

ABSTRACT

PD. Gumanti Mulya Agrifarm is a trading company engaged in buying and selling broilers are located in the village Mohamad Toha East Cisereuh Bandung. Established in 2009 PD. Gumanti Mulya Agrifarm already have customers not only in Bandung but to the area of Garut and Sumedang. PD. Gumanti Mulya Agrifarm not have a system that is able to provide analysis of financial statements. Even though with the financial statement analysis can help companies in their policy when to make the sale or purchase on credit or cash. For example the ratio of liquidity such as cash ratio that can assess the company's ability to pay short-term liabilities by using available cash.

Keywords: Financial Statement Analysis, Liquidity Ratio