

ABSTRAK

Penelitian ini bertujuan untuk menilai atau menganalisis kinerja keuangan PT Galva Technologies Tbk dalam menjalankan proses bisnisnya. Alat analisis yang digunakan berupa rasio likuiditas, rasio solvabilitas, dan rasio profitabilitas. Data penelitian merupakan data sekunder berupa laporan keuangan tahunan PT Erajaya Swasembada Tbk periode 2019 dan 2020 yang diperoleh dari situs resmi perusahaan dan bursa saham. Metode pengumpulan data yang dilakukan penulis yaitu metode studi kepustakaan. Metode analisis data dilakukan dengan cara menarik kesimpulan dari analisis keuangan yang telah dikumpulkan. Proses analisis yang dilakukan penulis yaitu analisis akuntansi dan analisis laporan keuangan. Analisis akuntansi menghasilkan laporan keuangan perusahaan yang bebas dari distorsi. Analisis keuangan dilakukan dengan menghitung rasio likuiditas yang terdiri dari rasio lancar, quick ratio, cash ratio. Rasio solvabilitas yang terdiri dari rasio utang terhadap aset, dan debt to equity ratio. Kemudian Rasio profitabilitas yang terdiri dari gross profit margin ratio, operating profit margin ratio, net profit margin, dan operating return on asset ratio. Atas perhitungan rasio tersebut, penulis membandingkan rasio sebelum pandemi dan sesudah pandemi. Selain itu, penulis juga melakukan analisis dampak pandemik Covid-19 terhadap kinerja keuangan PT Galva Technologies Tbk.

Kata kunci: Analisis Kinerja, Rasio Likuiditas, Rasio Solvabilitas, Rasio Profitabilitas, Rasio Aktivitas.

ABSTRACT

This study aims to assess or analyze the financial performance of PT Galva Technologies Tbk in carrying out its business processes. The analytical tools used are liquidity ratios, solvency ratios, and profitability ratios. The research data is secondary data in the form of the annual financial statements of PT Erajaya Swasembada Tbk for the period of 2019 and 2020 obtained from the company's official website and the stock exchange. The method of data collection carried out by the author is the method of literature study. The data analysis method is carried out by drawing conclusions from the financial analysis that has been collected. The analysis process carried out by the author is accounting analysis and financial statement analysis. Accounting analysis produces company financial statements that are free from distortion. Financial analysis is done by calculating the liquidity ratio which consists of the current ratio, quick ratio, and cash ratio. The Solvency ratio consists of debt to asset ratio and debt to equity ratio. Then the profitability ratio which consists of gross profit margin ratio, operating profit margin ratio, net profit margin, and operating return on asset ratio. For the calculation of this ratio, the authors compare the ratio before the pandemic and after the pandemic. In addition, the author also analyzes the impact

of the Covid-19 pandemic on the financial performance of PT Galva Technologies Tbk.

Keywords: Performance Analysis, Liquidity Ratio, Solvency Ratio, Profitability Ratio, Activity Ratio