

Control of Accounts Receivable Against Cash Flow At Outsourcing Company PT. Pesat Jaya Persada

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ABSTRACT

The purpose of this study is how companies can control accounts receivable in order to create good cash flow records and avoid losses in the outsourcing company PT Pesat Jaya Persada Bogor. This research method will use data analysis techniques with the Miles and Huberman interactive model, this model starts from collecting raw data, displaying data, reducing data, and getting to data verification and conclusions. The results of the study in 2020 amounted to 4.07%, in 2021 amounted to 3.12% and in 2022 amounted to 3.49% and above the Industry standard of 2.2% and it can be said that the gross profit margin is healthy. In 2020 the Return On Assets result was 6.88%, in 2021 it was 2.92%, in 2022 it was 4.87% above the industry standard of 2.2%, concluding that the company is healthy. From the processing results of the Return On Equity Ratio (ROE) in 2020 amounting to 2.68%, in 2021 amounting to 2.27%, in 2022 with a result of 3.21%, this is above the existing industry standard of 2.5%. declared healthy. . In the calculation of the net profit margin in 2020 of 2.61%, in 2021 it reached 2.64%, in 2022 it reached 2.959% or the industry standard is above 2.6% and if rounded up, it is 2.6% or declared healthy. The calculation results of the current ratio report in 2020 amounted to 9.4%, in 2021 amounted to 7.9%, and in 2022 amounted to 7.2% and above the average industry standard of 1.5% declared healthy. In the quick ratio report in 2020 amounting to 5.8%, in 2021 amounting to 4.9% and in 2022 amounting to 4.4% declared healthy. In 2020 with a cash ratio result of 11.9%, 2021 amounted to 9.2%, in 2022 Cash amounted to 1.3% and the information was declared still in a healthy state. Suggestions for leaders need to emphasize the credit policy carried out, namely offering credit policies to prospective customers or users of security or cleaning services, by maintaining professionalism by determining the amount to be received and the credit payment period. To control finances and provide input to add new customers to increase the revenue that has been achieved.

Keywords : Accounts Receivable Control, Cash Flow, PT. Pesat Jaya Persada.

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Introduction

The purpose of a company is to make a profit (profit oriented), maintain the survival, and continuity of the company's operations. The company's success in business can only be achieved through good management and control, especially the management and control of financial management so that the capital owned can function properly.

Competition is getting sharper and tougher. Business competition is a natural thing in the industrialized world. Every company is competing to offer various kinds of advantages and benefits of service products that it markets with the aim of making a profit. In facing this

competition, company management must be clever in creating certain ties between the products it offers and consumers, namely companies that need security services.

Companies are required to be able to determine the right marketing strategy in order to survive and win the competition, so that the goals of the company can be achieved. Every company must work hard to create new strategic policies in marketing their goods and services to consumers. Basically, the more competition, the more choices for customers to be able to choose products that match what they expect. Therefore, customers will be smarter and more careful in dealing with the emergence of new security service products.

Every company engaged in trade or services has the same goal, namely to make a profit and maintain the sustainability of the company in the future. In general, the success of the company in carrying out its activities is based on the level of profit earned, but the profit earned is not a measure that the company has worked efficiently.

The amount of working capital must be in accordance with the needs of the company, because excessive working capital or lack of working capital has a negative impact on the company. The working capital turnover period begins when available cash is invested in working capital components including cash, accounts receivable and inventory. One of the problems faced by Outsourcing Services companies is running a sales system on credit. Sales on credit cannot immediately generate cash receipts, but give rise to what is called receivables.

Credit sales will not immediately generate cash receipts, but generate receivables to consumers, or what is commonly referred to as trade receivables, and only then on the due date, there is a cash inflow (cash flow) from the collection of these accounts receivable. Receivables are company assets that are vulnerable to uncertainty in business so that they need to be controlled by business provisions. Accounts receivable is the largest part of current assets and is a sizable part of the company's total assets. Receivables that arise, if they cannot be paid or there is a possibility that the client will go bankrupt or disappear, will result in the emergence of bad debts. Therefore, internal control of receivables and supervision is very important to implement to prevent losses and disrupt company operations. Cash is also called liquid assets, where cash can be converted into other assets used to fulfill obligations more easily than other assets.

