

# Financial Report Analysis with Financial Ratios and Company Valuation at PT BBS

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**Abstract:** *A company's ability to generate profits is key to its success, as profitability is a component of financial reporting used to assess a company's performance, particularly from a financial perspective. This will impact the company's continued growth and cooperation with other companies. This Community Service Program was held on Friday, December 22, 2023, at PT. Bangun Berlian Solusindo (PT. BBS) – via online class using Zoom. The Community Service Program went smoothly and smoothly according to the plan outlined in the Community Service (PkM) proposal. PT. BBS employees gained new knowledge and skills regarding Financial Statement Analysis, starting with Financial Ratios and Company Valuation.*

## **Keywords:**

*Company Valuation; Financial Ratios; Financial Report Analysis; Financial Report Reformulation; Financial Reports*

## **Introduction**

A company's ability to generate profits is key to its success, as profitability is a component of financial reporting used to assess a company's performance, particularly from a financial perspective (W. T. Hakki & Utami, 2022; Subramanyam & Wild, 2009). This will impact the company's continued growth and cooperation with other companies. This company's sustainability determines whether the company's performance can guarantee it. Good performance will have a stable impact on the company's sustainability (Kieso et al., 2019; Wild et al., 2007).

Financial matters are crucial for any company's business development. One of the primary goals of establishing a company is to maximize profits. However, a company's success in achieving profits and maintaining its operations depends on financial management (Rusli et al., 2024; Temy Setiawan et al., 2022). A company must

have healthy and efficient financial performance to generate profits. Therefore, financial performance is crucial for every company in a competitive business environment to maintain its business.

One factor that can indicate whether a company is performing well or not is financial statement analysis. Companies need to conduct financial statement analysis because financial statements are used to assess company performance and compare the company's condition from the previous year to the current year to determine whether the company has improved or not, so that the company can consider decisions to be taken for the coming year according to its performance (Setiawan & Venona, 2023; Temy Setiawan & Ak, 2022). Performance is something that someone wants to achieve, to do something that someone wants to achieve. So, company performance is the process of critically reviewing a company's finances to provide solutions in making the right decisions in a certain period.

Financial statement analysis uses ratio calculations with time series analysis methods to evaluate the company's financial condition in the past, present, and future (T. W. Hakki & Setiawan, 2025; Penman & Penman, 2010). Ratios can be calculated based on data sources consisting of balance sheet ratios, namely ratios compiled from data derived from the balance sheet, income statement ratios compiled from data derived from profit and loss calculations, and inter-report ratios compiled from balance sheet and income statement data. So that it will carry out Community Service activities with online methods with partners PT. BBS with the discussion "Financial Statement Analysis with company ratios and company valuation". This Community Service (PkM) activity is an implementation of the Financial Statement Analysis, Introduction to Accounting, and Intermediate Financial Accounting 1 courses.

In a study conducted by Hakki & Utami (2022), training covered basic accounting concepts, accounting processes for service and trading companies, inventory evaluation, cash management, including bank reconciliation procedures, and accounts receivable management. The training program concluded with a post-test to measure participants' understanding after the training. The analysis showed a significant increase in understanding, with participants experiencing tangible benefits from the training and assessing the material as relevant to their learning objectives. Furthermore, the communicative and engaging delivery method received positive feedback from participants.

Meanwhile, research by T. W. Hakki & Setiawan (2025) focused on training that emphasized understanding financial reports and financial report analysis techniques.

Similar to the previous study, this training concluded with a post-test to measure mastery of the material. Based on the evaluation results, participants experienced a significant increase in knowledge, felt the material provided was helpful, and assessed that the training content met the set targets. Positive feedback was also given to the delivery method, which was deemed interactive and enjoyable throughout the activity.

## **Method**

**This method consists of three stages, namely**

### **1. Preparation and Planning Stage**

This Community Service (PkM) activity began with thorough preparation and structured planning to ensure smooth implementation. The implementation team collaborated with PT BBS to set the schedule, prepare materials, and determine a representative meeting room. The training program focused on the topic of financial statement analysis, guided by Mr. Yohanes Mardinata Rusli as the main resource person. The training was scheduled to last two hours, from 10:00 to 12:00 WIB online. In the first 30 minutes, the resource person provided an initial explanation covering basic accounting concepts, the accounting cycle flow in service companies, the principles of preparing financial statements, and a basic introduction to financial statement analysis techniques. This stage aimed to build a foundational understanding for all participants before moving on to more in-depth material.

