

ABSTRACT

Umamah. 2014, Thesis. Title: “Financial Statements as A Management Performance Measurement Basic PT. Indofood CBP Sukses Makmur, Tbk”

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PT. Indofood CBP Sukses Makmur Tbk, which has been transformed into a total food solutions company, makes a variety of interested parties need to measure the performance of management. The purpose of this study is to investigate the performance of management based on the financial statements and to determine how the effects of financial information to management decision making.

This study used descriptive qualitative approach with financial ratio analysis techniques such as liquidity ratios, activity ratios, profitability ratios and ratio analysis solvabilitas. The result shows that performance management is not optimal because there are surplus funds in liquid assets to finance the company's operations and its short-term debt amounted to 4.118.870 (presented in millions of rupiahs) so the company needs to allocate excess funds to be more beneficial. There are three alternatives that can be done to allocate, they are: 1. Allocated to long-term investments that earn additional interest income. 2. Used to repay long-term debt in order to reduce the burden of interest exists. 3. For credit easing with extend the life of the receivables to increase sales. Between those three alternatives, the first alternative is the most optimal in improving management performance as the result of an optimal ROI and ROE earned first alternative is higher than the other two alternatives.