

## ABSTRACT

*Unstable economic conditions, making the company must maintain its existence in order to survive and win the competition in the business world. Enterprise development can be measured from various aspects. One of the aspects is seen from the finances. In order to survive, companies must evaluate their financial situation periodically. Periodic assessment of business finance is to enable companies to see the company's performance from year to year.*

*PT.PLN Persero West Java and Banten distribution is a state-owned company engaged in the service. The service is to supply electrical energy. To be able to measure the performance of the company, there is a calculation based on the decisions letter from the Minister of Finance RI no.826/KMK.013/1992. This calculation consists of a calculation using main indicators and additional indicators. The main indicator consists of three ratios; there are liquidity ratios, solvency ratios, and profitability ratios. As additional indicators result for Focus Group Discussion; there are operating performance, the ratio of employees to sell, and the ratio cost per employee.*

*The result of the company's performance appraisal in accordance with the decisions letter from the Minister of Finance RI no. 826/KMK.013/1992, produce that in 2007, the company conditions in the level of less healthy with a value of 97,190. In 2008, the company still in level of less healthy with a value of 100,030. In 2009, the company has increased the level of being healthy with a value of 106,640. The increased in the level of company performance in 2009, influenced by the weight value earnings and the increased of liquidity. In the year 2009 amounted to 48,083 weight value profitability and liquidity weighted value of 9,737.*

**Keywords:** *Company Performances, Decisions letter from the Minister of Finance RI no.826/KMK.013/1992, PT. PLN*