### **2. Activity Implementation Stage**

After the introductory session, the activity continued with the presentation of the core material by the resource person. This material was systematically arranged so that participants could understand the relationship between theory and its application in the workplace. The first resource person focused the discussion on three main topics: (i) the preparation and understanding of financial reports, (ii) financial report analysis techniques, and (iii) the application of financial ratio analysis as a tool for evaluating company performance. The presentation was conducted interactively by providing real-life examples relevant to business conditions. Following the theoretical presentation, participants took part in a hands-on practice session by analyzing the financial statements of a specific company. This practical activity aimed to ensure participants not only understood the theory conceptually but also were able to apply it in a real-world context. Participants were invited to identify key

figures, calculate financial ratios, and draw conclusions based on the results of the analysis.

Next, an interactive discussion session was held where participants could ask questions, share their perspectives, and discuss relevant cases with the speakers. This session created a participatory learning environment and encouraged active participant engagement. The event concluded with a question-and-answer session, giving participants the opportunity to clarify any misunderstandings.

### 3. Activity Evaluation Stage

The evaluation phase was conducted at the end of the activity by distributing questionnaires to all PT. BBS employees who participated in the training. This questionnaire was designed to measure two main aspects: first, participants' assessment of the quality of the material presented, and second, the level of relevance and usefulness of the material in their daily work. In addition, the questionnaire also included an open space for participants to provide suggestions, criticism, and constructive feedback. This information will be an important consideration for the implementation team in improving the quality and effectiveness of future PkM activities. With this evaluation, it is hoped that similar programs can be better tailored to the needs and characteristics of participants, so that their impact on the competency development of PT. BBS employees is more optimal.

Table 1. Event sessions

Time	Duration	Activity
10.00-10.10	10 minutes	Opening and Speech from the Company
10.10-10.50	40 minutes	Delivery of Ratio Analysis material
10.50-11.30	40 minutes	Presentation of Company Valuation material
11.30-11.50	20 minutes	Question and answer session
11.50-12.00	10 minutes	Group photo, closing, filling in feedback

## Results

The event began with an opening session led by a moderator, who introduced the speakers to the training participants. At the beginning of the session, it was identified that most PT. Bangun Berlian Solusi (PT. BBS) employees lacked a thorough understanding of basic concepts such as financial statements and accounting

fundamentals. Based on these findings, the training began with a re-explanation of the basic principles of financial accounting, providing participants with a solid foundation before learning more advanced material.

