Name : Yuli Farisa NIM : 3022201054

Title : ANALYSIS OF THE ASSESMENT OF THE LEVEL OF

FINANCIAL HEALTH AT PT. JASA MARGA (PERSERO) TBK FOR THE PERIOD OF 2018-2022 REFERS TO THE DECREE OF

THE MINISTER OF SOES NO.KEP-100/MBU/2002

## ABSTRACT

This study is intended to analyze and see how the level of financial health of the company based on financial ratio indicators stipulated in the Decree of the Minister of SOEs No.KEP-100 / MBU-2002.

The research methodology that the author uses is a qualitative descriptive method using secondary data obtained from the financial statements of PT. Jasa Marga (Persero) Tbk. The financial statements used as the object of research in this study are the company's financial statements for the period 2018-2022

The results of this study show that the financial health of PT. Jasa Marga (Persero) Tbk is in poor health for 4 consecutive years. This is obtained based on the calculation of 8 indicators including, ROE, ROI, Cash Ratio, Current Ratio, Collection Period, Inventory Turnover, TATO and TMS thd TA at PT. Jasa Marga (Persero) Tbk. After an assessment by the author, the total score obtained in 2018 was 61,79, in 2019 a score of 54,64, in 2020 a score of 38,21, in 2021 a score of 51,07, and in 2022 the company obtained a score of 68,93.

Keywords: Financial Health Level, BUMN, Financial Ratios

Author

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