

ABSTRAK

ANALISIS SUMBER-SUMBER DAN PENGGUNAAN DANA (KAS) Studi Kasus pada Perusahaan PT. Primissima, Medari, Sleman, Yogyakarta

Yevida Christmasari N
Universitas Sanata Dharma
Yogyakarta
2007

Tujuan penelitian ini adalah untuk mengetahui: (1) ketepatan penggunaan sumber dana (kas) dalam pembelanjaan; (2) kecenderungan kecukupan arus kas; (3) kecenderungan rasio likuiditas, solvabilitas dan rentabilitas; (4) hubungan antara kecukupan arus kas dengan rentabilitas.

Penelitian ini dilakukan di Perusahaan Tekstil PT. Primissima, Medari, Sleman, Yogyakarta, pada periode 1999-2003. Teknik pengumpulan data yang digunakan adalah wawancara, observasi dan dokumentasi. Teknik analisis data yang digunakan adalah: (1) pengujian secara teoritis ketepatan penggunaan sumber dana (kas); (2) analisis *trend*; (3) analisis korelasi *product moment*.

Hasil penelitian menunjukkan bahwa: (1) selama periode 1999-2003 penggunaan sumber dana (kas) sudah tepat. Adapun kenaikan sumber dan penggunaan dana (kas) adalah sebagai berikut: Rp. 3.688.472.518,03 untuk periode 1999, Rp. 4.809.135.474,75 untuk periode 2000, Rp. 4.750.235.789,86 untuk periode 2001, Rp. 6.552.395.330,11 untuk periode 2002, dan Rp. 8.632.464.835,39 untuk periode 2003; (2) ada kecenderungan meningkat untuk kecukupan arus kas; (3) ada kecenderungan meningkat untuk rasio likuiditas, solvabilitas dan rentabilitas; (4) ada hubungan positif antara kecukupan arus kas dengan rentabilitas ($r_{hitung} = 0,667 > r_{tabel} = 0,428$).

ABSTRACT**ANALYSIS OF CASH FINANCIAL RESOURCES
AND THEIR APPLICATION**
A Case Study at Primissima Co. Ltd., Medari, Sleman Yogyakarta

Yevida Christmasari N
Sanata Dharma University
Yogyakarta
2007

The objectives of this research are to know: (1) the appropriateness of cash financial resource in expenses; (2) the sufficient tendency of cash flow; (3) the tendency of the liquidity, solvability, and rentability ratio; (4) the correlation between the sufficiency of the cash flow and the rentability.

This research was done in Cambric Manufacture of Primissima Co. Ltd., in Medari, Sleman, Yogyakarta from 1999-2003. The techniques of the data collection were interview, observation, and documentation. The techniques of data analysis were: (1) theoretical tests on the appropriateness of the application of cash financial resource; (2) trend analysis; (3) product moment correlation analysis.

The result of this research indicated that: (1) the application of cash financial resources during the period of 1999-2003 was appropriate. It increased from year to year during that period. In 1999 was Rp 3,688,472,518.03. In 2000 was Rp. 4,809,135,474.75. In 2001 was Rp. 4,750,235,789.86. In 2002 was Rp. 6,552,395,330.11. In 2003 was Rp 8,632,464,835.39; (2) the cash flow was tending upward and so (3) were the liquidity, solvability, and rentability ratio; (4) there was a positive correlation between the sufficiency of the cash flow and the rentability ($r_{\text{sum}} = 0.667 > r_{\text{table}} = 0.428$).