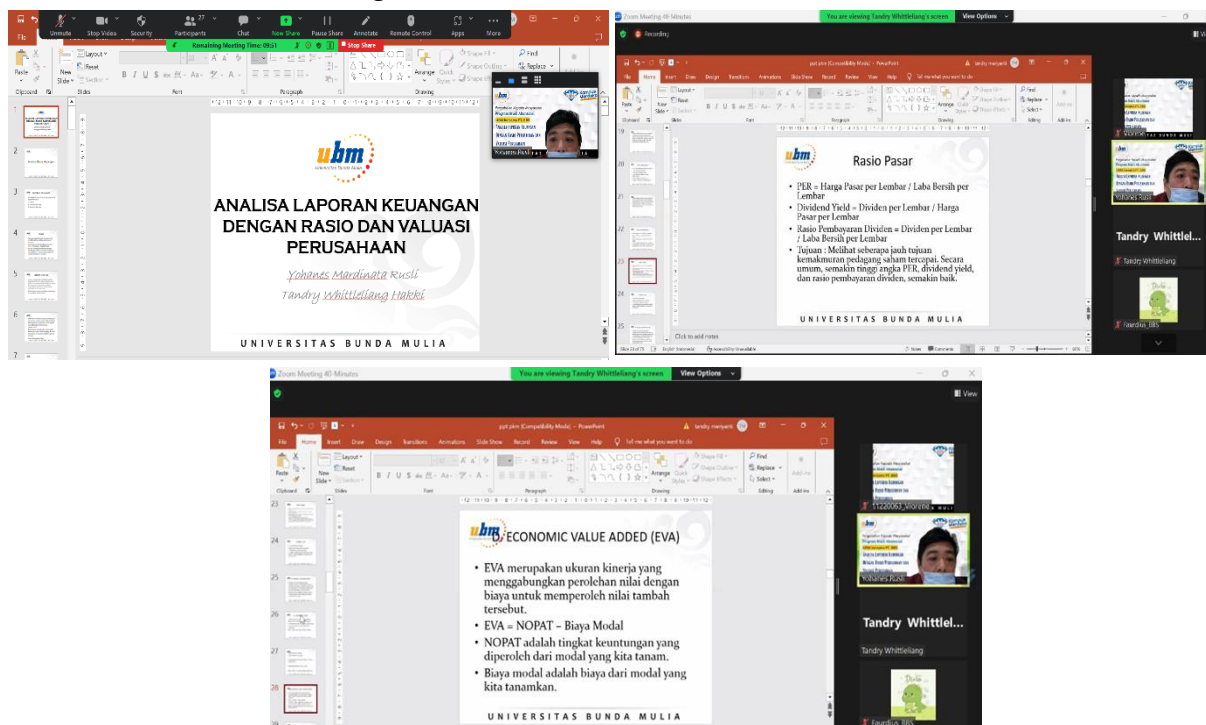


Figure 1. Results of Community Service Implementation

The implementation of Community Service went well and smoothly according to the planning made in the Community Service (PkM) proposal submitted. The employees of PT. BBS gained new knowledge and science regarding Financial Report Analysis starting with Financial Ratios and Company Valuation. So that the employees of PT. BBS company know the financial and economic conditions of their company and client companies so they can feel more ownership and responsibility for the operational activities of their company.

Based on the results of the questionnaires that have been filled out by the participants of the Community Service activities at PT. Bangun Berlian Solusi (PT.BBS) have been successfully implemented well as seen from the results of the scores obtained both in terms of content and training process of Community Service (PkM) activities. Assessment of instructors in delivering training materials, with the conclusion of the average assessment related to the content and process of PkM activities for both instructors in the implementation of Community Service (PkM) is attached in the table below:

Speaker : Dr. Yohanes Mardinata Rusli, SE, Ak., M.Ak., CA

Day/Date : Friday, December 22, 2023

Table 2. Questionnaire Results

Component	Weight				Percentage				Average Rating	Respondents
	1	2	3	4	1	2	3	4		
Educative	0	1	8	21	0%	3%	27%	70%	3.66667	30
Objective	0	1	4	25	0%	3%	13%	84%	3.8	30
Accountable	0	0	7	23	0%	0%	23%	77%	3.76667	30
Transparent	0	0	8	22	0%	0%	27%	73%	3.73333	30

## Conclusion

The Community Service (PkM) program implemented by PT. BBS aims to provide tangible contributions to improving the knowledge and skills of human resources within its partner communities. Through this partnership, the PkM implementation team delivers material focused on Financial Reporting Analysis, which is discussed comprehensively using a Financial Ratio and Company Valuation approach.

The material provided not only equips PT. BBS employees with a theoretical understanding of financial statement analysis but also emphasizes its application in real-world corporate contexts. Participants are trained to assess and interpret the financial condition and economic performance of their own companies, while also understanding the financial position and health of client companies. This enables participants to better identify the strengths, weaknesses, opportunities, and challenges facing their companies.

The positive impact of this activity is evident in the increased awareness and sense of ownership among employees of the company. They have a better understanding of their strategic role in maintaining business performance and sustainability, and assume greater responsibility in supporting the achievement of company goals. It is also hoped that the knowledge gained can be directly applied in operational and strategic decision-making processes within the workplace.

In closing, we would like to express our deepest appreciation and gratitude for

the attention, support, and cooperation of all parties involved, ensuring the smooth running of this activity and achieving its intended goals. We hope this synergy will continue and expand to provide broader benefits in the future.

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