

ANALISIS RASIO LIKUIDITAS SEBAGAI ALAT PENILAIAN UNTUK MENGUKUR KINERJA KEUANGAN PADA KLINIK PASIRIAN SEHAT

ABSTRAK

Keberhasilan suatu perusahaan dapat diukur berdasarkan kinerja keuangan perusahaan tersebut. Baik dan buruknya kinerja keuangan perusahaan dapat dinilai melalui laporan keuangan perusahaan yang disajikan secara teratur. Bagi pihak-pihak yang memiliki kepentingan terhadap perkembangan suatu perusahaan sangat perlu untuk mengetahui kondisi kinerja keuangan perusahaan yang tercermin dalam laporan keuangan. Kinerja keuangan perusahaan dapat dinilai melalui laporan keuangan yang disajikan pada setiap periode. Laporan keuangan merupakan hasil dari proses akuntansi yang digunakan sebagai alat untuk berkomunikasi dengan pihak-pihak yang berkepentingan dengan data keuangan perusahaan. Metode penelitian deskriptif ini dilakukan untuk mengetahui keberadaan variable mandiri, baik hanya pada satu variabel atau lebih (variabel yang berdiri sendiri atau variabel bebas) tanpa membuat perbandingan variabel itu sendiri dan mencari hubungan dengan variabel lain. Kinerja keuangan Klinik Pasirian Sehat berdasarkan *current ratio* dinyatakan “cukup”, hal ini berdasarkan hasil perhitungan *current ratio* selama 4 tahun berada di bawah angka 200% yaitu sebesar 128,29%. Menurut standar industri *current ratio* yang paling baik adalah 200%. Kinerja keuangan Klinik Pasirian Sehat berdasarkan *quick ratio* dinyatakan “baik”, hal ini berdasarkan hasil perhitungan *quick ratio* selama 4 tahun hampir mendekati angka 150% yaitu sebesar 112,43%. Menurut standar industri *quick ratio* yang paling baik adalah minimal 150%. Kinerja keuangan Klinik Pasirian Sehat berdasarkan *cash ratio* dinyatakan “kurang”, hal ini berdasarkan hasil perhitungan *cash ratio* selama 4 tahun berada di bawah angka 50% yaitu sebesar 23,84%. Menurut standar industri angka yang paling baik adalah 50%. Kinerja keuangan Klinik Pasirian Sehat berdasarkan *inventory to net working capital* dinyatakan “sangat baik”, hal ini berdasarkan hasil perhitungan *inventory to net working capital* selama 4 tahun yaitu sebesar 56,19%. Menurut standar industri angka yang paling baik adalah 12%.

Kata Kunci : Analisis Rasio likuiditas, *Current Ratio*, *Quick Ratio*, *Cash Ratio*, *Inventory To Net Working Capital*

ANALYSIS OF LIQUIDITY RATIO AS AN ASSESSMENT TOOL TO MEASURE FINANCIAL PERFORMANCE IN HEALTHY PASIRIAN CLINIC

ABSTRACT

The success of a company can be measured based on the company's financial performance. Good and bad corporate financial performance can be assessed through the company's financial statements that are presented regularly. For parties who have an interest in the development of a company it is very necessary to know the condition of the company's financial performance reflected in the financial statements. The company's financial performance can be assessed through financial statements presented in each period. Financial statements are the results of the accounting process that is used as a tool to communicate with parties with an interest in the company's financial data. This descriptive research method is conducted to find out the existence of independent variables, both only in one variable or more (independent variable or independent variable) without making comparisons of the variables themselves and looking for relationships with other variables. The financial performance of the Pasirian Sehat Clinic based on the current ratio is declared "sufficient", this is based on the results of the calculation of the current ratio for 4 years which is below the figure of 200%, which is 128.29%. According to the industry standard the best current ratio is 200%. The financial performance of the Pasirian Sehat Clinic based on a quick ratio is stated as "good", based on the results of the quick ratio calculation for 4 years, almost close to 150%, which is 112.43%. According to the industry's quick ratio standard, the best is at least 150%. The financial performance of the Pasirian Sehat Clinic is based on the cash ratio stated "less", this is based on the calculation of the cash ratio of 4 years below the 50% figure of 23.84%. According to industry standards the best number is 50%. The financial performance of the Healthy Patient Clinic based on inventory to net working capital is stated to be "very good", this is based on the results of a 4-year inventory to net working capital, which is 56.19%. According to industry standards the best number is 12%.

Keywords: *Analysis of liquidity ratio, Current Ratio, Quick Ratio, Cash Ratio, Inventory To Net Working Capital*