

ABSTRACT

Lisa Amalia, 302 06 11 038. *Analisis Sources and Uses of Working Capital in Improving Profitability and Liquidity. 87 Pages*

Working capital is the capital needed by every business entity to finance its business activities. In order to obtain the level of efficiency and effectiveness of working capital good, then every business entity must be able to manage the available funds properly. Here the authors want to see how the management of sources and uses of working capital in the cooperative Employees and Retired Tin Sungailiat (KOKARTIS) in improving profitability and liquidity. The approach used is a combination of qualitative and quantitative research. As for the techniques used in data collection field research and literature study. From the analysis found that the use of working capital (KOKARTIS) not yet effective. Due to the total working capital KOKARTIS can not be fully used. But the increase in working capital each year to improve profitability and liquidity KOKARTIS. Because of the liquidity ratio each year always be above the normal ratio of liquidity. And is expected later KOKARTIS can utilize existing working capital so that it can continue to maintain the level of profitability and liquidity.

Keywords : Working capital, Profitability, Liquidity.

