

ABSTRACT

Yusmi Maria Ulva. 3020611054. 2010. An Analysis of Working Capital Management and Its Influence to the Financial Performance of CV. Dahri Contractor Pangkalpinang.

Capital is very important in establishing. The operational activity will run well if there is enough capital available. This research aims to perceive not only the sources of working capital and its functions, but also the working capital management of CV. Dahri Contractor Pangkalpinang and its effects on financial performance. The variables in this research were working capital and financial performance. Source data used was the secondary data. Data analysis method used qualitative analysis and quantitative analysis which consisted of the analysis of changes in capital, the sources analysis, the use of working capital and the analysis of financial ratio. Based on the calculation of liquidity ratio, solvency ratio, profitability ratio and activity ratio using the correlation method, there was an influence between working capital and financial performance at CV. Dahri Contractor. The result of this research shows that CV. Dahri Contractor implements its working capital management through its current assets in order to increase the efficiency of working capital utilization be better so the company's income will raise. The higher the turnover of working capital, the higher the company will get its income in order to increase the financial performance.

Keywords : Working capital, financial performance.