INTISARI

Penilaian kinerja keuangan penting dilakukan untuk mengetahui sejauh mana keberhasilan manajemen mengelola sumber daya yang dimiliki. Tujuan penelitian ini untuk mengetahui kinerja keuangan perusahaan PT Unilever Indonesia Tbk periode 2017 – 2021 berdasarkan analisis rasio keuangan.

Metode penelitian yang digunakan adalah penelitian deskriptif dengan pendekatan kualitatif. Fokus penelitian ini pada laporan keuangan tahunan yang telah diaudit periode 2017 – 2021 dengan rasio keuangan yaitu rasio likuiditas, rasio solvabilitas, rasio aktivitas, dan rasio profitabilitas. Data yang digunakan adalah data sekunder yang diperoleh dari *website* resmi Unilever Indonesia.

Hasil penelitian ini dapat disimpulkan bahwa kinerja keuangan PT Unilever Indonesia Tbk periode 2017 – 2021 mengalami kenaikan dan penurunan antar periode. Meskipun demikian, perusahaan masih mampu menghasilkan laba setiap periode sehingga dapat dikatakan bahwa kinerja PT Unilever Indonesia Tbk selama periode 2017 – 2021 cukup baik. Hal ini dipengaruhi oleh berbagai faktor internal dan eksternal. Faktor internal berasal dari kemampuan manajemen dalam mengelola sumber daya yang dimiliki. Faktor eksternal berdasarkan kondisi sosial, ekonomi, dan pola konsumsi masyarakat yang tidak dapat dihindari. Diharapkan nantinya manajemen PT Unilever Indonesia Tbk lebih memperhatikan pengelolaan kewajiban yang dimiliki sehingga likuiditas perusahaan lebih terkontrol. Selain itu, manajemen perlu terus mengembangkan produk yang relevan dengan tren saat ini dan mengikuti perkembangan digitalisasi ekonomi.

Kata Kunci: analisis rasio keuangan, kinerja keuangan, rasio likuiditas, rasio solvabilitas, rasio aktivitas, rasio profitabilitas.

ABSTRACT

A financial performance assessment is essential to be conducted to comprehend how far the management success manages the resources they have. The objective of this research was to comprehend the company financial performance of PT Unilever Indonesia Tbk for the period of 2017 – 2021 based on financial ratio analysis.

The research method used was descriptive research with a qualitative approach. The focus of this research was on the annual audited financial statements for the periods 2017 – 2021 with financial ratios, such as liquidity ratio, solvency ratio, activity ratio, and profitability ratio. The data used was secondary data that was obtained from the official website of Unilever Indonesia.

The result of this research can be concluded that the financial performance of PT Unilever Indonesia Tbk for the period of 2017-2021 experienced an increase and reduction between periods. However, the company could generate profit every period, so it can be stated that the performance of PT Unilever Indonesia Tbk during the 2017-2021 period is quite good. It is influenced by various internal and external factors. The internal factors came from management's ability to manage the resources they had. The external factors were based on social, economic, and community consumption patterns, which were unavoidable. It is expected that later the management of PT Unilever Indonesia Tbk will pay more attention to the obligation management they have so that the company's liquidity is more controllable. Moreover, the management needs to continue to develop products that are relevant to current trends and follow economic digitization development.

Keywords*: financial ratio analysis, financial performance, liquidity ratio, solvency ratio, activity ratio, profitability ratio.*