



ABSTRACT

**THE INFLUENCE OF WORKING CAPITAL TO PROFITABILITY IN
MANUFACTURING INDUSTRY POTENTIAL BANGKRUP**
(Case Study In the 22 Manufacturing Company is Listed in The General Business
Division Bank XYZ)

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The objective of this study was (1) to identification of manufacturing company is listed in the Bank XYZ potentially bankrupt. (2) to know how working capital can give the influence the profitability in manufacturing company is listed in the Bank XYZ (3) to know what's causing the company's financial performance in the manufacturing industry has the potential to bankrupt. The data used is data from 22 manufacturing companies that have a loan facility from Bank XYZ. Data analysis using z-score analysis of Altman and multiple regression analysis. The results of this study indicate that the 22 companies that dominate the research object in the classification of potentially bankrupt, whereas in the statistical analysis is confirm that financial debt ratio, fixed financial assets ratio, number of days payable and number of days accounts receivable give the simultaneous influence which is significant to earnings before interest and tax ratio. In the other hand, sales growth ratio, number of days inventories and cash conversion cycle didn't have a significant influence to earnings before interest ratio ratio.

Key words: Manufacturing Company is Listed in The General Business Division Bank XYZ, Working Capital Management, Discriminant Analisis, Case Study.

