

ABSTRAK

Penelitian bertujuan untuk menilai kinerja KPRI Tanaman Pangan Kota Bogor pada tahun 2017-2021 menggunakan rasio keuangan yang terdiri dari likuiditas, solvabilitas, dan rentabilitas yang dinilai berdasarkan kriteria penilaian koperasi berprestasi berdasarkan Peraturan Menteri Negara Koperasi dan Usaha Kecil dan Menengah Republik Indonesia Nomor 06/Per/M.KUKM/V/2006 Tentang Pedoman penilaian koperasi berprestasi/ koperasi *award*. Penelitian ini merupakan penelitian deskriptif kuantitatif. Metode pengumpulan data menggunakan dokumentasi, wawancara dan studi kepustakaan. Hasil analisis kinerja keuangan koperasi Menunjukkan Rasio likuiditas diukur menggunakan *Current Ratio* dengan kriteria rata-rata buruk. Rasio Solvabilitas diukur dengan DER dan DTAR dengan kriteria rata-rata cukup baik. Rasio Rentabilitas diukur ROE dan ROA dengan kriteria rata-rata kurang baik.

Kata Kunci: Analisis Rasio Keuangan, Kinerja Keuangan, Koperasi

ABSTRACT

This study aims to assess the performance of KPRI Food Crops in Bogor City in 2017-2021 using financial ratios consisting of liquidity, solvency, and profitability which are assessed based on the criteria for evaluating outstanding cooperatives based on the Regulation of the State Minister for Cooperatives and Small and Medium Enterprises of the Republic of Indonesia Number 06/ Per/M.KUKM/V/2006 concerning Guidelines for evaluating outstanding cooperatives/ award cooperatives. This research is quantitative descriptive. Methods of data collection using documentation, interviews and literature study. The results of the analysis of the cooperative's financial performance show that the liquidity ratio is measured using the Current Ratio with the criteria of a bad average. The solvency ratio is measured by DER and DTAR with the average criteria being quite good. Profitability ratios are measured by ROE and ROA with the average criteria being not good.

Keywords: Financial Ratio Analysis, Financial Performance, Cooperative