

Kinerja keuangan koperasi pegawai negeri (studi pada 7 koperasi pegawai negeri di Waingapu)

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Abstrak

Performance of civil servants cooperation (KPN) in Waingapu is one qualified appraisal of existing cooperation throughout East Sumba that there is a need to do an assessment of the financial performance. This study focuses on how the financial performance of KPN in Waingapu using analytical tools profitability ratios., activity, leverage, and liquidity. Of the profitability, the result of this study shows that of the existing KPN, there is tendency of fluctuation to generate earnings. Viewed from the activity, it is very probable that the capital is not maximally employed in generating maximum revenue and unstable condition in term of collecting claims. Meanwhile, the use of fixed assets continues to rise. Of the financial leverage, there is a fluctuate movement to fulfill short-term and long-term obligation ; the liquidity result shows that the corporation's ability in meeting its short term obligation tend to go up and down.