ABSTRACT

Rini Nur Yulia with the title of research:''Analysis Of Financial Ratio in Measuring Financial Health At PT.Pos Indonesia (PERSERO) Period 2006-2010'' by Mr. Oman Sukirman SE., MM.

The study was conducted at PT. Pos Indonesia which is located at Jl. Asia Afrika No. 49 Bandung. Purpose this study was to analyze the financial statements in assessing the health of PT. PosIndonesia (Persero) during the years2006-2010. The author uses the Minister of State Owned Enterprises No.KEP-100/MBU/2002 health assessmenton the state of financial regulationin 2002 wascomposedbased on the weight to aspects of Profitability, Liquidity and Solvency. The method used is descriptive method.

Analysis was used to comparet he ratio from year to year, so it will look high and low values of the aspect ratio. By knowing the means known to the company's health achievements in a given period freflect the company's health is concerned.

The results show the financial soundness sof PT. PosIndonesia(Persero) for 2006-2010arebased on the Decree oft he Minister of State Owned Enterprises No.KEP-100/MBU/2002 the ratio of earnings in the period 2006 to 2010 including four years in a state of unhealthy and 1 year wer ein a state that is less healthy in 2007. On the liquidity ratio in the period 2006-2010 are all in good health because it has ascoregreater than 95.On asolvency ratio for the period 2006-2010 are all in good health.4 years of which have a scoregreater than1 year where as only 95had a total score of 66.6but still in good health.

Keywords : Analysis of financial ratio