Receivables arise when companies sell goods and services on credit, receivables include all bills in the form of debt to individuals, business entities or other collectible parties, in this case the more receivables the greater the need for funds invested in receivables, and the greater the receivables, the greater the risk that will arise, the speed of receivables into cash greatly affects the company's cash flow.

Receivables are a form of sales made by a company where payment is not made in cash, but in stages. The sale of receivables means that the company further implements credit management. And one of the targets of credit management is the achievement of sales targets in accordance with planning, and then waiting for the entry of installment funds into the company's cash.

Receivables are a very important element and require good policies in management and management. Apart from being able to increase sales volume, receivables also contain a risk for the company. If sales on credit are greater, the company's cash will increase. But on the other hand, if cash is greater than sales on credit, the company will experience losses. One of the determinants of sales profit or loss is receivables. Trade Receivables are generated from the normal business activities of the company in the form of products, goods and services to

customers on credit. Trade receivables are evidenced by a formal written promise by the customer to pay according to the time the receivable is due to the company.

In general, cash flow arises due to the sale of goods or services on credit. In the midst of intense business competition, companies are required to be able to gain market position, so companies need to carry out a sales strategy on credit so that the number of sales will increase. However, the consequences of this policy can lead to a decrease in the amount of cash flow, and other costs.

The cash flow statement is a report that contains information about cash funds in and cash funds out of a company in a certain period. Cash flow reporting is very important considering its purpose is to provide information to internal and external parties relating to the company's performance during one period.

In principle, receivables management needs to be carefully planned and analyzed, so that receivables management policies can run effectively and efficiently, both regarding accounts receivable procedures, accounts receivable collection, credit sales and other receivable problems. In general, receivables arise due to sales transactions of goods or services on credit. In the midst of intense business competition, companies are required to be able to gain market position, so companies need to carry out a sales strategy on credit, so that the number of sales increases. However, the consequences of this policy will lead to an increase in the amount of bad debts and other costs that arise along with an increase in the amount of receivables.

The increase in receivables accompanied by an increase in bad debts needs attention. For this reason, before a company decides to make credit sales, it must first take into account the amount of funds invested in receivables, the desired sales and payment terms, the possibility of receivable losses (uncollectible receivables) and the costs that will arise in handling receivables.

Given the breadth of elements in the financial statements, the authors limit only the element of receivables chosen with the consideration that receivables are temporary transactions of cash transfers caused by credit payments and generally matters related to the recognition of rights (cash) from credit payments cause the level of vulnerability of acts of fraud is very vulnerable. In addition, policies related to receivables can cause fraud which results in the company suffering losses, such as policies for writing off receivables, losses on receivables, recording methods and so on.

Financial reports are prepared or made with the intention of providing an overview or periodic progress reports made by management, including the Outsourcing company PT. Pesat Jaya Persada the importance of a financial report that is historical and comprehensive in nature obtained from factual data that has been recorded, according to accounting principles and personal opinion. The purpose of financial statements is to provide information that is useful in making investment decisions and loan thinking so that it can be used in decision making, the information must be relevant, reliable and comparable.

Cash is also often used as a target for fraud by other parties, such as theft, corruption, and others. Therefore, the internal control system needs to be improved and the control system needs to be minimized again, so that the level of fraud is smaller. In addition, the accounts receivable control system for cash receipts is also able to encourage the creation of operational efficiency, protect company assets from waste, fraud, and ensure the creation of precise and reliable accounting data. The turnover and preparation of the company's receivables and cash reports require special handling because receivables and cash are an element of working capital that

always rotates continuously and affects a balance sheet, so that it can be seen that whether the company is liquid enough or not. Outsourcing company PT Pesat Jaya Persada Bogor is one of the companies engaged in security services.

