

ABSTRACT

The purpose of this final assignment is to evaluate the cash flow at PT. Jatibarang Main Technical. Cash flow statement is an important financial record for a company, which contains information about income and expenses from various operational activities. Therefore, cash includes all means of payment owned by the company that are stored in the company or bank and are ready to be used. Cash serves to pay for all activities carried out by the company, both in daily operations and for investment. Therefore, for the company, having a means of payment in the right amount and time will be very beneficial for the company, lack of money will cause the company to be unable to pay for various operations and investment activities. The purchase and payment of raw materials will be disrupted, the payment of labor costs will be disrupted, the payment of other costs will be disrupted. Similarly, if a company wants to invest in stocks, buildings, machines or land, those activities will not be able to be carried out properly. On the contrary, excess money at a certain time, exceeding the needs can be managed more optimally for the benefit of the company.

Keywords : Cash flow statement