

**ANALYSIS OF THE COMPARASION PHARMACEUTICAL
COMPANIES FINANCIAL RATIO (CASE OF STUDY: PT KALBE
FARMA TBK AND PT KIMIA FARMA TBK)**

BY :

**ARFAN AMSIL
43205110144**

ABSTRACT

This Research was about comparasion of value pharmaceutical industry with study cases of PT Kalbe Farma and PT Kimia Farma. The purpose of this research is to know the comparasion which one is better between PT Kalbe Farma and PT Kimia Farma if was observed from financial ratio. This research was using of the deskriptif kuantitatif and deskriptif kualitatif comparative.

The result of this research will be showing that the PT Kalbe Farma were better than PT Kimia Farma for the period of 2009-2011 with ROA score were 14,3%, 18,3%, 17,9% and 4,0%, 8,4%, 9,6%. ROE score were 21,6%, 23,9%, 23,9%, and 6,3%, 12,5%, 13,7%.

Key words : comparasion, financial ratio, pharmacy industry.