

ABSTRACT

The financial statements are used to assess the performance of PT Tunas Ridean, Tbk. A company engaged in financial services, leasing and motor vehicle dealerships for Toyota, Daihatsu, BMW, Peugeot and Renault in Jakarta and its surroundings. Based on published financial reports, we will analyze financial performance by looking at ratios, such as liquidity ratios, solvency ratios, activity ratios, and profitability ratios, by analyzing these ratios and comparing them with industry standards, which are expected to contribute to decision making. for investors, customers, competitors, other researchers and decisions for internal PT Tunas Ridean, Tbk.

This study aims to research, test and analyze how the financial performance of PT Tunas Ridean, Tbk. 2017-2020 period. The object of research is PT Tunas Ridean, Tbk. which operates in motor vehicle dealerships for Toyota, Daihatsu, BMW, Peugeot and Renault motor vehicles in Jakarta and its surroundings. Data was collected using secondary data, namely the financial statements of the company PT Tunas Ridean, Tbk for the period 2017-2020. Methods of data analysis using descriptive analysis, which means the data obtained from the company's financial statements which will then be analyzed.

The results of this study are the financial performance of PT Tunas Ridean, Tbk. the 2017-2020 period when viewed from the Liquidity Ratio; Current ratio and Fast Ratio are considered illiquid. Solvency Ratio; Debt ratio for the 2017-2019 period is solvable, for the 2020 period it is not solvable, and the Debt to equity ratio is not solvable because it is below the industry average. Activity Ratio; The Total asset turnover for the 2017-2019 period is efficient, for the 2020 period it is considered inefficient, and the Fixed asset turnover for the 2017-2019 period is efficient, for the 2020 period including inefficient. Profitability Ratio; Gross profit margin is considered inefficient, Net profit margin is considered inefficient, and Return on equity is considered inefficient.

Keywords: *liquidity, solvency, debt, activity, profitability, financial performance.*