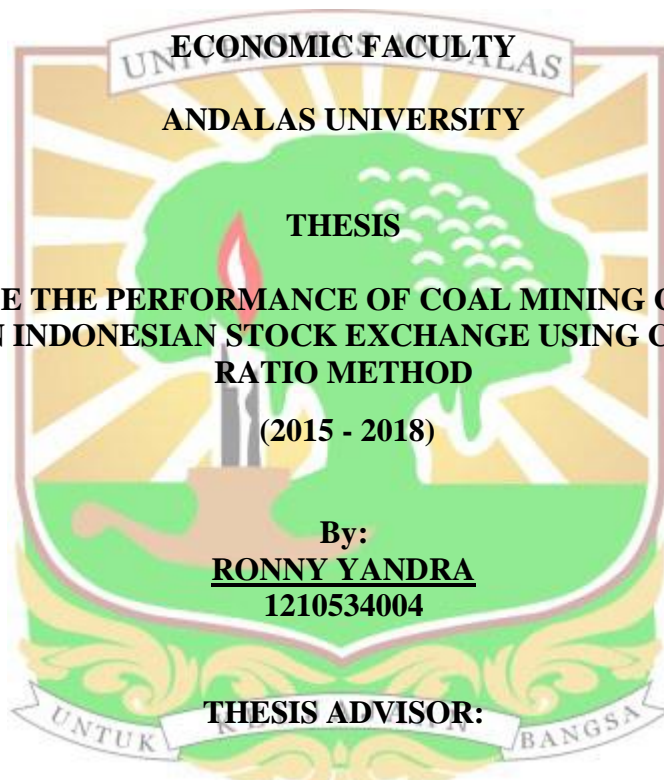




**ACCOUNTING DEPARTMENT**



**ANALYZE THE PERFORMANCE OF COAL MINING COMPANY  
LISTED IN INDONESIAN STOCK EXCHANGE USING CASH FLOW  
RATIO METHOD  
(2015 - 2018)**

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*Submitted to fulfill the requirements in order to obtain Bachelor Degree of*

*Economic in Accounting ( S.E )*

**PADANG**

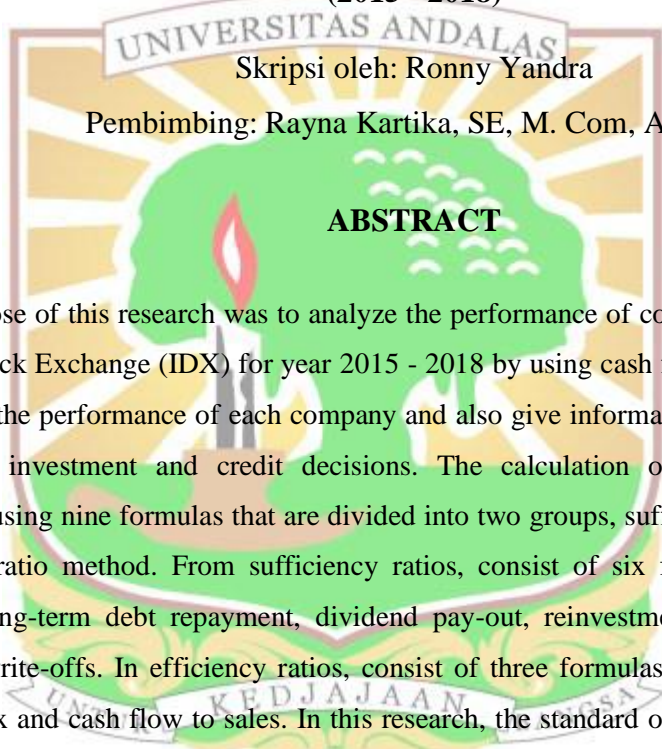
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**ANALYZE THE PERFORMANCE OF COAL MINING COMPANY LISTED IN  
INDONESIAN STOCK EXCHANGE USING CASH FLOW RATIO METHOD**

**(2015 - 2018)**



Skripsi oleh: Ronny Yandra

Pembimbing: Rayna Kartika, SE, M. Com, Ak, CA

**ABSTRACT**

The purpose of this research was to analyze the performance of coal mining company listed on Indonesian Stock Exchange (IDX) for year 2015 - 2018 by using cash flow ratio method in order to see how good the performance of each company and also give information for investor and creditor before taking investment and credit decisions. The calculation of company performance is conducted by using nine formulas that are divided into two groups, sufficiency and efficiency ratios of cash flow ratio method. From sufficiency ratios, consist of six formulas that are cash flow sufficiency, long-term debt repayment, dividend pay-out, reinvestment, debt cover, and impact depreciation write-offs. In efficiency ratios, consist of three formulas that are cash flow to sales, operating index and cash flow to sales. In this research, the standard of each ratio is 100% or 1 for all the ratios, the company has very good performance if has result more than 1, good performance between 0,5-1, and has bad performance if less than 0,5 for the ratio. The result of analysis showed that coal mining companies has good performance in several formulas in cash flow ratio method.

**Keywords :** *coal mining company, company performance, cash flow ratio, sufficiency ratio, and efficiency ratio*