

ABSTRACT

Financial Ratio Analysis to Measure Financial Performance with BUMN

Standards

(Case Study at Pelabuhan Indonesia (Persero) Regional 2 Tanjung Pandan

Period 2018-2022

This research endeavours to examine the financial ratios and offer a comprehensive assessment of the financial performance of PT Pelabuhan Indonesia II (Persero) Tanjungpandan for the period spanning 2018 to 2022, in accordance with BUMN standards as stipulated in Ministerial Decree Number: KEP-100 / MBU / 2002. This investigation employs a quantitative methodology, utilising a descriptive approach to analyse the data. The methodologies employed for data collection in this study encompass documentation, utilising data sources such as financial statements from the years 2018 to 2022, which comprise balance sheets and income statements. The findings from the conducted research indicate that the financial ratio analysis, as per the Decree of the Minister of State-Owned Enterprises Number: KEP-100 / MBU / 2002, reveals that the financial performance of PT Pelabuhan Indonesia II (Persero) Tanjungpandan consistently falls within the Healthy category, achieving an AA rating. The total scores recorded are 34.5 in 2018, 31.5 in 2019, 30.5 in 2020, 24 in 2021, and 23 in 2022, against a maximum possible score of 46.

Keywords: Financial Ratio Analysis, Financial Performance, Decree of the Minister of State-Owned Enterprises Number: KEP-100/MBU/2002.