Table 1. Financial Data of PT Pesat Jaya Persada Bogor 2020-2022

No.	Uraian Keuangan	Tahun 2020	Tahun 2021	Tahun 2022
1	Saldo Piutang Pendapatan Usaha	15.493.268.699	14.870.452.967	18.324.766.173
2	Saldo Kas Beban Pemasaran dan Penjualan	14.299.156.527	14.165.114.806	17.684.498.311
3	Rugi/Laba Bersih	1.082.666.518	652.132.107	494.880.332

From the data above, it shows that the balance of receivables has increased from 2020 to 2021, the balance of cash and cash equivalents has decreased from 2021 to 2022. The problem arises that the existing balance or obtained has a very small difference because the operating expenses are getting higher, this requires control of trade receivables, if there is no control with costs or operational costs, the company will experience financial bankruptcy. existing. When viewed from the data above, there is an increase in the balance of receivables and if the balance of receivables increases, it will affect the amount of cash balance. Grouping receivables into categories based on the due date of receivables.

Tahumang, (2017) Changes and developments in the sales and purchase system of goods or services on an accounts receivable basis, cannot be made carelessly by the leadership of each company but must also be supervised by the central government, and also by the Indonesian Accounting Association (IAI). In the work cycle fraud often occurs, so it can harm the company. Fraud that often occurs in accounts receivable is by not recording payments made by debtors and not pocketing the money, and delaying the recording of receivables. One way to increase effectiveness and efficiency, and maintain fixed assets is to have an adequate accounting information system. The accounting information system is a system that collects, stores and processes financial and accounting data used by decision makers (Setiawansyah, 2020), Accounting information systems are designed to support all accounting functions as well as all company activities including auditing and financial accounting and reporting (Rusliyawati, 2021). Accounting Information System is a system that is used to record all types of activities in the company such as transaction activities in the company, therefore every thing related to transactions will be recorded directly in the system so that when there is a credit purchase transaction process it automatically enters the receivables bill menu which can be checked directly by the receivables management section so that the internal control process that occurs can be processed effectively (Natalegawa, 2021). Thus the amount of trade receivables whose collection period is more than one year or the normal business cycle must be disclosed in notes or financial statements. According to Candra Wisesa in the journal analysis of accounts receivable turnover on the effectiveness of cash flow, 2022 concluded that the turnover of accounts receivable that occurred on average from year to year had increased, where in the previous year it was 4.79 times,

year x was 4.88 times, while the year after that was 5.36 times. This shows that the average receivable turnover rate is increasing, but it is still fluctuating and not stable, because looking at the average period of collection of receivables which is still above 60 days, so this allows for uncollectible receivables to arise given the length of time the receivables return. Credit payment terms will affect the level of accounts receivable turnover, where the level of accounts receivable turnover illustrates how many times the capital embedded in accounts receivable rotates in a year, the faster the turnover of accounts receivable indicates that capital can be used effectively. The faster the receivables return, the funds embedded in receivables will quickly return to cash, so that the smooth flow of company cash can increase and can be used for all forms of financing according to the cash expenditure budget such as: salary payments, bill payments, purchase of raw materials and others.

Based on data obtained from the financial statements, the outsourcing company PT Pesat Jaya Persada has a turnover of accounts receivable to cash which is relatively large. Therefore, the need to control accounts receivable against cash receipts is mandatory because accounts receivable and company cash are one of the veins for this company. So the researcher ventured to take the title Control of Accounts Receivable Against Cash Flow Outsourcing Company PT. Pesat Jaya Persada.

