

BUILDING STRENGTH ASSETS BY MAINTAINING INCOME-EXPENDITION LIQUIDITY AND DEBT RISK

Muhammad Jihan Akbar
jihanakbarmoh@rocketmail.com

Abstract

The company is a place for individuals or groups to carry out activities with regular management to achieve certain goals. The purpose of establishing a company is to increase the welfare of owners or shareholders through increasing business value. The company's assessment includes financial performance and management performance. Along with the sophistication of technology and the rapid flow of information, companies are required to obtain information in the form of financial reports as an assessment of the company's performance and health to investors. The main purpose of financial reports is important information for decision makers, especially profit indicators. The low quality of earnings makes decision makers experience difficulties. Earnings quality assessment is a comparison between the financial statements of the past year and the current year. So the profits in the financial statements are of good quality. The company's financial statements must be given sound, fundamental, sustainable supervision, namely the Financial Services Authority (OJK). Several financial ratios used to measure earnings quality are free cash flow, leverage and liquidity.

Keywords: Company assets, smooth income, smooth payments, minimal risk, asset growth

REFERENCE

- Anisah, K. F. (2017). Pengaruh Free Cash Flow dan Leverage Terhadap Manajemen Laba Pada Perusahaan Manufaktur di BEI. *Jurnal Akuntansi*, 3(2), 64–76.
- Ardianti, R. (2018). PENGARUH ALOKASI PAJAK ANTAR PERIODE, PERSISTENSI LABA, PROFITABILITAS, DAN LIKUIDITAS TERHADAP KUALITAS LABA (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di BEI Tahun 2012-2016). *Jurnal Akuntansi*, 6(1), 85–102. <https://doi.org/10.24964/ja.v6i1.593>
- Fradilla, A. (2019). Pengaruh Earning Per Share (EPS), Return On Equity (ROE), dan Net Profit Margin (NPM) Terhadap Return Saham Perusahaan Sub Sektor Makan dan Minum Di Bursa Efek Indonesia (BEI). *Manajemen Keuangan*, 1–24.
- Harras, H., Sugiarti, E., & Wahyudi, W. (2020). Kajian Manajemen Sumber Daya Manusia Untuk Mahasiswa.
- Ibrahim, A. (2016). ANALISIS IMPLEMENTASI MANAJEMEN KUALITAS DARI KINERJA OPERASIONAL PADA INDUSTRI EKSTRAKTIF DI SULAWESI UTARA (Studi Komparasi Pada Pertanian, Perikanan, dan Peternakan). *Emba*, 4(2), 859–869. <https://ejournal.unsrat.ac.id/index.php/emba/article/viewFile/13279/12864>