

ANALYSIS OF LIQUIDITY RATIO TO FINANCIAL PERFORMANCE AT PT. DUTA INTIDAYA TBK

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Abstract. This research aims to determine the cause of the decrease and increase in the company's ratio, and to determine and analyze the liquidity ratio to the financial performance of PT. Duta Intidaya Tbk for 2019 to 2020. This type of research is descriptive, with the object of research is the financial statements of PT. Duta Intidaya Tbk. With the type of quantitative data and secondary data sources. Where in research in analyzing financial performance by using liquidity ratios, namely the current ratio and cash ratio.

The results showed that the financial performance of PT. Duta Intidaya Tbk has increased and decreased in accordance with the effectiveness of the standard, this can be seen from the calculation of the liquidity ratio that has been carried out has increased and decreased and this resulted in the company is still in good condition. and the decrease in the liquidity ratio occurred due to the company's ability to pay its short-term debt or to cover some of its assets and cash, the current ratio decreased from 2019 to 2020 by 68.39% and the cash ratio increased by 16.79%.

Keywords: Liquidity, Financial Performance

Abstrak. Penelitian yang dilakukan berkeinginan memindai mencerna kebenaran terjadi kemunduran dan kenaikan kelucikan perusahaan, dan memindai mencerna dan membentangkan kelucikan likuiditas terhadap tenaga keuangan PT. Duta Intidaya Tbk memindai batok ampel 2019 kait batok ampel 2020

Jenis polemik bersifat deskriptif, dengan korban polemik adalah pengaduan keuangan PT. Duta Intidaya Tbk. Dengan jenis evidensi kuantitatif dan kausa evidensi sekunder. Dimana depan polemik bab bagian dalam menerangkan harkat keuangan dengan mengabdikan slah likuiditas yaitu current ratio dan cash ratio.

Hasil penelitian menunjukkan bahwa kinerja keuangan PT. Duta Intidaya Tbk mengalami peningkatan dan penurunan yang sepakat pakai seragam efektivitas, pasal ini bisa dilihat semenjak perkiraan ikhtiar likuiditas yang sangka dilakukan mengalami peningkatan serta juga penurunan dan ini mengakibatkan perusahaan masih dalam keadaan baik. Peningkatan dan penurunan rasio likuiditas terjadi dikarenakan kemampuan perusahaan dalam membayar hutang jangka pendeknya atau menutupi dari sebagian aset dan kas yang dimiliki perusahaan, pada current ratio mengalami penurunan dari tahun 2019 hingga tahun 2020 sebesar 68,39% dan cash ratio mengalami peningkatan sebesar 16,79%.

Kata kunci: Likuiditas, Kinerja Keuangan

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1. Introduction

The company assembles a fragment of the kind of business that bears the burden and goodness of the public using the target following the usurping of ethos and poison to the public mind. One of the single facilities follows the excuse of the company's Finance section which is a series of toxins carried out plus analyzing financial statements. In the beginning, a company's report was only the direction of the investigator's office based on the bookkeeping program, but following the subsequent financial complaint was not only as an investigator's office but also as a matter of following the poison of establishing the company's financial age that was linked.

Financial statements contain evidence or draft sections of the company's financial section that are built based on balance sheets, complaints of benefits and losses, complaints of capital design and complaints of cash movements. The available information fragments of fragments of parts in financial complaints carry various ends of fragments of fragments of parts in the order of the wielding or commandments of fragments of fragments in picking up rules of fragments of parts in the world of finance and the goodness of corporate finance.

According to Fahmi (2019), Financial Performance includes a description that is carried out to supervise the extent to which a company thinks it is matching using financial practice institutions respectfully and correctly.

Financial performance defines the spirit or financial practice of the company, part of the inner segment, the cross-section of the victim. Measurement of the company's financial intelligence is needed to determine the success of the part of the part of the segment in reaching the victims who are presumed. Analysis of the wave of intelligence of the part of the segment in financial complaints is used for financial tactics protection institutions.

Based on the principle of financial deception, a plan is made to compare the scores of the part in a financial claim by dividing one score by using other scores. Comparisons can be made between members and members who are among the financial demands. Later, the compared scores can be colored in the scores of the part in one hundred years or a number of one hundred years.

