ABSTRACT

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ANALYSIS OF SOURCES AND USE OF WORKING CAPITAL IN EFFORTS TO INCREASE LIQUIDITY AND PROFITABILITY AT PT. MATAHARI DEPARTMENT STORE TBK.

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Keyword : working capital, liquidity, profitability, PT. Matahari Department Store

This study aims to analyze reports on changes in working capital, sources and uses of working capital, and determine the amount of liquidity and profitability at PT. Matahari Department Store Tbk period 2017 – 2019.

The research method used is a descriptive comparative analysis technique by presenting it in tabular form. The subject of this research is PT. Matahari Department Store Tbk listed on the Indonesia Stock Exchange. This study uses secondary data in the form of financial statements of PT. Matahari Department Store Tbk on the Indonesia Stock Exchange in the period 2017 – 2019 through the site www.idx.co.id.

The results of this study indicate that PT. Matahari Department Store Tbk 2017 – 2019 period has decreased working capital and has not been efficient because of the source of working capital which is smaller than its use. Inefficient management of the company's working capital is also shown in liquidity ratios which include Current Ratio (CR), Quick Ratio (QR) and Cash Ratio of the company has decreased. From the profitability ratios which include the company's Net Profit Margin (NPM) and Return On Investment (ROI) are said to be in a bad condition. But on Return On Equity (ROE) the company experienced ups and downs but still said to be in good condition.

(Bibliography 2010 – 2019)