

ABSTRACT

Puteri Ariani. 302 06 11 093. 2010. *The Assessment Of Financial Performance Using Ratio Analysis at Rumah Sakit Bakti Timah Pangkalpinang*

The financial report is useful for showing information about the financial condition and position in a company for some period of time. The financial statements can be analyzed using various methods and techniques of analysis; one of them is by using financial ratio analysis. The analysis of financial ratios will show the company financial performance in a period. This study aimed to determine the financial performance during the years 2006-2008 using ratio analysis and the financial strategies undertaken by Bakti Timah Hospital of Pangkalpinang in improving its financial performance. Data analysis method used was the financial ratios of liquidity ratios, solvency ratios, the ratio of activity, and profitability ratios. Based on the method of data analysis used, the result was obtained showed that the liquidity ratio at Bakti Timah Hospital of Pangkalpinang in 2006-2008 was liquid, so the hospital could meet its short term obligations adequately. The solvency ratio showed the hospital had sufficient assets to finance his debts. The activity ratio showed it had been quite effective in using available funds in assets. The profitability ratio showed it was able to produce operating profits despite slowing earnings in 2007. The conclusions was the financial performance during the years 2006-2008 Bakti Timah Hospital of Pangkalpinang was quite good despite the decrease earnings in 2007. This decrease earnings was not weaken the financial condition of hospital in a sustainable manner because it could generate sufficient income to finance their operations in 2008. Therefore, it is recommended that it should improve its financial performance even better, starting from the use of available funds effectively and efficiently and the implementation of financial strategies better.

Keywords : *Financial report, ratio analysis, financial capability*