

Analisis kinerja keuangan, leverage keuangan dan risiko keuangan PT Sarana Multi Infrastruktur (Persero) pasca pengalihan aset pusat investasi pemerintah = The Analysis of Financial Performance, Financial Leverage and Financial Risk of PT Sarana Multi Infrastruktur (Persero) after assets transfer from government investment center

Bayu Setiaji, author

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Abstrak

Penelitian ini bertujuan untuk memberikan pembahasan mengenai pertimbangan dan proses pengalihan aset Pusat Investasi Pemerintah kepada PT Sarana Multi Infrastruktur (Persero) serta menganalisis kinerja keuangan, leverage keuangan dan risiko keuangan PT Sarana Multi Infrastruktur (Persero) pasca pengalihan aset tersebut. Total nilai aset yang dialihkan sebesar Rp18,356 triliun yang terdiri dari aset kas Rp9,607 triliun dan aset non kas Rp8,749 triliun. Proses evaluasi menggunakan pendekatan rasio keuangan, tingkat kesehatan perusahaan, degree of financial leverage (DFL), non performing loan (NPL) dan model Z-Score. Hasil penelitian menunjukkan bahwa terjadi peningkatan profitabilitas, likuiditas, dan tingkat kesehatan keuangan perusahaan.

.....This study aims to provide explanation of the consideration and transfer process of assets of the Government Investment Center to PT Sarana Multi Infrastruktur and also to analyze financial performance, financial leverage and financial risk of PT Sarana Multi Infrastruktur (Persero) after assets transfer. The total value of the asset transfer is IDR18,35 trillion consisting of IDR9,607 trillion of cash asset and IDR8,749 trillion of non-cash asset. The evaluation process uses financial ratio approach, corporate health level, degree of financial leverage (DFL), non performing loan (NPL), and Z-score model. The result shows that the company has improved their profitability, liquidity and corporate financial health level.