ABSTRACT

The development of increasingly demanding world of companies to carry out their activities effectively and efficiently. In an enterprise, either private or public companies, analyze the sources and uses of working capital is very important in managing the existing working capital. Existing working capital to be managed properly to prevent abuse of working capital.

Based on the above, it needs to make an analysis of sources and uses of working capital either within a company. The purpose of this study was conducted to determine how the sources of working capital is obtained and how the use of working capital.

The CV.ARMICO services is a company which is engaged in publishing and printing books. The results of this research is addressed to the leadership CV.ARMICO Bandung to improve deficiencies in analyzing the sources and uses of working capital.

The analysis shows that the sources and uses of working capital is done well. Given the statements of sources and uses of working capital, companies can provide information to parties who need it. This report can also be used as working capital pemgelolaan picture plan for the future.
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