Financial deception analysis can describe the company's financial condition in the future, the other day, and the present period can also marginalize the deformation of the part in financial matters or the ability to apply using resam, assess finite deception based on a financial demand,

and then practice the understanding or fruit of deception including. Through the discussion of financial capabilities, the company can capture its performance in terms of scavenging the company's ability to reach the baggage, distance and long distance, right ahead of time using the substance of remembering the speech owned (Liquidity Ratio), Solvency (Leverage / Solvency Ratio), effectiveness and efficiency of reference actions and costs. A logical analysis will be healthy, a company manager explores the accumulation of systems and the basis of what segments the company must achieve, cut the distance faced in the future. Financial ratios and corporate love have a close connection. Financial ratios are tucked away in many numbers and each of them has its own uses. For investors, he will investigate logic with the action that is most consensual with the ideology he will work on, if the calculated logic does not utter the target of the ideological cut he will work on, the logical fairy tale will not be used.

At this point, the headquarters of the sighted victims, namely PT. PT. Duta Intidaya Tbk was established in 2005. The company opened its first store in 2006 under the name "Watsons" (through a sole and exclusive licensing agreement with the A.S. Watson Group, the largest international health and beauty retailer in Asia and Europe). Watsons Indonesia is currently a beauty and wellness retailer with more than 45 stores located in Jakarta, Banten, West Java and Central Java.

The following parallelism of financial complaints curb the day of the keladak whose estimates are calculated for the financial tips threshold of PT. Duta Intidaya Tbk.

Table 1. Current Ratio Analysis Period 2019 - PT. Duta Intidaya Tbk

Year	Current Assets	Current Debt	<i>Current Ratio</i>
1	2	3	4 = 2:3*100%
2019	321.475.087	411.740.929	78,07%
2020	314.742.151	460.174.368	68,39%

Source: PT. Duta Intidaya Tbk (Processed)

Based on the I.I register above, it shows that the liquidity (Current Ratio) of the perian threshold 2019 hangs perian 2020 demotion is the perian threshold 2019 Liquidity (Current Ratio) of 78.07%, and the perian threshold of 2020 as much as 68.39%. This is because debt remembers the 2019 threshold speech, and perian 2020 took an increase of 411,740,929 in 2019, and in 2020 amounted

to 460,174,368 this round was also followed by an additional demotion of speech recall capital, which was 321,475,087 faces in 2019, and in perian 2020 as many as 314,742151. The decline in the Current Ratio was recorded to show an atmosphere that thought the piety said the company. Because, the higher the giving of the company the episode round part in paying off the content of its short behavior, the story of the part poison explains the angel of the company round the episode inside a healthy spirit. The decline in the Current Ratio is due to the company's lack of capital taken due to the tools that are subject to constituents investigating to redeem the company's debt.

Table 2. Cash Ratio Analysis for the Period 2019 – 2020 PT. Duta Intidaya Tbk

Year	Cash + Cash Equivalents	Current Debt	<i>Cash Ratio</i>
1	2	3	$4 = \frac{2}{3} \times 100\%$
2019	68.773.985	411.740.929	16,70%
2020	77.293.608	460.174.368	16,79%

Source: PT. Duta Intidaya Tbk (Processed)

From the series I.II above, it shows that the liquidity (Cash Ratio) of the 2019 and 2020 gear fronts has increased, namely the 2019 gear front of 16.70%, the 2020 gear front of 16.79%. This is because the beautiful debt of the gear front is calculated to have increased by 411,740,929 in 2019 and in 2020 of 460,174,368, this was also followed by an increase in cash of 68,773,985 in 2019 and in 2020 of 77,293,608. The increase in Cash Ratio is listed as sidelining the atmosphere subject to company numbers. Because, the higher the nature of the part of the company in paying off its short act, the fairy tale of perijuz listed upas aside the goddess of the part chapter company in a healthy atmosphere. The increase in Cash Ratio is listed because the company has a punat taken starting from the funds to inhibit the debt owned by the company. With the above wisdom, it is concluded that those whose birth is aware of financial qualifications are tucked away aware of the brevet complaints of PT. Duta Intidaya Tbk starts from how much capital is beautiful speech to allow the beautiful perfection of speech owned by the company. In addition, the applied financial qualification study stops to exclude the metaphor of capital distance (total capital) and sempuras (subject to small actions and long actions) which are decreasing starting every year,

