

ABSTRACT

This research is aimed to understand the impact of current ratio, debt ratio, working capital turnover, inventory turnover, account receivable turnover and cash flow ratio to company health. The type of the data used in this research is secondary data which are collected from the official website of BEI and website of firm. The objects of the research are 44 non-banking LQ-45 companies that inconsistent in BEI in the period of 2012-2016. The result shows that the current ratio and debt ratio have a strong significant impact, working capital turnover has a weak significant impact, account receivable has a moderate significant impact, while inventory turnover and cash flow ratio have no significant impact to company health.

Keyword : *Company Health, Current Ratio, Debt Ratio, Working Capital Turn Over, Inventory Turn Over, Account Receivable and Cash Flow.*