

ABSTRACT

Moh Ali Thabit, 2014 Thesis. Title: "The Financial Ratio Analysis as the Basis for Performance Assessment of Corporate Finance at PT. Kimia Farma (Persero) Tbk ".

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The determine level of the company health to do measurements or assessments of corporate performance. Achievement of performance is achieved by the company in a given period which reflects the level of health of the company. The goal is to find a weakness in the performance of the company which may cause problems in the company. Similarly, PT. Kimia Farma (Persero) Tbk, which of course would like to know the level of health of his business from year to year, ie by assessing the performance of the management company. PT. Kimia Farma (Persero) Tbk certainly requires good management of capital, merchandise, and profits to be obtained, so that the company can avoid inaccurate decisions or measures taken, as well as companies can run their operations more efficiently and objectives set can be achieved.

This research is a qualitative descriptive approach is performed using the calculation of quantitative data in the form of financial statements of the company for three years, ie 2011-2013. Analysis tools used in assessing the financial performance of the company is to financial ratios, which consists of liquidity, solvency, activity, and profitability. To assess the financial performance using time series methods by comparing the ratio-ratio of a company's financial period to another.

The results of this analysis indicate that PT's financial condition. Kimia Farma (Persero) Tbk for three years from 2011 to 2013 either. From the liquidity ratios, solvency, and profitability has increased each year, as shown on the sales and profits obtained company is increasing, all obligations that must be borne by the company can be met, both current and non-current liabilities, only the ratio of activity always decreased, this happens because of lack of ineffectiveness in managing the company's assets and receivables of the company.