



Hak cipta dilindungi Undang-Undang

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## ABSTRACT

### Financial Performance and Additional Working Capital Analysis at Pasar Minggu Branch of PT ABC South Jakarta.

Sesar Husen Santosa

*The objectives of this research are to see (1) Whether the global economic crisis in 2008 has an impact towards the company's financial performance, (2) With a policy issued by the company's head office to increase the volume of sales 20 % by the year 2009, PT ABC has issued a bond to a finance institution. Based on that, this research will see whether PT ABC can obtain a loan as needed, by using its finance report of 2008 (during the economic crisis), (3) By successfully achieving the head office's directive to increase sales by 20 %, how much increase in profit would PT ABC gain by the year 2009. The following methods are used to see the financial performance from 2006 until 2008 in obtaining a capital loan: ratio analysis, vertical analysis, and Working Capital method (WI). The analysis on forecasting the increase of company sales by 2009 used a simple moving average towards the data of sales for the past 5 years and the growth of these sales would be incorporated into the projection Working Capital calculation method. In order to observe the relation between sales and company profit, a linear regression forecasting method is applied on data sales of the past 20 months, the data is then processed using SPSS.15 (Statistical Package for the Social Sciences)*

*Analysis of the financial performance viewed from ratio analysis and vertical analysis shows that the company's financial condition is in good condition thus from its cash flow aspect the company may obtain a financial credit loan as much as needed. The analysis using simple moving average shows that no increase of company sales in the year 2009. The analysis of the relation between sales and profit shows that if the company can achieve its target sales by 20 % there would be a profit increase of Rp 25.682.200,- thus the company's profit by the year 2009 based on the forecasting results would amount to Rp 636.014.960,-. Although PT ABC has a good financial performance, but attention must be given in the areas of long term loan management and short term loan management, because long term loan still exceeds short term loans. In terms of managing the company's inventory in 2008, the company may still have to shorten the time needed to convert supply sales into accounts receivable because based on the day inventory turnover; supply rotation period has almost passed  
The decision policy made by the management of PT ABC.*

*keywords: Retail, Financial performance, cash flow, simple moving average, additional work capital, Working Investment (WI), SPSS 15, and linier regression.*



Program Pascasarjana Manajemen dan Bisnis  
Institut Pertanian Bogor

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