

ABSTRAK

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Judul : Analisis Laporan Arus Kas Terhadap Likuiditas PT Unilever
Indonesia Tbk Periode 2020–2025

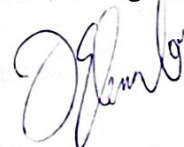
Penelitian ini bertujuan untuk menganalisis kemampuan arus kas dari aktivitas operasi, investasi, dan pendanaan dalam mendukung tingkat likuiditas PT Unilever Indonesia Tbk selama periode 2020–2025 menggunakan analisis rasio arus kas.

Penelitian ini menggunakan metode penelitian kuantitatif dengan pendekatan deskriptif. Pengumpulan data dilakukan melalui teknik dokumentasi dengan menggunakan data sekunder berupa *Annual Report* dan laporan keuangan tahunan PT Unilever Indonesia Tbk periode 2020–2025. Data dianalisis menggunakan rasio Arus Kas Operasi (AKO), Rasio Cakupan Arus Dana (CAD), Rasio Cakupan Kas terhadap Hutang Lancar (CKHL), Rasio Pengeluaran Modal (PM), dan Rasio Total Hutang (TH), kemudian dibandingkan dengan standar masing-masing rasio serta dianalisis secara deskriptif.

Hasil penelitian menunjukkan bahwa kemampuan arus kas PT Unilever Indonesia Tbk dalam mendukung tingkat likuiditas selama periode 2020–2025 secara umum tergolong cukup baik. Rasio Cakupan Kas terhadap Hutang Lancar (CKHL), Rasio Pengeluaran Modal (PM), Rasio Total Hutang (TH), dan Rasio Cakupan Arus Dana (CAD) menunjukkan hasil yang memenuhi standar, sedangkan Rasio Arus Kas Operasi (AKO) masih berada di bawah standar selama periode penelitian. Meskipun demikian, perusahaan tetap mampu memenuhi kewajiban jangka pendek, membiayai pengeluaran modal, memenuhi komitmen pendanaan, serta memenuhi total kewajibannya melalui pengelolaan arus kas yang dimiliki.

Kata kunci: Arus Kas Aktivitas Operasi, Arus Kas Aktivitas Investasi, Arus Kas Aktivitas Pendanaan, Likuiditas

Jakarta, 12 Agustus 2026



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ABSTRACT

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Title : *Analysis of Cash Flow Statements on the Liquidity of PT Unilever Indonesia Tbk for the 2020–2025 Period*

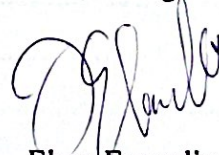
This study aims to analyze the ability of cash flows from operating, investing, and financing activities to support the liquidity of PT Unilever Indonesia Tbk during the 2020–2025 period by using cash flow ratio analysis.

This study employs a quantitative research method with a descriptive approach. The data are collected through documentation techniques using secondary data in the form of the Annual Reports and annual financial statements of PT Unilever Indonesia Tbk for the 2020–2025 period. The data are analyzed using the Operating Cash Flow Ratio (AKO), Cash Flow Coverage Ratio (CAD), Cash Coverage to Current Liabilities Ratio (CKHL), Capital Expenditure Ratio (PM), and Total Debt Ratio (TH). The results are then compared with the standard of each ratio and analyzed descriptively.

The results show that the cash flow performance of PT Unilever Indonesia Tbk in supporting its liquidity during the 2020–2025 period is generally categorized as fairly good. The Cash Coverage to Current Liabilities Ratio (CKHL), Capital Expenditure Ratio (PM), Total Debt Ratio (TH), and Cash Flow Coverage Ratio (CAD) meet the required standards, while the Operating Cash Flow Ratio (AKO) remains below the standard throughout the study period. Nevertheless, the company is still able to meet its short-term obligations, finance its capital expenditures, fulfill its financing commitments, and settle its total liabilities through effective cash flow management.

Keywords: *Operating Cash Flow, Investing Cash Flow, Financing Cash Flow, Liquidity.*

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