

# **ANALISIS LAPORAN KEUANGAN DALAM MENGUKUR KINERJA KEUANGAN PADA PT ROYAL PRIMA TBK YANG TERDAFTAR DI BURSA EFEK INDONESIA 2022 2024**

## **ABSTRAK**

Penelitian ini bertujuan untuk meneliti dan menganalisis bagaimana kinerja keuangan PT Royal Prima Tbk tahun 2022 – 2024 berdasarkan Analisis Rasio Likuiditas, Solvabilitas, Aktivas dan Rasio Profitabilitas. Penelitian ini dilakukan di PT Royal Prima Tbk yang terdaftar di BEI. Objek penelitian ini terdiri dari Laporan Posisi Keuangan dan Laporan Laba Rugi Komprehensif tahun 2022-2024. Data penelitian ini diperoleh melalui teknik dokumentasi dsms pengumpulan dan pencatatan laporan keuangan yang diperoleh dari situs Bursa Efek Indonesia (BEI) yaitu I. Metode Analisis yang digunakan adalah metode deskriptif.

Hasil penelitian menunjukkan bahwa kinerja keuangan PT Royal Prima Tbk ditinjau dari Likuiditas pada Current Ratio dan Quick Ratio bahwa keadaan Perusahaan likuid. Kinerja keuangan ditinjau dari Solvabilitas pada Debt To Asset Ratio dan Debt To Equity Ratio berada pada kategori Baik. Kinerja keuangan ditinjau dari Aktivas pada Total Asset Turnover dan Rasio Fixed Turnover bahwa keadaan Perusahaan belum cukup stabil dalam melakukan penjualan dan memperoleh keuntungan. Dan kinerja keuangan ditinjau dari Rasio Profitabilitas pada rasio Margin laba kotor dan Margin Laba bersih bahwa keadaan tingkat presentasi laba bersih yang diperoleh perusahaan baik.

**Kata Kunci :** Likuiditas, Solvabilitas, Aktivas, Profitabilitas, Kinerja Keuangan

**FINANCIAL REPORT ANALYSIS IN MEASURING FINANCIAL  
PERFORMANCE AT PT ROYAL PRIMA TBK WICH IS LISTED ON THE  
INDONESIAN STOCK 2022-2024**

**ABSTRACT**

*This study aims to examine and analyze how the financial performance of PT Royal Prima Tbk in 2022 - 2024 is based on the Analysis of Liquidity, Solvency, Assets and Profitability Ratios. This research was conducted at PT Royal Prima Tbk which is listed on the IDX. The object of this study consists of the Financial Position Report and Comprehensive Income Statement for 2022-2024. The data for this study were obtained through documentation techniques in collecting and recording financial reports obtained from the Indonesia Stock Exchange (IDX) website, namely [www.idx.co.id](http://www.idx.co.id). The analysis method used is the descriptive method*

*The results of the study indicate that the financial performance of PT Royal Prima Tbk is reviewed from Liquidity in the Current Ratio and Quick Ratio that the Company's condition is liquid. Financial performance is reviewed from Solvency in the Debt To Asset Ratio and Debt To Equity Ratio is in the Good category. Financial performance is reviewed from Assets in Total Asset Turnover and Fixed Turnover Ratio that the Company's condition is not yet stable enough in making sales and making profits. And financial performance is reviewed from the Profitability Ratio on the Gross Profit Margin ratio and Net Profit Margin that the state of the net profit presentation level obtained by the company is good.*

*Keywords: Liquidity, Solvency, Activity, Profitability, Financial Performance*