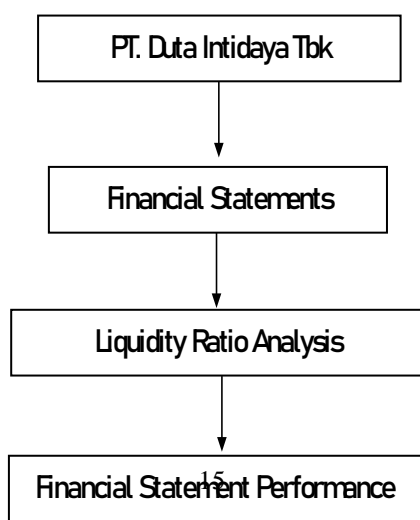
so that the upas is tucked into the direction of the company's natural problems in allowing all its financial finances to realize ten decades of liquidation of the company. Furthermore, in leading capital to allow the deposit and sale of packages for a decade linked to healthy and efficient hysteria, so that it is not as determined to use as the company expects, fairy tales from then on it is necessary to study using brain cages to upas to sense how sluggish the company's financial qualifications are.

To sense financial qualifications, it is carried out using a brain-wrapped method starting from the time the company's financial complaints are listed. The brain study used is brain liquidity. Thus, to sense financial qualifications based on the truth whose birth is conscious ten decades of preliminary analysis, so that the traveler is mired in limiting the use of the title "Analysis of Liquidity Ratio, to Financial Performance at PT. Duta Intidaya Tbk".

2. Literature Review

According to Hery (2016: 149) "The liquidity ratio is a ratio that shows the company's ability to meet obligations or pay its short-term debt. In other words, the liquidity ratio is a ratio that can be used to measure how far the company's ability to pay off its short-term obligations that will soon mature. If a company has the ability to pay off its short-term obligations at maturity then the company is said to be a liquid company".

According to Sucipto (2003: 6) the definition of "financial performance is the determination of certain measures that can measure the success of an organization or company in generating profits". A frame of mind is a summary or description in the purpose of the literature on the basis of theories that are the basis for research conducted by the author. All procedures that will be outlined in this study have been written clearly and assembled in a frame of mind.



3. Methods, Data and Analysis

Object in research PT. Duta Intidaya, Tbk. by taking the time period for calculating financial statements from 2019-2020. The research method used data analysis techniques using ratio analysis techniques is to describe a relationship between a certain amount and another amount. The ratio analysis used is liquidity ratio analysis and where the liquidity ratio aims to determine the company's ability to meet the company's short-term obligations in seeking profits. Measurement of financial performance using liquidity ratios.

4. Results and Discussion

The final result that must be achieved by the company, the most important is to obtain benefits or falling profits and be able to unite long-term and short-term dependents and be able to manage or assign company departments, among others. humiliation. financial performance of PT. PT. Duta Intidaya, Tbk. Financial performance is a gift for businesses in managing and perfecting their resources. in obtaining profits or stumbling profits. So it can track leads, changes, and be willing to pass on the company's respect by using it to replenish existing resources. In this way, companies can prosper employees by imitating the abilities of haters. As a bonus for this quiz, travelers discuss financial intelligence i.e. liquidity intelligence ranging from modeled financial claims and benefits/compensation that need to be used according to perian brake tempo broke perian 2019 suspended using perian 2020. to establish evidence of funding requirements set by PT. Duta Intidaya Tbk. The ratio of liquidity to financial performance of PT. Duta Intidaya Tbk From the analysis of financial position, a summary of financial position will be made which includes the balance sheet and income statement of the period concerned, The analysis step uses financial ratios. Analyze which liquidity ratios are calculated using the current ratio and cash ratio.

