

INTISARI

Penelitian ini bertujuan untuk mengetahui perbandingan rasio keuangan PT Sepatu Bata Tbk dengan PT Primarindo Asia Infrastructure Tbk periode 2014-2016. Penelitian ini menggunakan perhitungan rasio likuiditas (*current ratio*, *quick ratio*) dan rasio profitabilitas (*net profit margin*, *return on asset*, *return on equity*). Pengumpulan data diperoleh dari data sekunder, yaitu laporan keuangan perusahaan yang telah dipublikasikan. Hasil dari penelitian tahun 2014 rasio likuiditas PT Sepatu Bata Tbk memiliki *current ratio* sebesar 1,55 dan *quick ratio* 0,56, sedangkan PT Primarindo Asia Infrastructure Tbk memiliki *current ratio* sebesar 0,92 dan *quick ratio* sebesar 0,33. Pada rasio profitabilitas PT Sepatu Bata Tbk memiliki *net profit margin* sebesar 7,02%, *return on asset* sebesar 9,13% *return on equity* sebesar 16,49%, sedangkan PT Primarindo Asia Infrastructure Tbk memiliki *net profit margin* sebesar 3,48%, *return on asset* sebesar 9,55% *return on equity* sebesar -5,01%. Tahun 2015 PT Sepatu Bata Tbk memiliki *current ratio* sebesar 2,47 dan *quick ratio* 1,13, sedangkan PT Primarindo Asia Infrastructure Tbk memiliki *current ratio* sebesar 0,93 dan *quick ratio* sebesar 0,54. Pada rasio profitabilitas PT Sepatu Bata Tbk memiliki *net profit margin* sebesar 12,59%, *return on asset* sebesar 16,49% *return on equity* sebesar 23,67%, sedangkan PT Primarindo Asia Infrastructure Tbk memiliki *net profit margin* sebesar -1,19%, *return on asset* sebesar -2,65% *return on equity* sebesar 1,13%. Tahun 2016 PT Sepatu Bata Tbk memiliki *current ratio* sebesar 2,57 dan *quick ratio* 1,01, sedangkan PT Primarindo Asia Infrastructure Tbk memiliki *current ratio* sebesar 0,89 dan *quick ratio* sebesar 0,46. Pada rasio profitabilitas PT Sepatu Bata Tbk memiliki *net profit margin* sebesar 4,22%, *return on asset* sebesar 5,25% *return on equity* sebesar 7,58% %, sedangkan PT Primarindo Asia Infrastructure Tbk memiliki *net profit margin* sebesar 10,23%, *return on asset* sebesar 19,12% *return on equity* sebesar -18,11%, dari keadaan tersebut PT Sepatu Bata Tbk memiliki rasio keuangan yang lebih tinggi dari pada PT Primarindo Asia Infrastructure Tbk.

Kata Kunci: Perbandingan Rasio Keuangan, Rasio Likuiditas, Rasio Lancar, Rasio Cepat, Rasio Profitabilitas, *Net Profit Margin*, *Return On Asset*, *Return On Equity*

ABSTRACT

This study aims to discover the comparison of financial ratio between PT Sepatu Bata Tbk and PT Primarindo Asia Infrastructure Tbk period 2014-2016. This study uses calculation of liquidity ratio (current ratio, quick ratio) and profitability ratio (net profit margin, return on asset, return non equity). The data needed collected from secondary data, that is the company financial report which has been published. The result from study in 2014, liquidity ratio of PT Sepatu Bata Tbk had 1,55 current ratio and 0,56 quick ratio, while PT Primarindo Asia Infrastructure Tbk had 0,92 current ratio and 0,33 quick ratio. PT Sepatu Bata Tbk had 7,02% net profit margin, 9,13% return on asset, 16,49% return on equity on the profitability ratio, while PT Primarindo Asia Infrastructure Tbk 3,48% net profit margin, 9,55% return on asset, -5,01% return on equity. In 2015 PT Sepatu Bata Tbk had 2,47 current ratio and 1,13 quick ratio, while PT Primarindo Asia Infrastructure Tbk had 0,93 current ratio and 0,54 quick ratio. PT Sepatu Bata Tbk had 12,59% net profit margin, 16,49% return on asset, 23,67% return on equity on the profitability ratio, while PT Primarindo Asia Infrastructure Tbk. -1,19% net profit margin, -2,65% return on asset, 1,13% return on equity. In 2016 PT Sepatu Bata Tbk had 2,57 current ratio and 1,01 quick ratio, while PT Primarindo Asia Infrastructure Tbk had 0,89 current ratio and 0,46 quick ratio. PT Sepatu Bata Tbk had 4,22% net profit margin, 5,25% return on asset, 7,58% return on equity on the profitability ratios, while PT Primarindo Asia Infrastructure Tbk 10,23% net profit margin, 19,12% return on asset, -18,11% return on equity, from the data shown PT Sepatu Bata Tbk had better financial ratio than PT Primarindo Asia Infrastructure Tbk.

Keywords: *Comparison of financial ratios, Liquidity Ratios, Current Ratio, Quick Ratio, Profitability Ratio, Net Profit Margin, Return On Asset, Return On Equity*