

ABSTRACT

PT. Waskita Karya Tbk is one of BUMNs that has high popularity, but this company is also unfree from a cases, starting from fictitious project corruption cases, Covid-19 pandemic and so on. Given these conditions, its necessary to do an analysis in financial section to find out about financial health condition of PT. Waskita Karya Tbk. Health assessment can be performed by assessing financial statements, in one way is ratio analysis. The method used in this research was quantitative descriptive analysis according to Decree Minister of SOEs Number: KEP-100/MBU/2002 based on financial aspects by using ROE, ROI, Cash Ratio, Current Ratio, Inventory Turnover, Collection Period, Total Asset Turn Over, and Total Equity to Total Assets. This analysis was carried out for five years, starting from 2017-2021. Based on research, PT. Waskita Karya Tbk in 2017-2021 tends to experience a decline. In 2017 and 2018 company was in a healthy predicate with final score 71.07 in 2017, 73.21 in 2018. In 2019 company received an unhealthy predicate with score 50.36. In 2020 it experienced a decline by obtaining an unhealthy predicate with final score 25.00. In 2021 it has increased by obtaining an unhealthy predicate with score 40.71.

Keywords: BUMN Health, Evaluation, Financial aspect.