

## ABSTRACT

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*CV. Gantar Buana is a manufacturing company that is engaged in the Garment, which is devoted in manufacturing of apparel which is derived from the order of agencies, organizations and communities that are located in the city of Bandung. Working capital is the excess of current assets against short-term debt. On The CV. Gantar Buana capital management do not yet Aligned. Calculation of working capital on a CV. Gantar Buana using the method of accounting turnover. The management of working capital generate public journals, ledgers, income statements and comparison graph the value of the Return On Equity (ROE). To overcome the problems that have been described, then built by web-based applications using the method of structured programming using PHP to implement Data Flow Diagram (DFD), as well as the MySQL database to implement Entity Realtionship Diagram (ERD). The application is built, entitled "Working Capital Management Applications by Turnaround funds and Methods of calculation of the ratio of Return On Equity (case study on CV Gantar Buana Aligned Bandung)". This application will integrate the purchasing process of raw materials, cash and credit sales, debt payment, payment acceptance receivables calculation of working capital funds dan perhitungan rotate on method with a Return On Equity (ROE) to meet the need for information concerning the working capital of the company.*

Key Words: Working Capital, Turn Over, Return On Equity, PHP