

## ABSTRAC

---

*Learning media is an application or tool to the learning process. Learning media application is an application for designing software shaped multimedia, learning media working capital management interactive using Adobe Flash. Designing software contains tutorial for decide working capital quantitative, qualitative, functional, also decide working capital requirements using methods of attachment of funds and woeking capital turnover. Working capital is capital that should remain in the company so that the company's operations become more fluent and the final goal of the company to generate profits will be achieved. This instructional media created using Adobe Flash CS6 and action script 2.0 as a coding tool. Learning media offers training to define the concept of working capital, and determine the working capital requirements using the method of attached of funds and working capital turnover.*

*Key words : Learning Media, Working Capital Management, Adobe Flash*

