

ANALISIS EFISIENSI MODAL KERJA DAN RENTABILITAS EKONOMI PADA KPRI SAMI AJI SUBAH

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Abstract

Cooperation is an autonomous associate on from many people that merged in voluntary to fulfill their same need and economic aspiration, social and cultural pass through their owner company and supervise with democracy. Cooperation has existed with hope that cooperation can progress member prosperity in particular and society (territory) in generally. Members of KPRI Sami Aji is all teacher in Subah country. KPRI Sami Aji had business area that is store and land unit, shop matters unit and parceling of land.

This minithesis written has purpose to know the work of capital efficiency and economic rentability at KPRI Sami Aji. This research used data collecting technique with observation, interview, and literature methods. Analysis that used is financial report analysis. This research use work of capital source formula analysis, liquidity analysis and economic rentability analysis .

From research point out result that source and work capital using has fluctuation experience every years, while liquidity level when observe from current ratio has fluctuation more than 150% like wise with quick ratio more than 150%. While account receivable circle level has loan surplus. Suggestion for KPRI Sami Aji is to increase selling volume and raise the assets, so profit that be obtain will be increase, With raising of profit then SHU that will be share also keep increasing.

Key words: Cooperation, work of capital efficiency, liquidity