

**FINANCIAL PERFORMANCE ANALYSIS IN THE FOOD AND STABLES
RETAILING SUB-SECTOR COMPANIES LISTED ON THE INDONESIAN
STOCK EXCHANGE IN 2022**

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ABSTRACT

One of the ways that both internal and external parties of a company make decisions is by conducting ratio analysis. This analysis is useful in assessing the financial performance of a company. Companies in the Food and Stables Retailing sub-sector are those that sell essential products to consumers either in units or retail. Currently, there are 14 companies listed in the Indonesian Stock Exchange in this sub-sector. Like other sub-sectors, companies in this category have been affected by the pandemic experienced in the previous year, coupled with competition that drives companies to compete for profits. The purpose of this research is to analyze the financial performance of companies in the Food and Stables Retailing sub-sector listed on the Indonesian Stock Exchange in 2022. The data collection method used involves secondary data taken from financial reports published on <https://www.idx.co.id/>. The analysis method utilizes liquidity ratios (CR, QR), solvency ratios (DER, DAR), activity ratios (RTO, ITO), and profitability ratios (NPM, ROI) along with financial performance indicators based on industry standards. In the analysis results, in terms of liquidity ratios, PT DMND has the best financial performance for CR at 3.26 times, while for QR it is PT KMDS with a ratio of 1.99 times. Regarding solvency ratios, PT KMDS performs best in both DAR and DER with ratios of 26.07% and 20.68% respectively. For activity ratios, PT RANC shows the best financial performance for RTO at 98.94 times, whereas for ITO, it is PT PCAR with a ratio of 17.93 times. In profitability ratios, PT MLPT exhibits the best financial performance for NPM at 16.15%, while for ROI, it is PT KMDS with a ratio of 20.57%. Based on the indicators used in this study, PT KMDS emerges as the company with the best financial performance.

Keywords: *Financial performance, financial ratios, liquidity ratios, solvency ratios, activity ratios, profitability ratios*

1. Student
2. Supervisors

