

ABSTRAK

Sehubungan dengan adanya penugasan *Public Service Obligation* (PSO) kepada Perum BULOG, penelitian ini bertujuan untuk menganalisis selama kinerja keuangan Perum BULOG selama mendapat penugasan PSO tahun 2015-2020. Kinerja keuangan perusahaan dinilai dengan menggunakan analisis rasio keuangan (likuiditas, solvabilitas, dan profitabilitas). Objek penelitian ini adalah Perum BULOG yang merupakan perusahaan umum milik negara yang bergerak di bidang logistik pangan. Penelitian ini menggunakan metode kuantitatif dengan sumber data sekunder. Data diperoleh dari laporan keuangan Perum BULOG tahun 2015-2020 yang diakses melalui situs resmi perusahaan. Hasil penelitian menunjukkan bahwa kinerja keuangan Perum BULOG masih belum stabil. Rasio likuiditas perusahaan cukup baik, rasio solvabilitas perusahaan masih cukup tinggi karena peningkatan persediaan didanai oleh liabilitas, dan rasio profitabilitas perusahaan menurun karena adanya peningkatan beban yang ditanggung perusahaan.

Kata kunci: Penugasan Pelayanan Publik (PSO), Perum BULOG, Kinerja Keuangan, Rasio Keuangan

ABSTRACT

In connection with the assignment of the Public Service Obligation (PSO) to Perum BULOG, this research aims to analyze the financial performance of Perum BULOG during the PSO assignment from 2015-2020. The company's financial performance is assessed using financial ratios analysis (liquidity, solvency, and profitability). The object of this research is Perum BULOG, which is a state-owned public company engaged in food logistic. This research uses quantitative methods with secondary data sources. The data is obtained from the financial statements of Perum BULOG 2015-2020 which can be accessed through the company's official website. The result of the research showed that the financial performance of Perum BULOG is still not stable. The company's liquidity ratio is quite good, solvency ratio is still quite high because the increase in inventory is funded by liabilities, and profitability ratio decreases due to an increase in the burden on the company.

Key word: Public Service Obligation (PSO), Perum BULOG, Financial Performance, Financial Ratio