Research Methods

This research will use data analysis techniques with the Miles and Huberman interactive model, this model starts from collecting raw data, displaying data, reducing data, and getting to data verification and conclusions. The explanation of this data analysis technique is as follows:

1. Data reduction in a study will definitely get a lot and diverse data, that's why data analysis is needed. Djam'an and Aan (2013: 218) argue that the data obtained and written in the form of detailed reports or data, reports that are compiled based on data that are reduced, summarized, and taken the main things that focus on important things. This data reduction is done by selecting the data needed in the study.
2. Data presentation or data display is a way to show raw data so that the difference between data needed in research and data that is not needed can be seen (Zulfa, 2010: 132). While the function of the display is to make it easier to understand what is happening and plan further work based on what has been understood (Djam'an & Aan, 2013: 219) Conclusions and verification According to Dja,'an and Aan (2013: 219) An initial conclusion put forward is still temporary, and can change if no strong evidence is found to support the data collected, but if the conclusions put forward at an early stage are supported by valid and consistent evidence when the research returns to the field of data collection, then the conclusions put forward are credible conclusions.

Result

Controlling trade receivables against cash flow caused by credit sales has advantages and disadvantages. With the large number of credit sales made by security service companies, it will cause investment in receivables to increase. The factors that affect the amount of accounts receivable are:

- A. The volume of credit sales provided to customers is a major factor in determining the size of the investment in accounts receivable. High sales volume will result in high investment in receivables. With the credit sales volume policy, the security service company must prepare large funds to continue its operational activities. In addition to the large amount of investment embedded in receivables due to the credit sales volume policy, the company will also be faced with a large risk, but the security service company will also get a large profit.
- B. Sales made on credit, usually indicate the maturity date and the discount obtained by the buyer, but there are also those that do not have discounts, for example, the payment terms applied by the company are 2/5, n/30.
- C. With a credit sales policy, customers will be given a maximum credit limit that can be taken. In addition, the size of the customer's business and the company's level of trust in the customer also determine the credit limit. The higher the credit limit set by the company, the more funds will be invested in receivables. Conversely, the shorter the credit time limit set, the smaller the investment of funds in receivables.
- D. Accounts Receivable Collection Policy Companies can carry out both active and passive accounts receivable collection policies. Companies that use an active accounts receivable collection policy, the company will use larger funds to finance the policy. Even if the company incurs large costs, the risk of uncollectible receivables will be minimized.
- E. Customer payment habits expect companies that carry out sales policies on credit, of course, customers can make payments according to the time period. This study analyzes the control of accounts receivable against cash receipts at the outsourcing company PT Pesat Jaya Persada. Qualitative descriptive analysis tool, namely by comparing the internal control system according to theory with the internal control system implemented by the company, then classifying, analyzing and interpreting so that it can provide a clear picture of the situation under study. This research is supported by data from the accounting of the financial statements of the outsourcing company PT. Pesat Jaya Persada which is made annually to support and record the profitability and liquidity of the budget entry and exit, data taken by the Index Time Series method, namely by taking samples in the last 3 years of financial statements and the data obtained will then be processed into diagrams and explanations regarding the increase or decrease in the outsourcing company PT. Pesat Jaya Persada in 2020-2022.

Table 2. Financial data of outsourcing company PT. Pesat Jaya Persada in 2020-2022.

Tahun	2020	2021	2022
Total Pendapatan	11.091.624.756	7.140.446.096	18.324.766.173
Total Biaya Operasional	10.640.230.374	6.917.535.481	17.684.498.311
Laba Rugi Operasional	451.394.382	222.910.615	640.267.862

The financial data in Table 2 on the outsourcing company PT Pesat Jaya Persada from 2020 to 2022 can be explained as follows:

- A. Total revenue in 2020 is Rp. 11,091,624,756 while the total operating costs incurred in 2020 are Rp. 10,640,230. 374 and operating profit and loss of Rp. 451,394,382.
- B. In 2021 the total revenue of the outsourcing company PT Pesat Jaya Persada was IDR 7,140,446,096 while the total operating costs were IDR 6,971,535,481 operating profit and loss of IDR 222,910,615.
- C. The financial data of the outsourcing company PT Pesat Jaya Persada in 2022 total revenue of Rp. 18,324,766,173. Total operating costs amounted to Rp. 17,684,498,311. The operational profit and loss amounted to Rp.640,267,862.

