

ABSTRAK

Futri nadia. 2022. *Analisis Perkembangan Kinerja Keuangan Berdasarkan Rasio Profitabilitas Pada PT. Astra Agro Lestari, Tbk.* Program Studi: Diploma III Akuntansi. Universitas Sangga Buana. Pembimbing: Iyan Sukiman, SE., MM.

Laporan keuangan digunakan untuk menilai kinerja PT. Agro Lestari, Tbk. Sebuah perusahaan yang bergerak dibidang perkebunan yang bernaung dibawah PT. Astra Internasional Group. Berdasarkan *annual report* yang diterbitkan penulis akan menganalisis kinerja keuangan berdasarkan rasio profitabilitas, dengan menganalisis laporan keuangan menggunakan rasio profitabilitas, diharapkan dapat memberikan kontribusi pembuatan keputusan bagi pihak internal Serta pihak eksternal perusahaan. Rasio profitabilitas yang dianalisis meliputi *net profit margin*, ROA dan ROE periode 2017-2021. Data dikumpulkan dengan menggunakan data sekunder dan dianalisis menggunakan analisis deskriptif kuantitatif yang berarti mengolah data-data yang diperoleh dari laporan keuangan, kemudian diubah menjadi rasio keuangan dan dibandingkan dengan standar industri. Hasil dari penelitian ini, kinerja PT. Astra Agro Lestari, Tbk. Untuk periode 2017-2021 dilihat dari rasio profitabilitas untuk *net profit margin* sebesar 11.96%, 7.97%, 1.40%, 4.75%, 8.50% dikategorikan baik karena nilai rata-rata NPM berada diatas standar industri, untuk ROA sebesar 8.24%, 5.66%, 0.90%, 3.22%, 6.80% dikategorikan kurang baik dan untuk ROE sebesar 11,06%, 7,81%, 1.28%, 4.64%, 9.76 termasuk kurang baik karena nilai rata-rata berada dibawah standar industri.

Kata kunci: kinerja perusahaan, *net profit margin*, *return on asset*, *return on equity*.

ABSTRACT

Futri nadia. 2022. Analysis of Financial Performance Development Based on Profitability Ratio in PT. Astra Agro Lestari, Tbk. Study Program: Diploma III in Accounting. Sangga Buana University. Supervisor: Iyan Sukiman, SE., MM.

Financial statements are used to assess the performance of PT. Astra Agro Lestari, Tbk. A company engaged in plantations under the auspices of PT. Astra International Group. Based on annual report published by the author will analyze financial performance based on profitability ratios, by analyzing financial statements using profitability ratios, it is expected to contribute decision making to internal parties as well as external parties of the company. The profitability ratio analyzed includes net profit margin, ROA and ROE for the 2017-2021 period. The data is collected using secondary data and analyzed using quantitative descriptive analysis which means processing the data obtained from financial statements, then converted into financial ratios and compared with industry standards. The result of this study, the performance of PT. Astra Agro Lestari, Tbk. for the 2017-2021 period, judging from the profitability ratio for net profit margin of 11.96%, 7.97%, 1.40%, 4.75%, 8.50% is categorized as good because the average NPM value is above the industry standard, for ROA of 8.24%, 5.66%, 0.90%, 3.22%, 6.80% is categorized as not good and for ROE of 11.06%, 7.81%, 1.28%, 4.64%, 9.76 is not good because the average value is below the industry standard.

Keywords: *company performance, net profit margin, return on assets, return on equity.*