FINANCIAL RATIONALIZATION BY IMPROVING OPERATIONAL EFFICIENCY OF BUSINESS CAPITAL

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Abstract
Companies need capital in the form of cash within the company, the higher the liquidity ratio, the more likely it is that debts can be paid and vice versa, companies can also use fixed assets owned by the company as collateral or collateral to obtain loans from external parties that can be used for expenses. company operations. Likewise with the size of the company, because the size of a company describes the financial ability of the company itself. Large companies tend to be favored by creditors, because creditors believe that large companies have good financial capabilities so that they can provide the returns expected by creditors.
Keywords: Operational capital, Cost efficiency, Debt guarantee, Debt smoothness, Cash

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