

## ABSTRAKSI

Laporan kinerja operasional dan kinerja keuangan perusahaan sangat dibutuhkan guna keputusan langkah-langkah strategis yang akan diambil nantinya. Penelitian ini menitikberatkan analisis kinerja operasional dan kinerja keuangan PT. XL Axiata, Tbk. selama kurun waktu 2002-2011, pengamatan kinerja operasional terdiri dari Total Pelanggan, Total *Minutes of Usage*, Total BTS, dan Total ARPU. Sedangkan pengamatan kinerja keuangan terdiri dari Rasio Profitabilitas, Rasio Likuiditas, Rasio Solvabilitas dan Rasio Aktivitas dan membandingkan dengan kinerja operasional dan kinerja keuangan industri sejenis. Analisis yang digunakan adalah analisis kualitatif, kuantitatif, dan analisis statistik *independent samples t-test*.

Hasil empiris didapatkan bahwa kinerja operasional PT. XL Axiata, Tbk. selama kurun waktu 2002-2011 cukup baik, terutama pertumbuhan *Minutes of Usage*, Total BTS dan Total ARPU dibandingkan industri sejenis, serta kinerja keuangan yang juga mengalami pertumbuhan cukup baik terutama pada rasio likuiditas, rasio solvabilitas dan rasio aktivitas dibandingkan industri sejenis.

*Operational performance report and finance performance report are essential to carry strategic plans that will be decided. This study examines on operational and financial performance analysis of PT. XL Axiata, Tbk. during 2002-2011. The examination of operational performance consists of Total Customer, Total Minutes of Usage, Total BTS and Total ARPU. While the examination of financial performance consists of Profitability Ratios, Liquidity Ratios, Solvability Ratios, and Activity Ratios, and comparing these performances to similar industries. The Analysis used in this study is Qualitative, Quantitative and statistical analysis using the independent samples t-test.*

*The empirical result showed, the operational performance of PT. XL Axiata, Tbk. during 2002-2011 are doing quite good, especially at the growth of Minutes of Usage, Total BTS and Total ARPU compared to similar industries. The same result showed that the financial performance are also having quite good growth, especially at the liquidity ratios, solvability ratios and activity ratios.*

**Kata Kunci/Keywords:** Kinerja Operasional, Kinerja Keuangan, Perbandingan Kinerja Operasional, Perbandingan Kinerja Keuangan.