In controlling accounts receivable, the profitability ratio data processing is a ratio used to measure the company's ability to generate profits from its normal business activities. The profitability ratio measures the overall effectiveness of management which is addressed by the size of the level of profit obtained in relation to sales and investment. The better the profitability ratio, the better it illustrates the company's high profit-making ability.

Profitability ratios are simply to calculate profits or profits in the company and can facilitate data input, in cooperatives made profitability ratios to measure the extent of the profits each year that are obtained due to the profits obtained by the outsourcing company PT Pesat Jaya Persada.

Table 3. Financial Data of PT Pesat Jaya Persada 2020-2022

Tahun	2020	2021	2022
Total Pendapatan	11.091.624.756	7.140.446.096	18.324.766.173
Total Biaya Operasional	10.640.230.374	6.917.535.481	17.684.498.311
Laba Rugi Operasional	451.394.382	222.910.615	640.267.862
Gaji	7.979.154.829	5.727.494.842	15.066.486.054
Beban Bunga Bank	23.900.154	23.900.154	-
Beban Jasa Bank dan Administrasi Bank	1.607.700	1.607.700	8.802.500
Total Pendapatan (Biaya) Luar Usaha	25.507.854	25.507.854	8.196.990
Laba (Rugi) Bersih Sebelum Pajak	476.902.236	248.418.469	632.070.872
Pajak Penghasilan	92.333.158	40.557.770	137.190.540
Laba Rugi Setelah Pajak Penghasilan	384.569.078	207.860.699	494.880.332

Table 3 can be explained in detail as follows below:

- A. The total revenue at PT Pesat Jaya Persada in 2020 amounted to Rp. 11,091,624,756, while the total revenue in 2021 amounted to Rp. 7,140,446,096.- while the revenue in 2022 amounted to Rp. 18,324,766,173. There was a decrease from 2020 to 2021 due to the pandemic turmoil caused by 2020 which had an impact on 2021, but in 2022 there was a significant increase in total revenue of more than half of the revenue in 2021 or almost 100 more than 100% increase in revenue or total revenue in 2002 compared to 2021.
- B. The total operating costs in 2020 amounted to Rp. 10,640,230,374, - while the operating costs in 2021 amounted to Rp. 6,917,535,481, - while the total operating costs in 2022 amounted to Rp. 17,684,498,331, - a decrease from 2020 to 2021 this is due to the covid-19 pandemic impact from 2020 to 2021, but an increase in operating costs from 2021 of almost 200%.
- C. Operating profit and loss in 2020 operating profit and loss amounted to Rp.451,394,382.- while in 2021 it amounted to Rp. 222,910,615.- while in 2022 the operating profit and loss amounted to Rp. 640,267,862.- this has decreased from 2020 to 2021 the decrease is almost half or 50% but in 2021 to 2022 there is a threefold increase.
- D. Salaries paid at PT Pesat Jaya Persada in 2020 amounted to Rp. 797,154,829, - while in 2021 it amounted to Rp. 5,727. 494,842.- while in 2022 the salary amounted to Rp.15,066,486,054, - there was a decrease from 2020 to 2021, but from 2021 to 2022 there was an increase in salary payments almost three times the salary payment in 2021.
- E. In 2020 there is a bank interest expense of Rp.23,900,154, - this is the same as in 2021 of Rp.23,900,154, - but in 2022 there is no bank interest expense or zero categorized as 2020 and 2021 there is an interest bank interest expense of Rp.23,900,154, - and this is no bank interest bank interest expense in 2022.
- F. Bank services and bank administration expenses in 2021 amounted to Rp.1,607,700 the same as in 2021, namely Rp. 1,607,700.- and different in 2002, namely 8,802,500.- there is an equivalent between 2020 and 2021 and an increase in 2022 for bank services and bank administration expenses.
- G. Total income from outside business expenses in 2020 amounted to Rp. 25,507,854.- this is the same as in 2021 of Rp. 25,507,854.- while in 2022 this decreased by 8,196,990 total income or outside business expenses this decreased due to unstable in 2020-2021 and became stable with outside business expense income in 2022.

