



## ABSTRAK

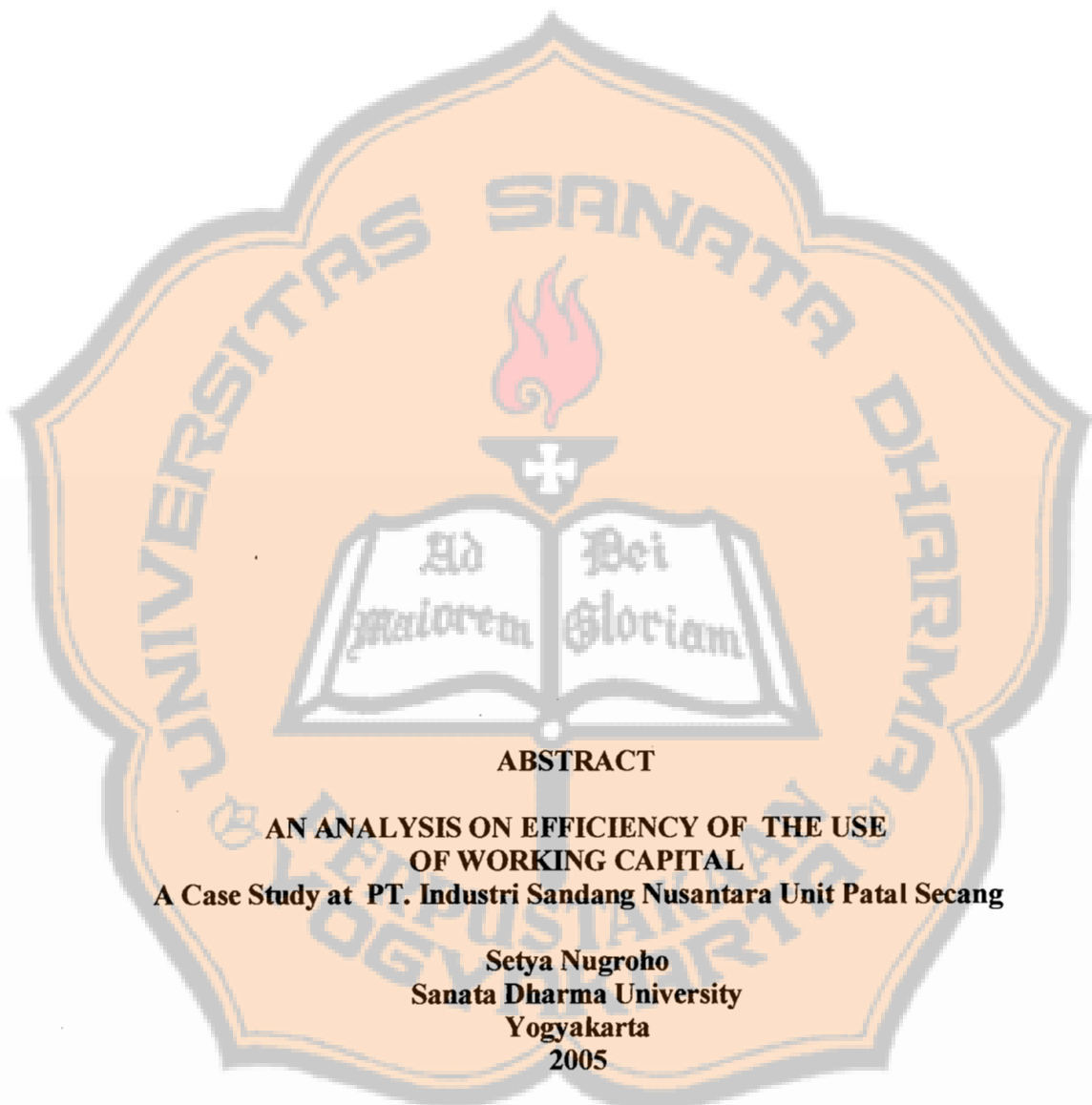
### **ANALISIS EFISIENSI PENGGUNAAN MODAL KERJA Studi Kasus pada PT. Industri Sandang Nusantara Unit Patal Secang**

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Tujuan penelitian ini adalah untuk mengetahui: (1) Apakah pengelolaan modal kerja perusahaan sudah tepat, (2) Apakah penggunaan modal kerja perusahaan semakin efisien, (3) Apakah ada hubungan antara efisiensi penggunaan modal kerja dengan rentabilitas. Penelitian ini dilakukan di PT. Industri Sandang Nusantara Unit Patal Secang dari bulan Oktober 2004 sampai dengan bulan November 2004.

Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi dan observasi. Teknik analisis data yang digunakan adalah: (1) analisis sumber dan penggunaan modal kerja selama tahun 1999 sampai dengan 2003, (2) analisis *trend* metode *least square*, (3) analisis korelasi *product moment* dengan taraf signifikansi 5%.

Hasil penelitian menunjukkan bahwa (1) Pengelolaan modal kerja cenderung belum tepat, (2) Penggunaan modal kerja cenderung semakin efisien, (3) Terdapat hubungan yang negatif dan sangat kuat antara efisiensi penggunaan modal kerja dengan rentabilitas.



**ABSTRACT**

**AN ANALYSIS ON EFFICIENCY OF THE USE  
OF WORKING CAPITAL  
A Case Study at PT. Industri Sandang Nusantara Unit Patal Secang**

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The purposes of this research were to know whether: (1) the management of company's working capital had been appropriate, (2) the use of company's working capital had been more efficient, and (3) there were relationships between the efficiency of the use of working capital and rentability. This research was carried out at PT. Industri Sandang Nusantara Unit Patal Secang from October 2004 to November 2004.

The data collecting techniques used were interview, documentation, and observation. The data analysis techniques used were: (1) analysis of the source and use of working capital during 1999 until 2003, (2) *trend* analysis of *Least Square Method*, (3) correlation analysis of the product moment with 5% level of significance.

The results show that: (1) the management of working capital had been inappropriate, (2) the use of working capital had been more efficient, (3) there was a negative and strong relationship between the efficiency of the use of working capital and rentability.