FINANCIAL STATEMENT PRESENTATION AND ANALYSIS AT COOPERATION BAKTI AT AGRICULTURE R & D AGENCY IN THE PERIOD 2005 2006

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ABSTRACT:
Financial statement is a medium of information used by companies to report on the situation of the financial position of parties - the parties concerned, especially for the lenders, investors, and the management of the company itself. The aim of this study was to find out how financial statement presentation is used and find out and analyze the level of liquidity, solvency and profitability of the business. Field study was conducted at the Department of Agriculture, Cooperation of Bakti R and D Agency Ragunan Number. 29 Pasar Minggu, South Jakarta. The writer used the method of field study through practical work. Financial statement used by Cooperation of Bakti R and D Agency has not met the existing standard qualifications. Based on the calculated ratio, financial condition during the last 2 years was the Current Ratio for 2005 decreased from 1076% to 858% in 2006. Cash Ratio for 2005 decreased from 197% to 129% in 2006. Quick Ratio in 2005 decreased from 988% to 769% in 2006. Total Debt to Total Assets ratio in 2005 increased from 31.6% to 32.0%. Total Debt to Total Equity Ratio in 2005 increased from 56.4% to 60.1%. Profitability of the business in 2005 increased from 21.8% to 27.7%.