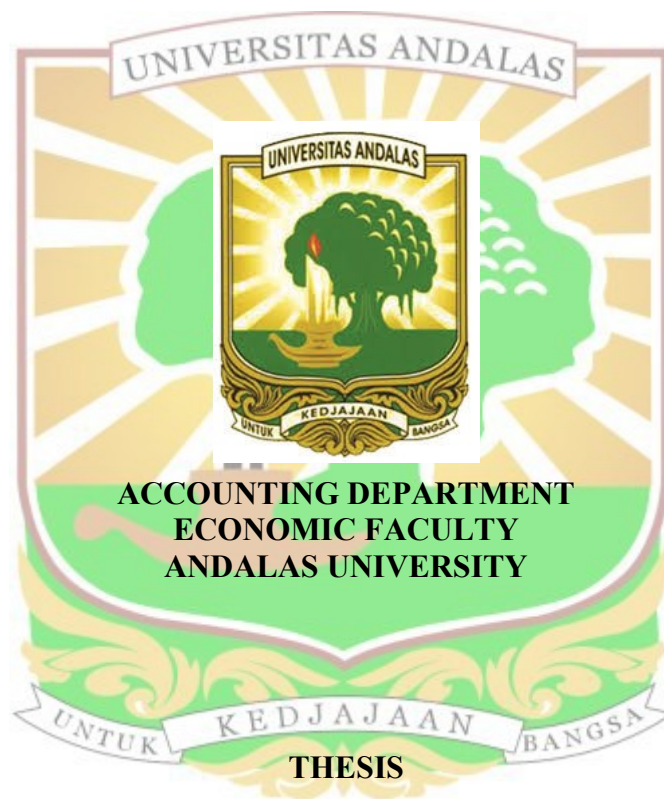


**“THE PERFORMANCE ANALYSIS USING CASH FLOW RATIO IN  
THE FISHERY COMPANY LISTED IN INDONESIAN STOCK  
EXCHANGE”**

**By:**

**RAMA DIANSYAH**  
**1310531046**



**Thesis Advisor : Drs. Riwayadi MBA., CA., Ak., CSRS., CPMA.**

**PADANG**

**2017**



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## **The Performance Analysis using Cash Flow Ratio in The Fishery Company Listed in Indonesian Stock Exchange**

Thesis by :Rama Diansyah

Thesis Advisor : Drs. Riwayadi, MBA, Ak, CA, CSRS



### ABSTRACT

*This study aims to analyze the financial performance of the Fishery Company listed in Indonesian Stock Exchange from the year 2011-2015 using the cash flow ratio. The object of the research is the financial statement of the Fishery Company from 2011-2015. This study is a qualitative descriptive research that uses secondary data obtained from official website of Indonesian Stock Exchange.*

*Based on the research, it can be conclude thatthe financial performance of the Fishery Company listed in Indonesian Stock Exchange from the year 2011-2015 are in bad condition according to the financial analysis using the Cash Flow Ratio method.*

*Keywords: Financial Performance, Cash Flow Ratio, Fishery Company, Indonesian Stock Exchange.*


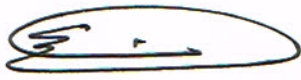
## ABSTRAK

Penelitian ini bertujuan untuk menganalisis kinerja keuangan Perusahaan Perikanan yang tercatat di Bursa Efek Indonesia dari tahun 2011-2015 menggunakan rasio arus kas. Objek penelitian ini adalah laporan keuangan Perusahaan Perikanan dari tahun 2011-2015. Penelitian ini merupakan penelitian deskriptif kualitatif yang menggunakan data sekunder yang diperoleh dari situs resmi Bursa Efek Indonesia.

Berdasarkan hasil penelitian dapat disimpulkan bahwa kinerja keuangan Perusahaan Perikanan yang terdaftar di Bursa Efek Indonesia dari tahun 2011-2015 berada dalam kondisi buruk sesuai dengan analisis keuangan dengan menggunakan rasio arus kas.

Kata Kunci : Kinerja Keuangan,Rasio Arus Kas,Perusahaan Perikanan,Bursa Efek Indonesia.

This thesis has already examined on October 9<sup>th</sup>, 2017. The abstract has already approved by thesis advisor and examiner:

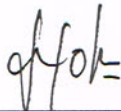
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