

ABSTRACT

THE INFLUENCE OF CURRENT RATIO, DEBT TO ASSET RATIO AND FIXED ASSET TURN OVER RATIO ON FINANCIAL PERFORMANCE AT PT. WICAKSANA OVERSEAS INTERNATIONAL TBK

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The purpose of this study was to determine the effect of Current Ratio, Debt to Asset Ratio and Fixed Asset Turn Over Ratio on Financial Performance at PT Wicaksana Overseas International Tbk. The method used in this research was the Verification method. The data collection technique used was Documentation Study with data obtained through secondary data. The analysis tool used was Multiple Linear Regression Analysis. Based on the results of the research conducted, it was known that Current Ratio and Debt to Asset Ratio have a negative effect on Financial Performance, while Fixed Asset Turn Over Ratio has a positive effect on Financial Performance at PT Wicaksana Overseas International Tbk. The results of this study indicate the importance of maintaining the value of Current Ratio, Debt to Asset Ratio and Fixed Asset Turn Over Ratio for the Company in realizing a good Financial Performance. That way this can be the basis for making company decisions in matters relating to, current assets and debts owned, all assets, debts owned and sales achieved by the company.

Keywords: Current Ratio (CR), Debt to Asset Ratio (DAR), Fixed Asset Turn Over Ratio (FATO), and Financial Performance.