PERFORMANCE FINANCIAL ANALYSIS IN KPRI MAPAN SEJAHTERA UNIVERSITAS NEGERI YOGYAKARTA

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ABSTRACT

This aims to: 1) Determine the performance financial analysis in KPRI Mapan Sejahtera UNY in terms of solvability ratio, 2). Determine the performance financial analysis in KPRI Mapan Sejahtera UNY in terms of likuidity ratio, 3). Determine the performance financial analysis in KPRI Mapan Sejahtera UNY in terms of profitability ratio.

This research is a descriptive quantitative research with case studies in KPRI Mapan Sejahtera Universitas Negeri Yogyakarta. Descriptive research is research that aims to describe, analyze, and interpret the conditions that occur in order to see, reveal or describe precisely what is currently being faced. The data collection method in this research is using documentation. Documentation in the form of financial reports that have been prepared by the management KPRI Mapan Sejahtera UNY. Methods of data analysis in this research using financial ratio analysis which includes liquidity ratio, solvability ratio and profitability ratio.

The results of this research are: 1). Liquidity ratio KPRI Mapan Sejahtera UNY from 2006 to 2018 obstain average 123,23%, show that ability of the cooperative to fulfill liability short-term with well, 2). Solvability ratio KPRI Mapan Sejahtera UNY from 2006 to 2018 obstain average 121,56%, show that ability of the cooperative to fulfill debt that is due with well, 3). Profitability ratio KPRI Mapan Sejahtera UNY from 2006 to 2018 obstain average 9,66%, show that ability of create profit with well.

Kata Kunci: performance, financial analysis, cooperative