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**DETERMINANT OF CORPORATE FINANCIAL
PERFORMANCE**

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ABSTRACT

Corporate financial performance explained the subjective measure of how well a firm can use their assets to generate revenues. Financial performance is one of the most important effective measures on the valuation and direction of economic enterprises. It is essential for company to have good financial decisions in order to improve the company performance and shareholder wealth. Finance managers need play their important role in order to identify what are the determinants that might influence financial performance. This paper is aimed to analyse the determinant of corporate financial performance among listed plantation company in Malaysia. This study will be conducted to investigate the relationship between Return-on-Asset (ROA) that represented as financial performance with several factors of financial performance which are current ratio (CR), net-working-capital ratio (NWC), inventory turnover ratio (ITO), account receivable turnover ratio (ARTO) and debt-to-equity ratio (DER).The data will be obtained from annual report of listed plantation company in Malaysia. The annual report will be obtained from Bursa Malaysia for five selected listed plantation firms in Malaysia. The data will be collected for six years from 2008 to 2013.

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