ABSTRACT

Benazir Walida, The Analysis Of Working Capital and Cost Efficiency Analysis And It's Influence To Profitability at PT. Pos Indonesia, Ltd Bandung, Thesis Department of Management Faculty of Economics, University Computer Indonesia. Under the guidance of Prof. Dr. Hj. Ria. Ariawati Ratna, MS., Ak.

Working capital management and cost efficiency is required by the company in order to heighten the level of profitability. It will be better if working capital available in sufficient quantities and good cost management is needed to reach cost efficiency. The purpose of this study is to know the development of working capital, cost efficiency, and profitability as well as to know the impact on working capital and cost efficiecy influence on profitability partially and simultaneously.

This research uses descriptive method with quantitative approach. Data needed for this research is financial statement of the balance sheet and income statements. The sampels for the study taken since the company become PERSERO for 8 years.

Results of data analysis using SPSS 13 for windows shows that simultaneously working capital and cost efficiency significantly influence the profitability of 143,987%. Furthermore, partially only cost efficiency significantly influencing profitability while working capital has impact but not significant on company.

Keywords: Working capital, Cost Efficiency, Profitability.