

**RESUME**

**ANALISIS RASIO KEUANGAN BUMN  
PADA PT. PERKEBUNAN NUSANTARA IX  
(PERSERO) PABRIK GULA RENDENG KUDUS**



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## **A. ABSTRACTION**

### **THE FINANCE OF BUMN RATIO ANALYSIS AT PT. PERKEBUNAN NUSANTARA IX (PERSERO) PG RENDENG KUDUS.**

Analysis of the finance report is a analysis tools to interpret relations of the key factor and attending of being, it will be used as a basic concered of potential in company's succesfully in the future. This research ended to know about how far the BUMN's healthy level at PT Perkebunan Nusantara IX (Persero) PG Rendeng Kudus. Based on the finance report (balance sheet and income statement report) PG Rendeng Kudus in 2001 until 2005 has an qualitative analysis, with the analysis teory there are the comparison of finance report and the liquidity ratio analysis solvability, rentability and activity.

The result as comes that the liquidity of ratio analysis in 2001 until 2005.as a fully the company's capability to full their short responsibility is good enough as stabil. From side of the solvability ratio analysis, the company's capability to full their long time's responsibility in 2001 is not good enough. In 2002 the company's funding conditionare getting same between the credit as modals. In 2003 until 2004 the company's condition is not really solvable. So in 2005 the company's condition is more better. From sides of the rentability ratio analysis, they company's capability for getting the profit from 2001 to 2002 has declided diamatically . From 2003 until getting an optimum results. From the result of the activity ratio analysis, in 2001 until 2004 the company is not effective in the using fund source after 2005 the company is capable to optimalizes the using of their fund, sources it can in creasing the incomes.

From the all accounts the finance working components indicators, it can be concluded that PG Rendeng Kudus in 2001 until 2004 is including in the BUMN'S classification that is un healthy, but in 2005 it's in creasing to be healty diamatically