ABSTRAK

ANALISIS PERPUTARAN MODAL KERJA DAN PENGARUHNYA TERHADAP RENTABILITAS EKONOMI

(Studi Kasus pada CV. Batik Indah Rara Djonggrang)

Maria Magdalena Trisnawati
NIM : 042114085
Universitas Sanata Dharma
Yogyakarta
2009

Tujuan penelitian ini adalah untuk mengetahui (1) perkembangan tingkat perputaran modal kerja selama periode 1999-2007 (2) perkembangan rentabilitas ekonomi selama periode 1999-2007, dan (3) mengetahui pengaruh perputaran modal kerja terhadap rentabilitas ekonomi.

Jenis penelitian ini adalah studi kasus dengan lokasi penelitian di CV Batik Indah Rara Djonggrang, Jl. Tirtodipuran 6A (18) Yogyakarta. Data diperoleh dengan melakukan wawancara, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah (1) Analisis Rasio (perputaran kas, perputaran persediaan, perputaran piutang, perputaran modal kerja dan rentabilitas ekonomi) dan analisis tren dengan metode kuadrat terkecil, (2) regresi linier berganda.

Hasil penelitian ini menunjukkan bahwa (1) perkembangan tingkat perputaran modal kerja selama tahun 1997-2007 mengalami penurunan, (2) perkembangan rentabilitas ekonomi selama tahun 1997-2007 mengalami penurunan, dan (3) adanya pengaruh positif antara perputaran modal kerja dengan rentabilitas ekonomi.

ABSTRACT

AN ANALYSIS OF WORKING CAPITAL TURNOVER AND IT'S INFLUENCE ON THE ECONOMIC RENTABILITY

(A Case Study at CV. Batik Indah Rara Djonggrang)

Maria Magdalena Trisnawati
NIM : 042114085
Sanata Dharma University
Yogyakarta
2009

The aim of this study was to find out (1) the development of the working capital turnover rates during the period of 1999-2007 (2) the development of the economic rentability during the period of 1999-2007, and (3) the influence of working capital turnover on economic rentability.

This study was a case stud which was carried out on CV Batik Indah Rara Djonggrang, Jl. Tirtodipuran 6A (18) Yogyakarta. This study obtained the data by interview, observation, and documentation. The data analysis techniques of this study were (1) ratio analysis (cash turnover, inventory turnover, receivable turnover, working capital turnover, and economic rentability) and trend analysis with least square method, (2) multiple linear regression analysis.

The result of this study showed that (1) the development of working capital turnover rates during the period of 1999-2007 was decreasing, (2) the development of economic rentability during the period of 1999-2007 was decreasing, and (3) there was positive influence of working capital turnover on the economic rentability.