

**THE ANALYSIS OF FINANCIAL RATIO AS A APPRAISAL FINANCIAL
PERFORMANCE**

(CASES OF STUDY : PT. ASTRA OTOPARTS TBK., JAKARTA)

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ABSTRACT

Research was conducted at PT. Astra Otoparts Tbk. Jl. Raya Pegangsaan II, Km. 2,2 Kelapa Gading - Jakarta Utara 14250 for the use of financial ratio analysis of PT. Astra Otoparts Tbk., Jakarta in appraisal financial performance. Research conducted a research that is descriptive research that will explain the circumstances and characteristics of the actual object of research based on the information obtained.

From the results of the research note that the company has been using financial ratio analysis as a appraisal financial performance. The ratio of financial companies that have experienced a decline but there is also increased. In 2009, current ratio increased by 1.84% and in 2010 decreased by 23.30%. Cash ratio in 2009 decreased as much as 11.36% and in 2010 increased by 1.13%. Debt to equity ratio in 2009 and 2010 was 39% and 38%. Debt to asset ratio in 2009 and 2010 decline of 27% and 26%. Gross profit in 2009 increased by 3.89% and the year of 2010 increased by 2.17%. The ratio of the income growth to decline from 2009 until the year 2010 amounting to 8.0% and 9.2%