

## ABSTRACT

**PT. Perkebunan Nusantara VIII (Persero) is one of the company belonging to the government that was involved in agribusiness. The research was carried out to know the condition for the company's finance, the level of the liquidity as well as factors that influenced the level of the liquidity of the company.**

**The method that has been used in this research is the descriptive method, the analysis with the case study approach. Technically the data collection that has been used was technical observation of non participants, the interview structure technique and the bibliography technique. Technically the analysis of the data that has been used is the horizontal analysis and the ratio of the finance is the ratio of the liquidity.**

**Based on the data that has been received from results of the research that while five periods were received by results as follows: in the generally balance the increase happened but in the smooth debt part experienced the fluctuation whereas to the smooth asset experienced the rise each year. Results for the analysis of the ratio of the liquidity in the smooth ratio, the ratio of the treasury, the fast ratio, the ratio of the treasury on the smooth asset, the ratio of the treasury on the smooth debt, the ratio of the smooth asset and the total asset experienced the fluctuation each year. The factor that influenced the level of the liquidity is that to internal him the treasury that experienced the fluctuation, supplies that much, the cost that continued to increase, and the debt that was not paid yet, whereas external him the existence of the debt that not yet billed and the competitor who demanded the company could seize the market share.**

**The suggestion of the researcher suggested is the company that was hoped could control the issuing so as the income of the company was not only used for fees but to pay some obligations and the company also preferably could do billed towards the debt to the relevant side so as the income could improve.**

**Key word: Financial Ratio**