

## INTISARI

Penelitian ini bertujuan untuk menilai tingkat kesehatan keuangan pada PT. Kimia Farma (Persero) Tbk Periode 2016 berdasarkan rasio keuangan menurut Keputusan Menteri BUMN Nomor : KEP – 100 / MBU / 2002. Informasi kondisi kesehatan keuangan perusahaan diperlukan untuk menjaga eksistensi perusahaan dari persaingan perusahaan BUMN. PT Kimia Farma (Persero) Tbk merupakan perusahaan Badan Usaha Milik Negara (BUMN) yang sekurang – kurangnya 51% sahamnya milik negara. Penilaian tingkat kesehatan dari aspek keuangan menggunakan delapan indikator yaitu *Return On Equity (ROE)*, *Return On Investment (ROI)*, *Cash Ratio* atau Rasio Kas, *Current Ratio* (Rasio Lancar), *Collection Periods*, Perputaran Persediaan, Total Asset Turn Over dan Rasio Total Modal Sendiri terhadap Total Asset. Hasil penilaian tingkat kesehatan keuanagn PT. Kimia farma (Persero) Tbk memperoleh predikat sehat dengan kategori A.

Kata Kunci : Kinerja Keuangan BUMN, Surat Keputusan Menteri BUMN Nomor : KEP – 100 / MBU / 2002

## ABSTARCT

*This study aims to determine the financial performance PT. Kimia Farma (Persero) Tbk years 2016 with the Decree of the Minister of SOE No. Kep - 100 / MBU / 2002. Information on the financial condition of the company is needed to maintain the existence of the company from the competition of SOE companies.*

*PT Kimia Farma (Persero) Tbk is a State Owned Enterprise (BUMN) company which is at least 51% of its shares owned by the state. The assessment of the health level from the financial aspect uses eight indicators: Return On Equity (ROE), Return On Investment (ROI), Cash Ratio or Cash Ratio, Current Ratio, Collection Periods, Inventory Turnover, Total Assets Turn Over (TATO) and Against Equity ratio Total Assets. he result of the assessment of the health level of PT. Kimia Farma (Persero) Tbk obtained the predicate healthy with category A.*

*Keywords: Financial Health Level, Financial Aspect, Decree of Minister of SOE Number: KEP - 100 / MBU / 2002*