitas lebih besar dari total utang. Ditinjau dari Rasio Profitabilitas menggunakan rumus *Gross Profit Margin*, *Return on Equity*, *Return on Investment* dan *Net Profit Margin* menunjukkan bahwa kondisi kinerja keuangan kurang baik karena semua rumus Rasio Profitabilitas memiliki hasil negatif yang menggambarkan bahwa kondisi keuangan perusahaan sedang tidak sehat.

Kata Kunci: PT Sentul City Tbk, Kinerja Keuangan, Likuiditas, Solvabilitas, Profitabilitas.

Abstract

This study aims to determine the financial performance of the company PT Sentul City Tbk before the pandemic (in 2019) and during the pandemic (in 2020) which was reviewed based on the analysis of financial ratios, namely Liquidity Ratios, Solvency Ratios and Profitability Ratios. This study uses descriptive analysis and secondary data types in the form of the financial statements of PT Sentul City Tbk which are available on the Indonesia Stock Exchange (IDX) website.

The results showed that the financial performance of PT Sentul City Tbk in terms of the Liquidity Ratio using the Current Ratio, Quick Ratio, and Cash Ratio formulas, it can be said that the company's financial performance is in good condition because the company is able to pay its current debt obligations with current assets as collateral. Judging from the Solvency Ratio using the Total Debt to Equity Ratio and Total Debt to Total Asset Ratio formulas that the company's financial performance is in good condition because the composition of total assets and equity is greater than total debt. Judging from the Profitability Ratio using the Gross Profit Margin, Return on Equity, Return on Investment and Net Profit Margin formulas, it shows that the condition of financial performance is not good because all Profitability Ratio formulas have negative results which illustrate that the company's financial condition is not healthy.

Keywords: PT Sentul City Tbk, Financial Performance, Liquidity, Solvency, Profitability.