



Analysis of financial statements at PT. Akasha Wira International Tbk. 2019-2023 period using the index number method

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Abstract. *The Analysis of the Financial Report of PT Akasha Wira International Tbk. Aims to Determine The Company's Financial Performance by Compared The Figures in Its Financial Report. Want to see Whether the Company is getting better or noT over time. To do this analysis. Using The Index Number Method. This Method Compares Financial Figures in a particular year with the Previous Year. The Results Show That The Financial Performance of PT Akasha Wira Is Quite Fluctuating. Specifically, the cOompany's Profit Experienced The Largest Increase in 2018, which was IDR 417,281,000 OR 25.89% indicating a significant increase in income. Liabilities and Equity Experienced The Largest Increase in 2023 of IDR 2,262,899 OR 36.00%, Indicating An Increase InThe Company's Total Assets. This Could Indicate A Business Expansion OR Investment Made. Over a 5-year period, The Company Has Shown Sustainable Growth and Effective Utilization of Equity Resources.*

Keywords: *Analysis, Financial Reports, Met number indexhod*

1. INTRODUCTION

Analysis of financial statements that play an important role in starting a business performance of a company. This document is a comprehensive summary of all company financial activities, which are arranged based on the established accounting principles. Financial statements aim to provide an accurate picture of the company's financial position to the company. A various stakeholders, so that it can take strategic business decisions.

Financial statements consist of several types, including profit or loss, balance sheet, capital change report, and cash flow reports. With analyzing the eager report for several years (for example, 2019-2023), companies can see profit growth trends and identify factors that influence financial performance. This information is very useful for formulating the right business strategy, especially when MFRAVE unstable financial conditions.

University. Akasha Wira International Tbk. is a company engaged in production. which was founded in 1985. Since 1986, this company has produced packaging water and began to penetrate the cosmetics business in 2010. Located in Arkadia's green office, Jakarta, this company has conducted a profound analysis of its financial statements using the index number method. This

analysis is used to project the trend of its eager performancebro company. By calculating the percentage of changes in various components of financial statements, so that they can find out whether the company's performance will increase, decrease or remain like now.

2. A REVIEW LIBRARY

Report The financial

a. Understanding of reports The financial

Financial statements are the main indicators of financial health and the performance of a company. Financial statements provide a comprehensive picture of financial conditions, profitability, and cash flow of a company in a periodU (Azzahra, 2021). Financial statements describe the performance and financial position of a company at a time (Kaunang, 2013). The main components of the financial statements include balance sheets, income statements, cash flow reports, and records of financial statements (Ahmadi,2020).

b. Purpose Report The financial

Financial statements are important reports that provide a clear description of the financial condition of a company. This report is useful for various parties, such as investors who want to know whether the company is assistedT Worthy to be invested, or a bank that wants to assess whether the company is able to pay loans. Information in financial statements includes: Financial position, how much assets owned by the company, how much debt must be paid, and how much capital has it. Performance, how good the company's performance is in generating profit or loss over a certain period. Cash flow, how the money flow comes in and out of the company.

The main objective of the financial statements of AdalaH to help decision making, both for investors, creditors, and management of the company itself. Increase transparency, show openly how companies are managed

Analysis of Report The financial

a. Understanding Analysis of Report Financial

Harahap (2016) explained that the analysis of financial statements was an effort to describe financial statements into more specific components. The aim is to get a clear picture of the company's financial position when inI, operational performance, and trends of business

development. In short, this analysis helps us 'dissect' financial statements to find the meaning behind these numbers.

b. Purpose and Benefits Analysis of Report The financial

According to Hery (2016), the main purpose Analysis of financial statements is for:

1. Understanding the Company's financial condition: Looking comprehensively how the company's financial conditions, both in terms of assets, debts, capital, and the results of the efforts achieved.
2. Identify strength and weakness: Find out whatever the company's strength or weakness.
3. Evaluating performance: Assessing how well the company's performance, both as a whole and compared to other similar companies.
4. Make a strategic decision: use Right information obtained to determine the steps that need to be taken to improve the company's performance in the future.
5. In other words, the analysis of financial statements helps us to get a clear picture of Keuanga healthn A company, so it can be used as a basis for better business decision making.

c. Report Profit / loss Comprehensive

According to Najmudin (2011), the statement of comprehensive income presents a clear picture of the final result of an entity by comparing total income and expenses that occur in a certain period. Cashmere (2018) also emphasizes the importance of this report in providing information about the financial performance of a entity. report profit / loss comprehensive is report Yang shows the state of a company in a certain period. The statement of comprehensive income, as explained by Hanatang (2018), is a financial report that provides a complete picture of the financial performance of a company in one periode accounting. This report presents detailed information about the income obtained, costs incurred, and ultimately generate net income or loss company financial work. This report highlights the relationship between the income obtained and the burden that occurs DApot summarized, among others: income, burden, and profit or loss.

The explanation above can be concluded that which displays an advantage or UN loss is the profit / loss report. Finally in a stable company. Both creditors and investors can use a comprehensive statement of income to evaluate the risks and potential profits before deciding to invest in a shareaan.

d. Report Position The financial

Fahmi (2014) states that the main objective of the financial position report is to provide accurate information about the company's financial conditions at a certain time. This information is very useful for various parties, sThere are investors, creditors, and company management, in making decisions.

In the financial position report, the post-post, each of which has meaning in the interests of the analysis. The three main points in the financial statements are assetsor property, obligations, and equity.

