

## ABSTRAK

Misratul, Y. P., 2021. Analisis Kinerja Keuangan Koperasi Unit Desa Rinjani Aikmel Periode Tahun 2015-2019. Skripsi. Prodi Pendidikan Akuntansi, Fakultas Keguruan dan Ilmu Pendidikan. Universitas Gunung Rinjani (dibimbing oleh Dr. Sulkhiah, S.Pd.,M.Ak dan Murah, SE.,MM).

Penelitian ini adalah penelitian kuantitatif yang bertujuan untuk mengetahui kinerja keuangan Koperasi Unit Desa Rinjani Aikmel pada periode tahun 2015-2019 berdasarkan rasio likuiditas, solvabilitas, dan rentabilitas. Hasil penelitian ini menunjukkan bahwa (1) berdasarkan rasio likuiditas tahun 2015-2019 yang diukur dengan *current ratio*, *quick ratio* dan *cash ratio* termasuk dalam kriteria buruk dengan nilai rata-rata sebesar 426,76%, 425,21%, dan 41,59%. (2) berdasarkan rasio solvabilitas tahun 2015-2019 yang diukur dengan *debt to assets ratio* dan *debt to equity ratio* termasuk dalam kriteria cukup baik dengan nilai rata-rata sebesar 54,21% dan 118,47%. (3) berdasarkan rasio rentabilitas tahun 2015-2019 yang diukur dengan rentabilitas ekonomi dan rentabilitas modal sendiri termasuk dalam kriteria buruk dengan nilai rata-rata sebesar 1,34% dan 2,60%.

Kata Kunci : Rasio Keuangan, Kinerja Keuangan

## ABSTRACT

Misratul, Y. P., 2021. Analysis of Financial Performance of Rinjani Aikmel Village Cooperative Unit for the Period 2015-2019. Thesis. Accounting Education Study Program, Faculty of Teacher Training and Education. Mount Rinjani University (guided by Dr. Sulkihah, S.Pd., M.Ak and Murah, SE.,MM).

This research is a quantitative study that aims to find out the financial performance of Rinjani Aikmel Village Cooperative Unit in the period 2015-2019 based on liquidity, solvency, and rentability ratios. The results of this study showed that (1) based on liquidity ratios in 2015-2019 as measured by current ratio, quick ratio, and cash ratio included in the criteria of bad with average values of 426.76%, 425.21%, and 41.59%. (2) based on solvency ratio in 2015-2019 as measured by debt to assets ratio and debt to equity ratio included in the criteria quite well with average values of 54.21% and 118.47%. (3) based on the 2015-2019 rentability ratio as measured by economic rentability and capital rentability itself is included in the poor criteria with average values of 1.34% and 2.60%.

Keywords: Financial Ratio, Financial Performance

