

## **ABSTRAK**

Tujuan dari penelitian ini adalah untuk mengetahui kinerja keuangan PT. Wismilak Inti Makmur Tbk berdasarkan Analisis Common Size dan Rasio Likuiditas. Analisis dilakukan dengan melakukan perhitungan common size dan rasio likuiditas. Analisis common size dilakukan pada laporan keuangan neraca dan laba rugi. Dari analisis tersebut akan dihasilkan proporsi setiap akun dari total liabilitas dan ekuitas pada neraca dan penjualan pada laba rugi. Perhitungan rasio likuiditas terdiri dari current ratio, acid test ratio, dan cash ratio. Rasio-rasio tersebut kemudian diinterpretasi sehingga dapat diketahui kinerja keuangan perusahaan. Dari analisis common size proporsi keuangan cukup bagus dan current rasio 2,2 yang artinya sesuai standar. Dari hasil analisis dan pembahasan dapat disimpulkan bahwa kinerja keuangan PT. Wismilak Inti Makmur Tbk dapat dikatakan baik.

Kata kunci: kinerja keuangan, analisis common size, rasio likuiditas.

## **ABSTRACT**

*The purpose of this study was to determine the financial performance. Wismilak Inti Makmur Tbk based Analysis Common Size Ratios and Liquidity. The analysis was performed by calculating the common size and liquidity ratios. Common size analysis performed on the financial statements of the balance sheet and profit and loss. From this analysis will be generated proportion of each account of total liabilities and equity on the balance sheet and profit and loss on the sale. The calculation of the liquidity ratio consists of the current ratio, acid test ratio and cash ratio. Ratios are then interpreted so that can know a company's financial performance. The proportion of common size financial analysis is quite nice and the current ratio is 2.2, which means sesuai standard. From the analysis and discussion can be concluded that the financial performance. Wismilak Inti Makmur Tbk can be said to be good.*

*Keywords: financial performance, common size analysis, liquidity ratio.*