Abstract

This study aims to results information system of cash flow Analysis to determine company’s health. Cash flow analysis in the form of a cash flow statement describing the receipt, cash disbursement and final cash balance in a period for monitoring and decision making. Cash flow analysis is classified into three activities, namely cash flow from operating activities (OCF), cash flow from investing activities (OCF), cash flow from financing activities (OCF). This study took samples on companies listed on the BEI and equaled namely Mahaka Media Tbk and ABM Investama Tbk. The results of this study show that ABM Investama is a healthy company because the value of OCF in positive (+), while at Mahaka Media Tbk is an unhealthy company because the value of OCF is negative (-).

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**Index Terms**

Computer Science Information Systems
Keywords

Information system, Cash flow analysis, Operational cash flow, Financial cash flow, Investing cash flow