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Sommario/riassunto	The present study aims to investigate to what extent capital structure has an impact on profitability and closely associated factors due to a series of bankruptcies and bail-outs within the last twelve months. The analysis refers to firms listed in the S&P 500 index on January 2004 and evaluates their performance from 2004 to 2008. The results show strong industry-specific characteristics for all factors observed, i.e. gearing, profitability, liquidity, investments and dividends. In addition, findings indicate a negative effect of higher gearing for almost all ten sectors in respect of the