From various financial statements, the financial position report is the most important. This report provides a complete picture of the assets, liabilities, and company equity at a certain time point. With nailingLisis This report, we can assess the liquidity of the company, namely its ability to fulfill short-term obligations, and its solvency, namely its ability to pay off all long-term debt.

Method Figures Index

Index numbers areStatistical methods that make it possible to compare data from various periods. The index number is stated in percentages and is often used in business analysis to measure growth, decreases, or stability of the performance of the company's performance.By millingDink the index value at different times, we can see how much change is. The index number is very useful for measuring things such as the up and down of goods prices, changes in daily living costs, and inflation rates. SingkatnyA, the index is a measuring instrument that is useful for seeing how a condition develops over time.According to (setiawan, 2013)Index figures are specifically designed to measure and compare the level or volume of an activity in the periodNG is different, there are differences of opinion with the findings of Suharyadi and Purwanto (2017) regarding index numbers functioning as a reference frame to compare an activity in the current period with the previous period. The results of this comparison then dInitial in the form of percentage.

Based on this explanation it can be concluded that The index number can be understood as an important metric in evaluating the company's financial performance. By comparing data from different periods, index numbers A clear picture of the change of change, both the increase or decrease, in various aspects of the company's finances. The results of this analysis are generally presented in the form of percentages, making it easier for interpretation and comparison.

3. METHOD

Description of research object

Akasha Wira International is a large company in Indonesia which is famous for beverage products in packaging such as Ades and Pure Life. In addition, the company also produces pureal soy milk and various productsCosmetics like Wella and Makarizo. The company that was originally named Alfindo Putrasetia was founded in 1985 and is headquartered in Jakarta. PT Akasha Wira International Tbk. is one of the big companies in Indonesia which is moving in BerbaGAI sector, especially in the field of production and distribution of consumer products. The company is widely known by the Indonesian people thanks to popular brands such as Ades (mineral water), Nestle Pure Life (mineral water), Pureal (soy milk), as well as various produK cosmetics such as Wella, Wella Professional, Clairol Professional, and Makarizo. And the distribution of consumer products. Through the name change to PT. Akasha Wira International Tbk. In 2010, the company not only changed its identity, but also memIndependently, the head office to the new location on the 15th floor, Arkadia Tower C, Jalan Letjen TB Simatupang Kav 88, Jakarta 12520.

Data type

This study analyzed a comprehensive financial performance of PT Akasha Wira International Tbk. for five yearsn Using the income statement data, financial position and company revenue. Data obtained from primary sources, namely financial statements published on the Indonesia Stock Exchange, as well as secondary sources

In addition, literature studies are also carried out forSupporting the analysis. The data is then processed and analyzed further this study uses a quantitative and qualitative approach. Qualitative Data in the form of a 5-year annual income analysis. Literature studies are carried out to support aData nalysis.(www.idx.co.id)

Technical data analysis

This study uses a special formula to calculate index numbers. This index number is used to compare data from different periods. The index number method is used to measure changes in a variable over time. This study uses a special formula to calculate index numbers. This index number is used to compare data from different periods.

$$I_t = \frac{\sum p_t}{\sum p_0} \times 100\%$$

Keterangan .:

I_t : Revenue index at T times with basic periods 0

$\sum p_t$

: Number of all income in the period T

$\sum p_0$

: Number of all income in the basic period.

3. DISCUSSION

Percentage Of Comperencial Reforticals 2019-2023

Information	TrendPercentage (%)				
	2019	2020	2021	2022	2023
Asset	27,07	55,23	23,56	21,06	50,88
Assets are not smooth	25,03	94,12	05,27	95,84	89,95
Total assets	25,89	16,57	36,00	26,12	26,73
Short-term liabilities	(12,13)	(04,96)	46,20	94,97	17,31
TermLength of	(36,85)	(00,92)	(81,39)	82,03	07,92
Total Liabilities	(21,68)	(01,54)	(29,46)	(92,98)	(14,30)
Equity	72,96	23,59	38,43	37,63	29,54
Number of Liabilities & Equity	25,89	16,57	36,00	26,12	26,73

Source: Data is processed by the author of 2025

AnalysisData in Table 4.2 shows that there are trend dynamics up and down the company's financial position during the 2019-2023 period. This can be seen from changes in the index value on various financial statement items. The company's financial performance of the Company (2019-2023):

1. 2019: The company experienced good growth in most assets and equity. Although short-term liabilities have decreased, overall financial performance is quite positive.
2. 2020: a significant increase in all accounts, TERLong-term and short-term debt enters, which indicates that the company may not be optimal in managing its debt.

3. 2021: Growth of assets is very high, but increasing equity is also balanced. This shows the company's efforts toK nourish its financial structure.
4. 2022: The company managed to reduce debt significantly, both long term and short-term. Equity also increases rapidly, indicating efficiency in managing finances.
5. 2023: The trend of debt decreases continues, and equity increases again. This strengthens the company's financial position and shows good management.

4. CONCLUSION

The increase and decrease in the company's financial performance during the period of 2019-2023 dipenGaruhi by various factors, not only the basic year selection. Other factors that might influence include macroeconomic conditions, industrial competition, and the company's business strategy itself. Despite improvements in several report postsFinance, companies have not been able to show significant improvements in terms of cost efficiency and debt management. This indicates potential improvement in the company's cost structure and policy. Failure in achieving efficiencyOptimal NSI can have a negative impact on the financial health of the company in the long run. High cost expenses and unhealthy debt structures can inhibit the growth of the company and increase financial risk.

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