

ABSTRAK

Nama : Afriyana
Program Studi : Manajemen
Judul : Analisis Kinerja Keuangan Menggunakan Metode *Common Size* dan *Trend* Pada Perusahaan Pertambangan Batubara Yang Terdaftar di Bursa Efek Indonesia.

Penelitian ini bertujuan untuk mengetahui analisis kinerja keuangan menggunakan metode *common size* dan *trend* pada perusahaan pertambangan batubara yang terdaftar di Bursa Efek Indonesia periode 2016-2023. Analisis *common size* yang digunakan dalam penelitian ini terdiri dari *common size* aktiva, pasiva, dan *common size* laba rugi. Sementara itu, analisis *trend* yang digunakan dalam penelitian ini terdiri dari *current ratio*, *cash ratio*, *total equity to total assets*, *receivable turnover*, *inventory turnover*, *total assets turnover*, *return on equity*, dan *return on investment*. Metode pengambilan sampel menggunakan *purposive sampling* dan didapat sebanyak 15 perusahaan. Data diolah menggunakan program *excel*. Berdasarkan hasil penelitian diperoleh bahwa pada *common size* aktiva PT. Petrosea Tbk, dan PT. Golden Eagle Energy Tbk merupakan perusahaan yang memiliki nilai tertinggi pada *common size* pasiva. Kemudian pada *common size* laba rugi diperoleh hasil bahwa PT. Adaro Energy Tbk merupakan perusahaan yang memiliki nilai tertinggi. Berdasarkan hasil analisis *trend* diperoleh bahwa tahun 2017 perusahaan pertambangan batubara memiliki *current ratio* tertinggi, dan tahun 2019 memiliki *cash ratio* tertinggi, selanjutnya tahun 2023 perusahaan pertambangan batubara memiliki *total equity to total assets*, *inventory turnover*, dan *total asset turnover* tertinggi. Kemudian pada tahun 2022 perusahaan pertambangan batubara memiliki *receivable turnover* dan *return on investment* tertinggi. Serta pada tahun 2021 perusahaan pertambangan batubara memiliki *return on equity* tertinggi.

Kata Kunci : *Common Size*, Analisis *Trend*, dan Kinerja Keuangan

ABSTRACT

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Study Program : Management
Title : Financial Performance Analysis Using Methods Common Size and Trend In Coal Mining Companies Listed On The Indonesia Stock Exchange.*

This study aims to analyze the financial performance using common size and trend methods in coal mining companies listed on the Indonesia Stock Exchange from 2016 to 2023. The common size analysis used in this study includes the common size of assets, liabilities, and income statements. Meanwhile, the trend analysis comprises current ratio, cash ratio, total equity to total assets, receivable turnover, inventory turnover, total assets turnover, return on equity, and return on investment. The sampling method used purposive sampling and 15 companies were obtained. Data was processed using the Excel program. Based on the research results, it was found that the common size of assets of PT. Petrosea Tbk, and PT. Golden Eagle Energy Tbk is a company that has the highest value in the common size of liabilities. Then on the common size of profit and loss, the result is that PT. Adaro Energy Tbk is the company with the highest value. Based on the results of trend analysis, it was found that in 2017 coal mining companies had the highest current ratio, and in 2019 they had the highest cash ratio, then in 2023 coal mining companies had the highest total equity to total assets, inventory turnover, and total asset turnover. Then in 2022 coal mining companies will have the highest receivable turnover and return on investment. And in 2021 coal mining companies will have the highest return on equity.

Keywords: *Common Size, Trend Analysis, and Financial Performance*