

## INTISARI

### ENDRA DWI SUSILA, 2018. Perbandingan Rasio Profitabilitas Dan Rasio Likuiditas Pada PT Jasa Marga (persero) Tbk, PT Nusantara Infrastructure Tbk dan PR Citra Marga Nusaphala Persada Tbk Tahun 2015-2017.

Progam Diploma III Manajemen Sekolah Vokasi Universitas Gadjah Mada

Penelitian ini bertujuan untuk mengetahui perbandingan rasio profitabilitas dan rasio likuiditas pada PT Jasa Marga (persero) Tbk, PT Nusantara Infrastructure Tbk dan PT Citra Marga Nusaphala Persada Tbk tahun 2015-2017. Perhitungan ini menggunakan rasio profitabilitas (*profit margin*, *return on asset*, *return on equity*) dan rasio likuiditas (*rasio lancar*, *quick ratio*) Pengumpulan data diperoleh dari data sekunder yaitu aporan keuangan perusahaan yang telah dipublikasikan. Hasil dari penelitian tahun 2015 rasio profitabilitas PT Jasa Marga (persero) Tbk memiliki *profit margin* 34,14%, *return on asset* sebesar 3,59%, *return on equity* sebesar 10,69%, sedangkan PT Nusantara Infrastructure Tbk memiliki *profit margin* 13,40%, *return on asset* 4,36% sebesar *return on equity* sebesar 8,10%, sedangkan PT Citra Marga Nusaphala Persada Tbk memiliki *profit margin* 29,75%, *return on asset* sebesar 7,33%, *return on equity* sebesar 10,87%. Pada rasio likuiditas PT Jasa Marga (persero) Tbk memiliki *current ratio* sebesar 0,49 dan *quick ratio* 0,49, sedangkan PT Nusantara Infrastructure Tbk memiliki *current ratio* sebesar 2,53 dan *quick ratio* 2,51, sedangkan PT Citra Marga Nusaphala Persada Tbk memiliki *current ratio* sebesar 2,88 dan *quick ratio* 2,88. Hasil dari penelitian tahun 2016 rasio profitabilitas PT Jasa Marga (persero) Tbk memiliki *profit margin* 22,30%, *return on asset* sebesar 3,37%, *return on equity* sebesar 11,04%, sedangkan PT Nusantara Infrastructure Tbk memiliki *profit margin* 10,82%, *return on asset* sebesar 3,98%, *return on equity* sebesar 8,95%, sedangkan PT Citra Marga Nusaphala Persada Tbk memiliki *profit margin* 22,01%, *return on asset* sebesar 6,41%, *return on equity* sebesar 10,86%. Pada rasio likuiditas PT Jasa Marga (persero) Tbk memiliki *current ratio* sebesar 0,70 dan *quick ratio* 0,75, sedangkan PT Nusantara Infrastructure Tbk memiliki *current ratio* sebesar 3,11 dan *quick ratio* 3,08, sedangkan PT Citra Marga Nusaphala Persada Tbk memiliki *current ratio* sebesar 2,88 dan *quick ratio* 2,88. Hasil dari penelitian tahun 2017 rasio profitabilitas PT Jasa Marga (persero) Tbk memiliki *profit margin* 11,76%, *return on asset* sebesar 2,64%, *return on equity* sebesar 11,40%, sedangkan PT Nusantara Infrastructure Tbk memiliki *profit margin* 5,97%, *return on asset* sebesar 1,75%, *return on equity* sebesar 3,67%, sedangkan PT Citra Marga Nusaphala Persada Tbk memiliki *profit margin* 23,84%, *return on asset* sebesar 6,45%, *return on equity* sebesar 12,40%. Pada rasio likuiditas PT Jasa Marga (persero) Tbk memiliki *current ratio* sebesar 0,76 dan *quick ratio* 0,75, sedangkan PT Nusantara Infrastructure Tbk memiliki *current ratio* sebesar 2,73 dan *quick ratio* 2,69, sedangkan PT Citra Marga Nusaphala Persada Tbk memiliki *current ratio* sebesar 2,71 dan *quick ratio* 2,71, dari keadaan tersebut PT Citra Marga Memiliki rasio keuangan yang lebih tinggi dari pada PT Jasa Marga (persro) Tbk dan PT Nusantara Infrastruktur Tbk.

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

## ABSTRACT

*This study aims to discover the comparison of profitability ratio and liquidity between PT Jasa Marga (persero) Tbk, PT Nusantara Infrastructure Tbk and PT Citra Marga Nusaphala Persada Tbk in 2015-2017. This study uses calculation profitability ratio (net profit margin, return on asset, return non equity) and liquidity ratio (current ratio, quick ratio). The data needed collected from secondary data, that is the company financial report which has been published. The result from study in 2015 profitability ratio in PT Jasa Marga (persero) Tbk had profit margin 34,14%, return on asset 3,59%, return on equity 10,69%, while PT Nusantara Infrastructure Tbk had profit margin 13.40%, return on asset 4,36%, return on equity 8,10%, while PT Citra Marga Nusaphala Persada Tbk had profit margin 29,75%, return on asset 7,33%, return on equity 10,87%. Liquidity ratio in PT Jasa Marga (persero) Tbk had current ratio sebesar 0,49 and quick ratio 0,49, while PT Nusantara Infrastructure Tbk memiliki current ratio 2,53 and quick ratio 2,51, while PT Citra Marga Nusaphala Persada Tbk had current ratio 2,88 and quick ratio 2,88. The result from study in 2016 profitability ratio PT Jasa Marga (persero) Tbk had profit margin 22,30%, return on asset 3,37%, return on equity 11,04%, while PT Nusantara Infrastructure Tbk had profit margin 10,82%, return on asset 3,98%, return on equity 8,95%, while PT Citra Marga Nusaphala Persada Tbk had profit margin 22,01%, return on asset 6,41%, return on equity 10,86%. Liquidity ratio in PT Jasa Marga (persero) Tbk had current ratio 0,70 and quick ratio 0,75, while PT Nusantara Infrastructure Tbk had current ratio sebesar 3,11 and quick ratio 3,08, while PT Citra Marga Nusaphala Persada Tbk had current ratio 2,88 and quick ratio 2,88. The result from study in 2017 profitability ratio PT Jasa Marga (persero) Tbk had profit margin 11,76%, return on asset 2,64%, return on equity 11,40%, while PT Nusantara Infrastructure Tbk had profit margin 5,97%, return on asset 1,75%, return on equity 3,67%, while PT Citra Marga Nusaphala Persada Tbk had profit margin 23,84%, return on asset 6,45%, return on equity 12,40%. Liquidity ratio in PT Jasa Marga (persero) Tbk had current ratio 0,76 and quick ratio 0,75, while PT Nusantara Infrastructure Tbk had current ratio sebesar 2,73 and quick ratio 2,69, while PT Citra Marga Nusaphala Persada Tbk memiliki current ratio 2,71 and quick ratio 2,71, from the data show PT Citra Marga Nusaphala Persada had better financial ratio than PT Jasa Marga (persero) Tbk and PT Citra Marga Nusaphala Persada Tbk.*

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