

# **ANALISIS PENGUKURAN KINERJA KEUANGAN DAN ECONOMIC VALUE ADDED (EVA) PADA PT. PERTAMINA (PERSERO) (SEBELUM DAN SESUDAH DIBUBARKANNYA PETRAL TAHUN 2013-2018)**

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## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui dan menganalisis perbandingan kinerja keuangan PT.Pertamina sebelum dibubarkannya Petral pada tahun 2013 – 2015 dan sesudah dibubarkannya Petral pada tahun 2016-2018. Jenis dan sumber data yang digunakan adalah data sekunder. Variabel yang digunakan dalam penelitian ini terdiri dari rasio likuiditas (*current ratio dan quick ratio*), profitabilitas (*return on asset, return on equity*), solvabilitas (*debt to total asset ratio dan debt to equity ratio*), aktivitas (*inventory turnover dan total asset turnover*) dan *Economic Value Added* (EVA). Teknik analisis data dalam penelitian ini yaitu Uji *Paired Sample T-test* untuk data berdistribusi normal dan Mann Whitney data berdistribusi tidak normal. Berdasarkan analisis data diperoleh hasil bahwa : Tidak terdapat perbedaan yang signifikan terhadap *current ratio dan quick ratio*), profitabilitas (*return on asset, return on equity*), aktivitas (*total asset turnover*) dan *Economic Value Added* (EVA). Terdapat perbedaan terhadap solvabilitas (*debt to asset ratio dan debt to equity ratio*) dan aktivitas (*total asset turnover*).

**Kata Kunci :** *Likuiditas, Profitabilitas, Solvabilitas, Aktivitas, Economic Value Added (EVA).*

***ANALYZE THE FINANCIAL PERFORMANCE AND  
ECONOMIC VALUE ADDED (EVA) OF PT. PERTAMINA  
(PERSERO) (BEFORE AND AFTER DISBANDED OF PETRAL  
IN 2013-2018)***

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***ABSTRACT***

*This research has a purpose to determine and analyze the comparative financial performance of PT Pertamina before the dissolution of Petral in 2013-2015 and after dissolution of Petral in 2013-2018. Types and sources of data used are secondary data. The data analysis technique used is quantitative analysis. The variables used in this research consisted of liquidity ratios (current ratio and quick ratio), profitability (return on assets, return on equity), solvency (debt to total asset ratio and debt to equity ratio), activities (inventory turnover and total assets turnover) and Economic Value Added (EVA). Hypothesis tests used in this research are paired sample t-test for normally distributed data and Mann Whitney test for not normally distributed data. Based on data analysis, the results show that there is no significant difference in the liquidity ratio (current ratio and quick ratio), profitability (return on assets, return on equity), activities (total assets turnover) and Economic Value Added (EVA). There is a significant difference in the solvency (debt to total asset ratio and debt to equity ratio) and activity ratio (Inventory Turnover).*

***Keyword*** : *Liquidity, Profitability, Solavancey, activity, Economic Value Added (EVA)*