

ABSTRAK

PUTRI ANNISA, Akuntansi Perpajakan, Implementasi Profitabilitas *Trend* dan *Forecasting* dalam Menentukan Prediksi Kinerja Perusahaan.

Industri manufaktur Indonesia menghadapi tantangan dalam menjaga stabilitas keuangan akibat fluktuasi harga bahan baku, perubahan permintaan pasar, serta kondisi ekonomi yang tidak pasti. Penelitian ini bertujuan untuk menerapkan metode forecasting berbasis time series guna meningkatkan akurasi prediksi Return on Equity (ROE) sebagai indikator kinerja keuangan perusahaan manufaktur. Model yang digunakan adalah Autoregressive Integrated Moving Average (ARIMA) yang diuji pada data ROE periode 2018–2024 dari 82 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini menggunakan pendekatan deskriptif kuantitatif dengan teknik analisis time series. Hasil peramalan dievaluasi menggunakan metrik akurasi Mean Absolute Percentage Error (MAPE) dan Mean Squared Percentage Error (MSPE). Temuan penelitian menunjukkan bahwa ROE perusahaan manufaktur cenderung fluktuatif, dan model ARIMA mampu menghasilkan peramalan dengan tingkat akurasi yang baik. Hasil penelitian menunjukkan bahwa tingkat akurasi model ARIMA bervariasi, mulai dari kategori sangat baik (MAPE < 10%) hingga rendah (MAPE ≥ 50%). Beberapa perusahaan, seperti **PT Kalbe Farma Tbk (KLBF)**, **PT Sido Muncul Tbk (SIDO)**, dan **PT Indocement Tunggul Prakarsa Tbk (INTP)**, memiliki nilai error rendah sehingga hasil peramalannya dapat diandalkan. Sebaliknya, beberapa perusahaan dengan nilai MAPE tinggi menunjukkan ketidakstabilan kinerja historis, sehingga prediksinya perlu diinterpretasikan dengan lebih hati-hati. Temuan ini menunjukkan bahwa model ARIMA dapat menjadi alat yang andal untuk perusahaan dengan pola kinerja stabil, serta memberikan kontribusi akademik melalui penerapan forecasting berbasis data pada analisis kinerja keuangan di sektor manufaktur. Hasil penelitian ini dapat dijadikan dasar bagi perusahaan dalam menyusun strategi keuangan, perencanaan ekspansi usaha, serta pengambilan keputusan investasi. Selain itu, penelitian ini juga memberikan kontribusi akademik dalam penerapan metode forecasting untuk analisis kinerja keuangan di sektor manufaktur.

Kata Kunci: *Forecasting, ARIMA, Return on Equity (ROE), Industry Manufaktur, MAPE, MSPE.*

ABSTRACT

PUTRI ANNISA, Tax Accounting, Implementation of Profitability Trend and Forecasting in Determining Company Performance Predictions.

The Indonesian manufacturing industry faces challenges in maintaining financial stability due to fluctuations in raw material prices, changes in market demand, and uncertain economic conditions. This study aims to apply a time series-based forecasting method to improve the accuracy of Return on Equity (ROE) predictions as an indicator of the financial performance of manufacturing companies. The model used is the Autoregressive Integrated Moving Average (ARIMA) which is tested on ROE data for the period 2018–2024 from 82 manufacturing companies listed on the Indonesia Stock Exchange (IDX). This study uses a quantitative descriptive approach with time series analysis techniques. The forecasting results are evaluated using the accuracy metrics Mean Absolute Percentage Error (MAPE) and Mean Squared Percentage Error (MSPE). The research findings indicate that ROE in manufacturing companies tends to fluctuate, and the ARIMA model is able to produce forecasts with a good level of accuracy. The results show that the accuracy level of the ARIMA model varies, ranging from very good (MAPE <10%) to low (MAPE \geq 50%). Several companies, such as PT Kalbe Farma Tbk (KLBF), PT Sido Muncul Tbk (SIDO), and PT Indocement Tunggul Prakarsa Tbk (INTP), have low error values, making their forecasts reliable. Conversely, several companies with high MAPE values indicate historical performance instability, requiring cautious interpretation of their predictions. These findings demonstrate that the ARIMA model can be a reliable tool for companies with stable performance patterns and contribute to academic research through the application of data-driven forecasting to financial performance analysis in the manufacturing sector. The results of this study can be used as a basis for companies in developing financial strategies, planning business expansion, and making investment decisions. Furthermore, this study also contributes to academic research in the application of forecasting methods to financial performance analysis in the manufacturing sector.

Keywords: *Forecasting, ARIMA, Return on Equity (ROE), Manufacturing Industry, MAPE, MSPE.*