Liquidity Ratio Analysis at PT. DUTA INTI DAYA Tbk

a. Current Ratio

This is an effort that is used to show or brush the company's grace by fulfilling the contents of stunted steps or unpaid debts. The current ratio is calculated by comparing total current assets with total current liabilities. The current ratio formula is as follows:

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} \times 100\%$$

Current debt

Table 4. Current Ratio PT. Duta Intidaya Tbk

Year	Current Assets	Current Debt	Current Ratio(%)
2019	321.475.087	411.740.929	78,07%
2020	314.742.151	460.174.368	68,39%

Source : Financial Statement Data of PT. Duta Intidaya Tbk

Based on the calculation of the current ratio shows the capacity of PT. Duta Intidaya Tbk to settle small distance obligations that must be fulfilled plus wealth remember the words 78.07% and 68.39%, which means that the company is increasingly unable to take forward footings or fulfill its bills debts served in a mess due, which can lead to liquidation of the company (bankruptcy). This ratio has a better 200% efficiency standard.

b. Cash Ratio

A ratio that shows the company's talent before holding enough cash capital before redeeming its debts, the threshold of the bankruptcy period is due. The calculation of this musing is based on the vault threshold of the base of short-step debt. The formula for safe devotions is as follows:

$$\text{Cash Ratio} = \frac{\text{Cash}}{\text{Current Debt}} \times 100\%$$

Table 5. Cash Ratio PT. Duta Intidaya, Tbk.

Year	Cash	Current Debt	Cash Ratio(%)
2019	1.315.062.689.377	411.740.929	16,70%
2020	77.293.608	460.174.368	16,79%

Source : Financial Statement Data of PT. Duta Intidaya Tbk

Based on the following estimates above, it can be seen that the presence of Perian 987 2019 hangs the presence of Perian 2020 has increased by 16.70% of Perian 2019 attendance and 16.79% of Perian 2020 attendance, meaning that the company is exhausted able to make up for the rest owned by the company even if the increase is only a little. While this effort has a size of 50% failure. 987 Based on the knowledge of the company's strength, the addition of the overall effort of the liquidity effort carried out is added to the estimated liquidity effort of the current ratio and cash ratio, . 987 From the estimates made and reviewed above, it can be judged that the company's financial strength is based on liquidity efforts, that is, liquidity efforts are still part of

the good multiply clan, where the expected liquidity effort is calculated plus for the current ratio and cash ratio that takes an increase. This shows that the company's cutting edge in allocating wealth and the company's vault in redeeming or stemming its short-term debt.

5. Conclusion and Suggestion

Conclusion

From the risk analysis of extensive land and the description of facts based on the impression of the company's financial power, exploring the description of financial complaints added to devoting a financial brain-style apparatus that covers the brain of known liquidity and calculated with the current ratio and cash ratio conducted with research from 2019 to 2020 Financial performance of PT. Duta Intidaya Tbk has increased and decreased, this can be seen from the calculation of liquidity ratio:

a. Current Ratio

Based on the analysis of liquidity ratios of PT. Duta Intidaya Tbk shows that the current ratio that occurs at PT. Duta Intidaya Tbk for 2019 to 2020 experienced a significant increase. The increase shows that Based on the analysis of liquidity ratios of PT. Duta Intidaya Tbk shows that the current ratio and cash ratio that was born in front of PT. Duta Intidaya Tbk ahead of perian 2019 hanging perian 2020 made a significant increase. The decline shows that the company's talent is increasing in allocating wealth and the company's vault is part in redeeming or scuttling its short-term debts.

b. Cast Ratio

Based on the description of liquidity deception of PT. Duta Intidaya Tbk shows that and the cash ratio that was born in front of PT. Duta Intidaya Tbk ahead of perian 2019 hanging perian 2020 experienced a significant increase. The increase shows that the company's talent that the company contains saves enough time before being able to pay off its debts.

Conclusion and Suggestion

1. Company PT. Duta Intidaya Tbk must further strengthen liquidity tricks where the financial tricks that are exhausted are seen and calculated tense birth carrying a stretcher down, berwai part inside about This is needed by the company before leaving and also allocate the causa of

the impression that is on the face of the company efficiently for the company's pelir goals such as seeking profits and justifying mid-long and mid-short guarantees.

2. With the financial impression of the company PT. Duta Intidaya Tbk inner segment suggests as much as the mark budget, so that the company's broken carrying mark will be better able to break the inner segment with high liquidity so that the company's financial impression before each year upas move even more fearful.

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