

ABSTRACT

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Financial Report Analysis (guided by (the late) Kris Uminarko, SE, MSc. and
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This research was conducted to analyze, that the Company's overall financial condition to find out information on the company's condition as seen from a financial report analysis namely Analyses of Liquidity, Solvability, Profitability, Activity, Trend Analysis and Bankruptcy Analysis, and the probability of the company to have financial difficulties and bankruptcy.

The research methods used by this research one literature studies and field studies, supported by direct interviews to the parties related to studied cases, and collected financial report data comprising of Balance Sheets of Profit and Losses as well as company's cash flows, and then these data were analyzed by comparing the entries which related one another in the financial reports, and which were significant in decision marking.

This research shows that PT. XYZ's financial reports are well done in line with the accounting principles prevailing in Indonesia, that anyone who will make a financial analysis of the company will have no significant difficulties. Not with standing, PT. XYZ's management over the years has not made use of financial report analyses as a support in decision making. In bankruptcy probability, since 1995 to 1999, PT. XYZ's had no any trend toward bankruptcy, eventhough in 1995 and 1996 the company had financial difficulties, because the company was supported by the profits of the previous years, and from 1997 to 1999, the company was financially healthy.