

## ABSTRAK

Penelitian ini mengenai kinerja Laporan Keuangan Pada KPRI Karya Jaya tahun buku 2018. Tujuan Penelitian ini adalah untuk mengetahui kinerja Laporan Keuangan ditinjau dari Analisis Rasio Likuiditas, Analisis Rasio Solvabilitas dan Analisis Rasio Rentabilitas.

Setelah dilakukan penelitian diketahui bahwa Analisis Rasio Keuangan pada Rasio Likuiditas untuk *Current Ratio (CR)* sebesar 740,98% termasuk kriteria Sangat Baik, *Cash Ratio (CR)* sebesar 27,04% termasuk kriteria Buruk dan *Quick Ratio (QR)* sebesar 704,27% termasuk kriteria Sangat Baik. Pada Rasio Solvabilitas untuk Total *Debt To Total Capital Assets* sebesar 33,99% termasuk kriteria Sangat Baik, Total *Debt To Equity Ratio* sebesar 50,41% termasuk kriteria Sangat Baik. Pada Rasio Rentabilitas untuk *Rentabilitas Ekonomi* sebesar 5,87% termasuk kriteria Cukup Baik dan *Rentabilitas Modal Sendiri* sebesar 8,23% termasuk kriteria Kurang Baik. Untuk Analisis Rasio berdasarkan Satandart Koperasi Mandiri Perhitungan LSR (Likuiditas, Solvabilitas dan Rentabilitas) sebesar 289,21% dan dinyatakan kinerja keuangan koperasi tersebut memenuhi Standart.

Kata kunci: *Analisis Rasio, Laporan Keuangan, Koperasi.*

## **ABSTRACT**

*This research on financial performance on KPRI Karya Jaya fiscal year 2018. The purpose of this research is to determine financial performance in terms of Liquidity Ratio Analysis, Solvency Ratio Analysis, and Profitability Ratio Analysis*

*After doing the research it is known that the financial ratio analysis on the Liquidity Ratio for Current Ratio of 740,98% including very good criteria, Cash Ratio of 27,04% is Bad and Quick Ratio of 704,27% is considered Very Good. On the Solvency Ratio for Total Debt to Total Capital Assets of 33,99% are very good criteria, Total Debt to Equity Ratio of 50,41% is very good criteria. On the Ratio Of Profitability to Economic Profitability of 5,87% including the Criteria is Quite Good and Own Capital Profitability of 8,23% including the unfavorable criteria. For Ratio Analysis based on standard independent cooperative calculations LSR (Liquidity, Solvency and Profitability) of 289,21% and it is stated that the cooperative's financial performance meets the standards.*

*Keywords: Ratio Analysis, Financial Statements, Cooperative.*

