

ABSTRAK

PENGUKURAN IMBALAN KERJA MENGGUNAKAN ANALISIS RASIO KEUANGAN DAN NON KEUANGAN (Studi Kasus Pada PT Kalisna Putra Cahaya Kota Madiun Tahun 2020-2022)

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Penelitian ini bertujuan untuk mengetahui kinerja keuangan dan non keuangan serta pengukuran imbalan kerja tahun 2020- 2022. Jenis penelitian ini adalah penelitian kuantitatif pendekatan deskriptif. Sumber data yang digunakan data primer dan data sekunder. Jenis data yang digunakan data kualitatif dan data kuantitatif. Metode pengumpulan data dengan wawancara, dokumentasi, dan kuesioner. Teknik analisis data dilakukan untuk aspek keuangan menghitung rasio keuangan meliputi rasio profitabilitas, rasio solvabilitas, rasio likuiditas dan rasio aktivitas, aspek non keuangan dengan menggunakan kuesioner dan imbalan kerja. Teknik pengambilan sampel dengan teknik *nonprobability sampling*. Alat analisis menggunakan rasio keuangan, SPSS dan justifikasi teori. Hasil dari aspek keuangan rasio profitabilitas belum memenuhi standar industri pada rasio margin laba bersih memperoleh hasil paling tinggi 13,0%. Rasio likuiditas dan rasio solvabilitas memenuhi standar industri untuk rasio likuiditas pada rasio lancar 1040% walaupun ada penurunan dan rasio solvabilitas untuk rasio hutang terhadap ekuitas menurun 52,5%. Rasio aktivitas secara keseluruhan belum sesuai yaitu rasio perputaran total aktiva 1,7 dan rasio perputaran modal kerja 1,8. Pada aspek non keuangan dengan pendekatan *Balanced Scorecard* hasil perspektif pelanggan 83%, perspektif pertumbuhan pembelajaran mengalami penurunan 76% dan perspektif proses bisnis internal mengalami penurunan 74%. Perusahaan belum memberikan imbalan kerja berupa bonus karena aspek keuangan belum optimal.

Kata Kunci: *Rasio Keuangan, Analisis Balanced Scorecard, Imbalan Kerja*

ABSTRACT

MEASURING EMPLOYMENT BENEFITS USING FINANCIAL AND NON-FINANCIAL RATIO ANALYSIS (Case Study at PT Kalisna Putra Cahaya, Madiun City Year 2020-2022)

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This research aims to determine financial and non-financial performance as well as measuring employee benefits for 2020-2022. This type of research is quantitative research with a descriptive approach. The data sources used are primary data and secondary data. The types of data used are qualitative data and quantitative data. Data collection methods include interviews, documentation and questionnaires. Data analysis techniques are carried out for financial aspects to calculate financial ratios including profitability ratios, solvency ratios, liquidity ratios and activity ratios, non-financial aspects using questionnaires and employee benefits. The sampling technique is nonprobability sampling technique. The analysis tool uses financial ratios, SPSS and theoretical justification. The results from the financial aspect of the profitability ratio do not meet industry standards, with the net profit margin ratio achieving a maximum result of 13.0%. The liquidity ratio and solvency ratio meet industry standards for liquidity ratios at a current ratio of 1040% despite a decline and the solvency ratio for debt to equity ratio decreased by 52.5%. The overall activity ratio is not appropriate, namely the total asset turnover ratio is 1.7 and the working capital turnover ratio is 1.8. In non-financial aspects, with the Balanced Scorecard approach, the results from the customer perspective were 83%, the learning growth perspective decreased by 76% and the internal business process perspective decreased by 74%. The company has not provided employee benefits in the form of bonuses because the financial aspects are not yet optimal.

Keywords: *Financial Ratios, Balanced Scorecard Analysis, Employee Benefits*