

ANALYSIS OF DOUBTFUL RECEIVABLES TO THE LEVEL LIQUIDITY OF PT. XYZ

By :

ONDRI ZALMAN

43206120-162

ABSTRACT

This thesis discusses how the financial performance of PT XYZ seen from the analysis of doubtful receivables to the level liquidity and compared with the theory of financial ratio analysis. Data obtained from financial statements of PT XYZ is in 2006, 2007 and 2008.

Results Analysis of the liquidity ratio indicates the performance of PT XYZ liquid enough because still able to finance current liabilities with its current assets.

Key words : doubtful receivable, current ratio, quick ratio, cash ratio