

## ABSTRAK

Latar belakang penelitian ini adalah untuk mengetahui kinerja keuangan perusahaan PT Mitra Adiperkasa Tbk dengan alat pengukuran rasio keuangan dan *du pont system* dari tahun 2011 sampai dengan tahun 2015. Objek penelitian merupakan salah satu perusahaan ritel terbesar di Indonesia.

Hasil penelitian dengan rasio keuangan menunjukkan rasio likuiditas, rasio lancar sebesar 1,04 kali, 1,22 kali, 1,12 kali, 1,34 kali, 1,73 kali. Rasio cepat sebesar 0,44 kali, 0,50 kali, 0,38 kali, 0,51 kali, 0,71 kali. Rasio kas sebesar 0,13 kali, 0,20 kali, 0,09 kali, 0,13 kali, 0,15 kali. Rasio solvabilitas, *debt to asset ratio* sebesar 59%, 64%, 69%, 70%, 69%. *Debt to equity ratio* sebesar 146%, 176%, 222%, 233%, 219%. *Long term debt to equity ratio* sebesar 19%, 52%, 57%, 86%, 108%. Rasio Aktivitas, *receivable turn over* sebesar 23 kali, 27 kali, 23 kali, 24 kali, 23 kali. *Inventory turn over* sebesar 4 kali, 4 kali, 3 kali, 4 kali, 4 kali. *Working capital turn over* sebesar 65 kali, 13 kali, 21 kali, 9 kali, 5 kali. *Total assets turn over* sebesar 1,3 kali, 1,3 kali, 1,2 kali, 1,4 kali, 1,4 kali. Rasio profitabilitas, *net profit margin* sebesar 6%, 6%, 3%, 1%, 1%. *Return on investment* sebesar 8%, 7%, 4%, 1%, 1%. *Return on equity* sebesar 20%, 20%, 13%, 3%, 2%. Dengan metode *du pont system* ROE sebesar 1,62%, 1,46%, 0,56%, 0,03%, 0,02%.

Kata Kunci: Keuangan, Rasio Likuiditas, Rasio Solvabilitas, Rasio Aktivitas, Rasio Profitabilitas, *Du Pont System*.

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## **ABSTRACT**

*The background of this study was to determine the financial performance of PT Mitra Adiperkasa Tbk with financial ratios and du Pont system method from 2011 until 2015. The object of research is one of the largest retail company in Indonesia.*

*The result of the research with the financial ratios indicate liquidity ratio, current ratio was 1,04 times, 1,22 times, 1,12 times, 1,34 times, 1,73 times. Quick ratio of 0,44 times, 0,50 times, 0,38 times, 0,51 times, 0,71 times. Cash ratio of 0,13 times, 0,20 times, 0,09 times, 0,13 times, 0,15 times. The solvency ratio, debt to asset ratio of 59%, 64%, 69%, 70%, 69%. Debt to equity ratio of 146%, 176%, 222%, 233%, 219%. Long term debt to equity ratio of 19%, 52%, 57%, 86%, 108%. Activities ratio, receivable turn over of 23 times, 27 times, 23 times, 24 times, 23 times. Inventory turn over of 4 times, 4 times, 3 times, 4 times, 4 times. Working capital turn over sebesar 65 kali, 13 kali, 21 kali, 9 kali, 5 kali. Total assets turn over of 1,3 times, 1,3 times, 1,2 times, 1,4 times, 1,4 times. Rasio profitabilitas, net profit margin of 6%, 6%, 3%, 1%, 1%. Return on investment of 8%, 7%, 4%, 1%, 1%. Return on equity of 20%, 20%, 13%, 3%, 2%. And du pont system method ROE of 1,62%, 1,46%, 0,56%, 0,03%, 0,02%.*

*Keywords: Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios, Du Pont System.*

