

**EARNING AFTER TAX ANALYSIS OF CURRENT PERSPECTIVE AND DEBT RATIO IN
THE ECONOMIC CONTRACTION DUE TO PANDEMI**

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Abstract

Physical development is part of national development and is also one of the supporting developments in the economic sector. The most important factor in realizing physical development is the availability of adequate material requirements. One of the materials that plays a direct role in almost every physical development such as the construction of buildings, offices, dams, bridges or other structures is cement. From this it can be concluded that the existence of the cement industry is a real contribution to increasing economic resources.

Keywords: Earning after tax, Cash and cash equivalents, Short term debt, Return on Equity

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