## *ABSTRACT*

*This Skripsi is written by Defi Nugraha, 21207017 with title* ***"THE INFLUANCE OF ACCOUNT RECEIVABLES TURNOVER AND INVENTORIES ON WORKING CAPITAL AT. TELECOMMUNICATION INDONESIA. Tbk BANDUNG",*** *under tution of Miss.* ***Prof. Dr. Hj. Ria Ratna Ariawati.,MS.,Ak.***

*Emulation that is increasingly fight forces company to do sale in credit insuranceansi to increase it's the volume of trading. With sale in credit insuranceansi, hence will receivables and with receivables appearance this means, company must cast aside fund which will be invested into the receivables. Hence, required good receivables turkey turn that fund invested into the quicker receivables become company cash so that company still able to take care of it's the working capital.*

*The objective of this research is : (1). To know turnover receivables that has been implemented by PT. Telecomunication Indonesia. Tbk Bandung in last 9 years, (2). To know Inventories that has ben implemented by PT. Telecomunication Indonesia. Tbk Bandung in last 9 years, (3). To know Working Capital that has ben implemented by PT. Telecomunication Indonesia. Tbk Bandung in last 9 years, (4) to know the influence of account receivables Turnover and Inventories on Working Capital at Telecomunication Indonesia. Tbk Bandung.*

*The method of this research is descriptive method by using quantitative approach. The technique sample of this research is non probability sampling by using purposive sampling approach. The data collection technique that being used are documentation, interview, research of bibliography, and observation. Further more data analysis is using asumtion classic regression, double correlation, and determination, hypothesis test is using "t" and "f" test, and supplementary tools SPSS 13.0 for Windows.*

*The result of the research show that receivable turnover, and inventories has no influence signification toward working capital. The correlation level turnover on working capital is 29,8%, and inventories on working capital is 63,9%, so the influence of account receivables turnover and inventories on working capital is 93,7%.*



*Keyword : Receivables Turnover, Inventories, Working Capital.*