

Performance Analysis And Long-Term Company Financial Management Policy

(Case Study at PT Astra Otoparts Tbk)

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ABSTRACT

This Research uses the financial statements of companies engaged in automotive industry sector for five years period 2015-2019. The purpose of this study was to determine the financial performance of the company (PT Astra Otoparts Tbk) for five years. The method used in this research is descriptive and quantitative analysis. The type of data used is secondary, in the form of company financial reports, government regulations, books, papers, newspapers, and searching on the internet as well.

The results of data analysis show that sales, total assets, and income before interest and taxes for five years continue to fluctuate and tend to be below the average of similar industries. From several aspects of ratio analysis, it can be said that the company's overall performance is quite good. This can be seen from the activity ratio and profitability ratio shown quite good as well.

Keywords : Financial Ratios, Financial Performance, financial statement, profitability.

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