

ABSTRACT

The benefit of financial performance for the startup is to measure the achievements gained by the startup to assess the achievement, as the basis for future strategy determination and as a decision making guide such as investing to increase startup productivity and cost efficiency.

The study aims to measure the financial performance of the Koala coffee Shop study on the Koala November 2018 – February 2020. This study uses a descriptive quantitative method and uses primary data. The sampling technique used is a case study due to the analysis of financial performance at the coffee shop Koala which is one of the pioneering business in the field of coffee culinary in Bandung. The data analysis techniques used are descriptive analysis, trendline analysis and horizontal analysis.

The results showed the development of the liquidity ratio, the solvency ratio, the ratio of activity and the profitability ratio of the coffee shop Koala in November 2018 – February 2020 experienced an increasing tendency means the better the financial performance of the Koala coffee shop startup. Liquidity ratio increased ability to pay off short-term debt. The solvency ratio is below the maximum, the composition of debts to small assets and capital. Profitability ratio increases profitability from period to period. The rate of activity increases the turnover of assets to generate sales so it is categorized efficiently.

Based on horizontal analysis tends to be bigger than competitors meaning that the Koala coffee shop is better at managing its pioneering efforts. The liquidity ratio can already be identified compared to competitors that are not yet identifiable. The ratio of solvency is greater due to competitors who do not finance debt. The profitability ratio better than competitors means that Koala's advantages have a greater profitability ratio than competitors. Koala's activity turnover ratio better results in sales than competitors.

Keywords: financial performance, liquidity ratios, leverage ratios, profitability ratios and activity ratios, descriptive analysis and trendline analysis