- H. In 2020, the net profit or loss before tax in 2020 amounted to Rp. 476,902,236 while in 2021 it decreased by almost half, namely Rp. 248,418,469 and there was a 3-fold increase from 2021 in 2022 of Rp. 632,070,872, -
- I. Income tax in 2020 is Rp. 92,333,158.- while in 2021 it is Rp. 40,557,770.- and in 2022 there is an increase in income tax of Rp. 137,190,540.- this is a decrease from 2020 to 2021 of almost 50% decrease and an increase from 2021 to 2022 a significant increase.
- J. Profit or loss after income tax in 2020 profit or loss after income tax amounted to Rp. 384,569,078.- while in 2021 it amounted to Rp. 207,860,699.- while in 2022 it amounted to Rp. 494,880,332.- thus profit or loss after income tax, namely a decrease from 2020 to 2021 and an increase from 2021 to 2022.

It is concluded that every year there is an increase but the increase is not significant and fluctuates because the outsourcing company PT Pesat Jaya Persada increases and decreases not drastically but in internal finance get healthy finances, but if calculated by industry standards the finances in the business are not healthy because the percentage to be a benchmark is too high for one company or PT Pesat Jaya Persada. If industry standards are used for private companies then finances that use industry standards can be maximized so that company finances are recorded as healthy. the use of industry standards as a reference for performance analysis of the effectiveness and efficiency of the use of capital or assets of outsourcing companies PT Pesat Jaya Persada is also still inconsistent.

The standards formulated in regulations or laws such as for the improvement of companies or PT achievements seem only appropriate for companies that carry out manufacturing and trading activities, but are not appropriate for companies that carry out mixed business activities with consolidated financial statements without financial statements for each business unit. Except for the reference for assessing the health of savings and loan cooperatives and cooperative savings and loan units, which has been relatively stable to become a standard reference for analysis and assessment. To control accounts receivable, researchers use the profitability formula processed with the existing data above.



Sumber : Data yang diolah

Figure 1. Profitability Data

The formula used in finding the profitability ratio is:

$$\text{Gross profit margin} = \text{gross profit} / \text{revenue} \times 100\%$$

By looking at diagram 4.1, it can be concluded that in 2020 there was a decrease, but 2021 to 2022 experienced an increase, although not significantly, which can be interpreted as a gentle increase. Gross profit margin 2020.

$$\frac{451.394.382}{11.091.624.756} \times 100\% = 4,07\%$$

In 2020 the profitability obtained is 4.07%, which if calculated on average has increased at the beginning of the year which is quite healthy but within industry standards. the increase at the beginning of 2020 was sloping and the increase was quite healthy because PT Pesat Jaya Persada's operations were still running and there was profit at the end of the year and employee payroll had followed the Regional Minimum Wage and the company was still able to carry out obligations where PT could carry out or operate the company.

By looking at diagram 4.1, it can be concluded that in 2021 it has increased, but 2022 has increased, although not significantly, which can be interpreted as a gentle increase. Gross profit margin 2021.

$$\frac{222.910.615}{7.140.446.096} \times 100\% = 3,12\%$$

Table 4. Profitability Industry Standard Setting

Rasio Profitabilitas	
Jenis Rasio	Standar Industri
Gross Profit Margin (GPM)	30 %
Return On Asset (ROA)	30 %
Return On Equity (ROE)	40 %
Net Profit Margin (NPM)	20 %

Sumber: Niki Lukviarman (2013:36)

Table 5. Gross Profit Margin Report of PT Pesat Jaya Persada
 (Period 2020-2022)

