

ANALISIS RASIO KEUANGAN BISNIS AYAM GEPREK SAAT PANDEMI COVID-19 DI HARA CHICKEN YOGYAKARTA

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INTISARI

Penelitian ini bertujuan untuk Identifikasi kondisi keuangan dan menentukan kinerja perusahaan melalui Analisis Rasio Keuangan pada saat pandemi Covid-19 di usaha ayam geprek Hara Chicken Yogyakarta. Penelitian dilaksanakan pada bulan April sampai bulan Mei 2023. Data terdiri dari data sekunder dan data primer. Data sekunder berupa catatan laporan keuangan usaha ayam geprek Hara Chicken tahun 2020 dan 2021 yang ada di perusahaan. Data primer digunakan untuk mendukung data sekunder yang diambil melalui wawancara dengan pemilik dan staf keuangan Hara Chicken. Metode analisis data dalam penelitian ini adalah secara deskriptif dan secara kuantitatif dengan menggunakan analisis rasio keuangan. Analisis rasio keuangan terdiri dari rasio profitabilitas, rasio likuiditas, rasio solvensi, dan rasio efisiensi operasional. Hasil penelitian menunjukkan bahwa secara deskriptif asset, penjualan dan profit perusahaan berturut turut pada tahun 2020 sebesar Rp. 684,614,507., Rp. 224.654.099., Rp. 36.866.908, terjadi peningkatan sebesar 49%, 174% dan 257% pada tahun 2021, yang berarti pada masa pandemi COVID-19 kondisi keuangan perusahaan membaik. Secara kuantitatif analisis rasio profitabilitas mengalami kenaikan dari tahun 2020 ke tahun 2021 sebanyak 4,69% dari rasio margin kotor dan margin bersih, rasio laba terhadap ekuitas sebanyak 8,79%, rasio laba terhadap aset sebanyak 7,01%. Rasio likuiditas terjadi penurunan sebesar 27,52. Rasio solvensi dengan rasio hutang terjadi penurunan sebanyak 0,13%. rasio efisiensi dengan jumlah total perputaran aset naik sebanyak 0,08 kali. Dapat disimpulkan bahwa kondisi kinerja keuangan Hara Chicken Yogyakarta pada masa pandemi COVID-19 menunjukan perbaikan.

(Kata Kunci: Ayam geprek, Hara chicken Yogyakarta, Pandemi COVID-19, Rasio Keuangan.)

FINANCIAL RATIO ANALYSIS OF SMASHED CHICKEN BUSINESS DURING PANDEMIC COVID-19 AT HARA CHICKEN YOGYAKARTA

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ABSTRACT

This research aims to identify the financial condition and determine the performance of Hara Chicken Yogyakarta's ayam geprek business through Financial Ratio Analysis during the Covid-19 pandemic. The study was conducted from April to May 2023. The data consists of secondary data and primary data. Secondary data includes the financial records of Hara Chicken's ayam geprek business for the years 2020 and 2021. Primary data was collected through interviews with the owner and financial staff of Hara Chicken to support the secondary data. The data analysis method used in this research is descriptive and quantitative, utilizing financial ratio analysis. The financial ratio analysis consists of profitability ratios, liquidity ratios, solvency ratios, and operational efficiency ratios. The results of the research show that descriptively, the company's assets, sales, and profits in 2020 amounted to IDR 201,713,172, IDR 224,654,099, and IDR 36,866,908, respectively. In 2021, there was an increase of 49%, 174%, and 257%, indicating an improvement in the company's financial condition during the COVID-19 pandemic. Quantitatively, the profitability ratio analysis experienced an increase from 2020 to 2021, with a 4.69% increase in gross margin and net margin ratios, an 8.79% increase in return on equity ratio, and a 7.01% increase in return on assets ratio. The liquidity ratio experienced a decrease of 27.52, and the solvency ratio, measured by the debt ratio, decreased by 0.13%. The efficiency ratio, measured by the total asset turnover, increased by 0.08 times. In conclusion, the financial performance of Hara Chicken Yogyakarta improved during the COVID-19 pandemic.

(Key Word : Crispy smashed chicken, Hara chicken Yogyakarta, COVID-19 pandemic, Financial ratio)