

ABSTRACT

Fitriyani. 302 06 11 031. 2010. An Analysis of Working Capital in Improving Profitability of PT. PRIMA ADI SENTOSA (PASMART).

Every business activity will always need good working capital to finance its daily operational. The research aims to determine whether the company has used working capital as well and to determine its profitability rate based on liquidity ratio, activity ratio and profitability ratio. The variables used consisted of source analysis, working capital utilization and profitability rate. Data sources used the primary data and secondary data. The method of data analysis were vertical analysis and horizontal analysis. The result of this research shows that working capital of PT. PRIMA ADI SENTOSA is good enough. It can be seen from the sources and the use of working capital of PT. PRIMA ADI SENTOSA from year to year has increase and declined.

Keywords : working capital, profitability, financial ratios