

ABSTRAK

Tugas akhir ini membahas mengenai analisis laporan keuangan dengan menggunakan analisis *common size* dan rasio likuiditas untuk mengukur kinerja keuangan PT. Gudang Garam, Tbk. Analisis *common size* dan rasio likuiditas menggunakan metode *time series* yaitu dengan membandingkan *common size* dan rasio likuiditas periode 2013 dan 2014. Data yang digunakan dalam penelitian ini adalah Laporan Keuangan PT. Gudang Garam, Tbk. tahun 2013 dan 2014 yang diperoleh dari *website* Bursa Efek Indonesia (<http://www.idx.co.id>). Hasil penelitian menunjukkan bahwa kinerja keuangan berdasarkan analisis *common size* mengalami peningkatan. Sedangkan berdasarkan analisis rasio likuiditas, PT. Gudang Garam, Tbk. mengalami penurunan dari periode sebelumnya. Hal tersebut menunjukkan bahwa kinerja keuangan PT. Gudang Garam, Tbk. pada tahun 2014 kurang baik.

Kata Kunci: Laporan Keuangan, Kinerja Keuangan, Analisis *Common Size*, Analisis Rasio Likuiditas

ABSTRACT

This research aims to analyze financial statement using common size and liquidity ratio to measure financial performance of PT. Gudang Garam, Tbk. The data were analyzed by using time series method specifically by comparing common size and liquidity ratio period of 2013 and 2014. The data were collected by using the Financial Statement of PT. Gudang Garam, Tbk. period of 2013 and 2014 were obtained from the website of Indonesia Stock Exchange (<http://www.idx.co.id>). The results showed that financial performance is based on the analysis of common size has increased. While based on the liquidity ratio analysis, PT. Gudang Garam, Tbk. decreased from the previous period. It shows that financial performance of PT. Gudang Garam, Tbk. in 201, worse than previous year.

Keyword: Financial Statement, Financial Performance, Common Size Analysis, Liquidity Ratio Analysis