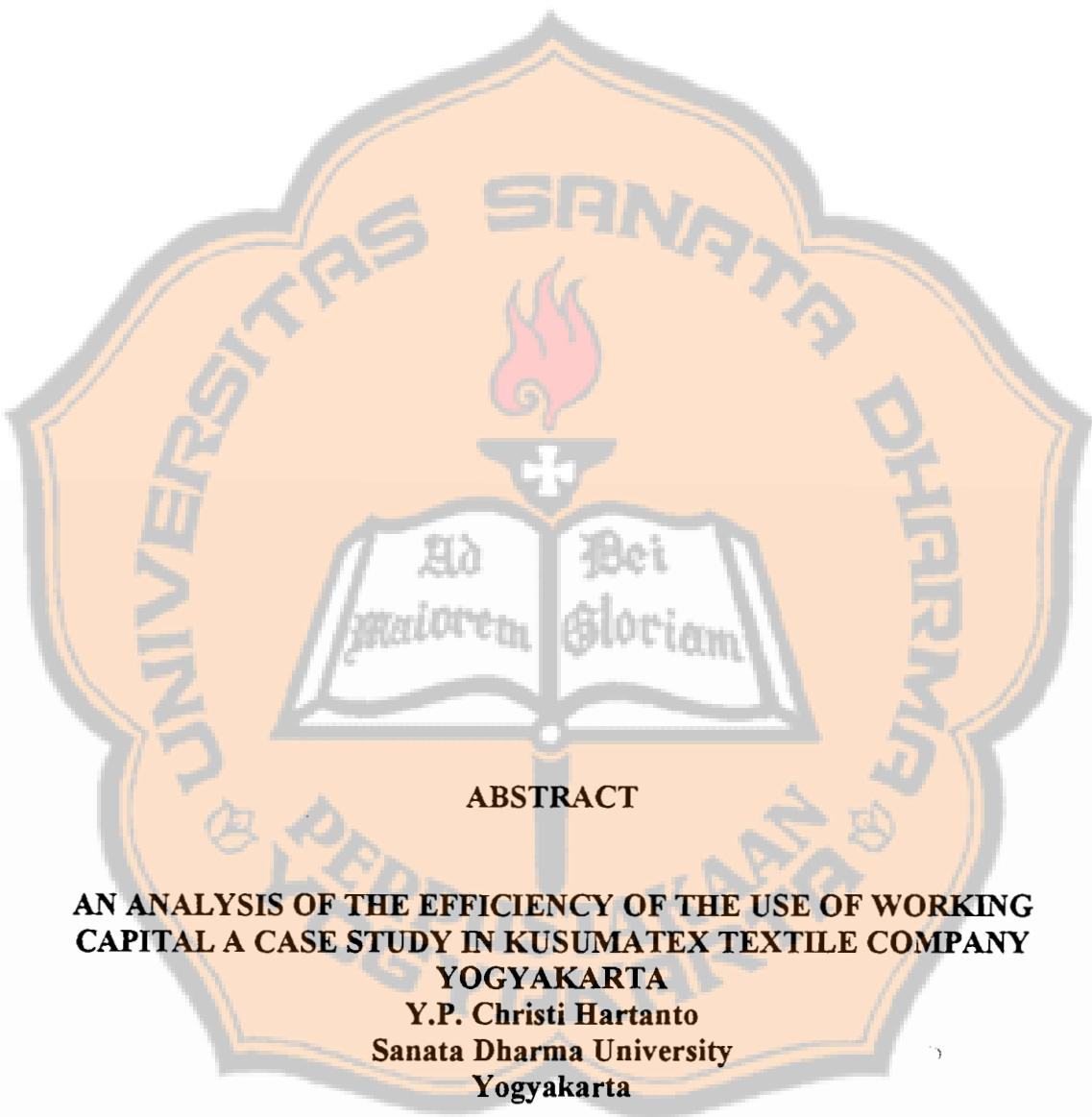




Pembentukan operasi perusahaan dari waktu ke waktu seperti pemberian uang muka pada pembelian bahan baku, membayar upah buruh dan gaji pegawai, dan biaya lainnya, setiap perusahaan perlu menyediakan modal kerja yang memadai. Sejumlah dana tersebut diharapkan akan kembali lagi masuk dalam perusahaan dalam jangka waktu pendek melalui hasil penjualan produksinya. Pengertian modal kerja yang penyusun kemudian menurut konsep kuantitatif. Modal kerja menurut konsep ini terdiri dari : Kas, Piutang Usaha, Persediaan bahan baku, Persediaan barang dalam proses, dan persediaan barang jadi. Efisiensi penggunaan modal kerja diketahui dari perputaran masing-masing elemen modal kerja.

Penelitian ini dilakukan di Perusahaan Tekstil Kusumatex Yogyakarta yang dimulai bulan November sampai dengan Desember 1997. Metode pengumpulan data dengan metode dokumentasi sebagai metode pokok.



ABSTRACT

AN ANALYSIS OF THE EFFICIENCY OF THE USE OF WORKING CAPITAL A CASE STUDY IN KUSUMATEX TEXTILE COMPANY

YOGYAKARTA

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A business operation costed, from time by time, as follows : the down payment of purchasing for the raw material, payment of labor's wages and employee's salaries, and the other financing, so any company needs to provide a working capital sufficiently. It is expected that the cost will finally return to the company in a short time through the product turnover. This term working capital is based on the quantity concept. The working capital, based on the concept includes : cash, accounts receivables, raw material inventory, work in process inventory, finished goods inventory. The efficiency of the use of working capital can be seen from the turnover of each element.

This research was carried out in Kusumatex Textile Company Yogyakarta which was started on November to December 1997. The data gathering procedure was documentation method. This computation of the efficiency of the use of working capital was based on the financial statements that are Balance Sheet, Income Statement and Cash Flow Statement for the years 1999 to 2001. The