ABSTRACT

Problems that occur in the CV. Pratama Karsa ketidakrutinan preparation of financial statements and not routine in using their own capital profitability calculations. Intent and purpose of this study was to find out the calculation of Ratio Analysis Profitability Ratio Equity mainly existing in the CV. Pratama Karsa, to study the capital profitability ratio analysis procedure itself on the CV. Pratama Karsa, to find out how solving problems that occur in the process of its own capital profitability ratio analysis on a CV. Pratama Karsa.

Object of research in this thesis is on its own capital profitability ratio analysis. While the method used is descriptive method is a method of research is trying to get a picture and find the materials and the problems of the data as complete as possible, to be processed and analyzed, then the conclusions drawn.

The results showed that the calculations done by CV. Pratama rentabiltas Karsa to see the development of their own capital which is using the standard formula that is return on equity is calculated between net profit before tax divided by equity capital. in the calculation of own capital profitability analysis on a CV. Pratama Karsa so far can be seen that running is not good, because the percentage of return earned by the CV. Pratama Karsa low while the company said to be good, if acquired by the company's profitability is always high not seen from a great advantage. Profitability is either not set the percentage but the number is always higher presantase earned each period.

Keywords : Ratio Profitability Own Capital