

***Financial Ratio Analysis to Assess Financial
Regional Public Drinking Water Company (PERUMDAM)
Tirta Pandalungan, Jember Regency
Avisenna Harkat, S.E., M.M.***

Nurdiana Aprilia Firdausi
*Study Program Public Sector Accounting
Majoring of Business*

ABSTRACT

This research aims to determine the results of financial performance at the Regional Public Company for Drinking Water (PERUMDAM) Tirta Pandalungan Jember Regency using calculations of liquidity ratios, solvency ratios, activity ratios and profitability ratios. This research is a comparative descriptive research. The data source for this research uses primary data, namely interviews and secondary data, namely company financial report data. The results of this research show that the financial aspect performance assessment based on Decree of the Minister of Home Affairs Number 47 of 1999 at PERUMDAM Tirta Pandalungan Jember Regency for 2017-2021 is in very good condition.

Keywords : Financial Perormance, Liquidity Ratio, Solvency Ratio, Activity Ratio and Profitability Ratio