

## Cash flow ratios analysis sebagai metode pengukuran kinerja keuangan perusahaan

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### Abstrak

The financial performance of the firm is one of the major components that must be considered by management and stakeholders (investor, creditor, government, united labor) in the firm's performance measurement. There are many methods developed to measure financial performance such as traditional financial ratios analysis, EVA and MVA, Zeta models, Balance Scorecard. This paper investigates the role of cash flow ratios as an alternative concept to measure financial performance of a firm. This method emphasizes on cash flow from operations due to there is a movement of new paradigm that become the basis of corporate financial management that is 'cash not profits is the king'. Meaning to say that firm's net income is necessary, but cash flows are even more important because dividend must be paid in cash, cash is necessary to purchase the assets required and to continue operations. The application of this concept has documented although the previous study are still inconclusive