Tahun	Gross Profit Margin		Hasil GPM	Standar Industri	Keterangan
	Laba kotor	Penjualan			
2020	451.394.382	11.091.624.756	40,7%	30%	Sehat
2021	222.910.615	7.140.446.096	31,2%	30%	Sehat
2022	640.267.862	18.324.766.173	34,9%	30%	Sehat

Sumber : Data yang diolah

Based on the results of the calculation of Gross Profit Margin (GPM) or gross profit margin is a ratio that shows how much profit a company gets from selling products or services

after deducting the cost of goods sold. GPM is used to measure the company's efficiency in managing production costs or selling costs. Companies that are more efficient in their operations will usually have a higher GPM. In addition, GPM can also measure how much profit the company gets from each sale of products or services. The formula used in finding the profitability ratio is:

$$\text{Gross profit margin} = \frac{\text{laba kotor}}{\text{pendapatan}} 100 \%$$

$$\text{GPM} = \frac{451.394.382}{11.091.624.756} 100 \% = 40,7\%$$

It can be explained that the results of data processing on the gross profit margin in 2020 amounted to 407%, which is above the average industry standard of 30%, which means that the gross profit margin is healthy. In 2021, the gross profit margin result is 31.2% above the existing standard of 30% or the existence of a healthy gross profit margin, then in 2022 the gross profit margin is 34.9% and that is above the existing standard of 30% and it can be said that the gross profit margin is healthy.

Conclusion

How to control accounts receivable based on the results of the calculation of Gross Profit Margin (GPM) or gross profit margin is a ratio that shows how much profit a company gets from selling products or services after deducting the cost of goods sold. In 2020 it was 40.7%, in 2021 it was 31.2% and in 2022 it was 34.9% and above the Industry standard of 30% and it can be said that the gross profit margin is healthy. Data processing with Return On Assets is generally the ability of the company to be assessed in accordance with the profits obtained in the past period so that it can be used in the next period or period. In 2020 the result of Return On Assets is 68.8%, in 2021 it is 29.2%, in 2022 it is 48.7%, all of which are above the industry standard of 30% or conclude with a statement that the company's rapid cost is healthy. From the processing results of the Return On Equity Ratio (ROE) in 2020 amounting to 268%, in 2021 amounting to 227%, in 2022 with the results of 321%, this is above the existing industry standard of 40%. declared the company according to the Return On Equity Ratio (ROE) is declared healthy. In the calculation of the net profit margin in 2020 amounted to 26.1%, in 2021 it reached 26.4%, in 2022 it reached 29.59% or the industry standard above 20% is declared healthy. Evaluate cash flow at outsourcing company PT Pesat Jaya Persada Bogor. The calculation results of the current ratio report are the most important component in the smooth running of the company's business or current assets at PT pesat jaya persada for the period 2020-2022, namely in 2020 amounting to 9.4% with the results of CR 2 times with industry standard results of 4.7, in 2021 amounting to 7.9%, with the results of CR 2 times with Industry standard results of 3.95 and in 2022 amounting to 7.2%, with the results of CR 2 times with Industry standard results of 3.6 and above the industry standard average of 2 times declared healthy. Quick ratio is part of the company's liquidity ratio reflected in the financial statements. This ratio is used to measure the company's ability to settle debts or short-term liabilities. In the 2020 quick ratio report of 5.8%, with an industry standard of 2 times from QR of 8.7, 2021 of 4.9%, with an Industry standard of 2 times from QR of 7.35 and 2022 of 4.4%, with an industry standard of 2 times from QR of 6.6 or still above the standard of the

industry by stating that PT pesat Jaya Persada is declared healthy. In the cash ratio report or a ratio that can be used to determine the value of the comparison between the amount of cash including cash equivalents in a company with dependents or current liabilities, it can be reported in 2020 with a cash ratio of 119%, with an industry standard of 50%, so it is greater than industry standards, in 2021 it is 92%, with an industry standard of 50%, so it is greater than industry standards, in 2022 Cash is 130%, with an industry standard of 50%, so it is greater than industry standards and information is stated to be still in a healthy state.

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