

ABSTRACT

Working capital is the funds required to finance the operational activities in the company. In determining the working capital needs of one of the methods that can be used is cash flow method. Working capital tied forming elements in the form of cash, accounts receivable, inventory, and accounts payable. Keripik Rujak Mamah Enung is a manufacture company which is involved in keripik rujak production. It is located at jalan Braga, Bandung. Keripik rujak industry is constrained in financial report due to unavailability of accountant and determination of cash flow in providing the working capital. Thereby, the owner has difficulty to determine the network capital for a months ahead. The working capital is need to operational cost company, such as: these raw materials, paying employees, pay liabilities, and so on. To solve those problems, keripik rujak industry needs an application that can manage data recording and determine the outcome of the transaction and the value of warking capital turnover. In making the application of system needs, Data collection was conducted by direct interview to the owner, observation, and study of literature. Writing code in making this application program used the PHP programming language with MySQL basis data. Based on the results of testing, the applications is able to determine the value and turnover of cash, accounts receivable, inventory, and accounts payable; application is able to determine the rotation period and the period of use of working capital elements, the application is able to determine the value and working capital turnover, and the application is able to manage its accounting records in the form of journals and ledgers. It is evident from the results of manual testing and applications that have shown similar results, as well as the functionality is already as expected.

Keywords: Cash turnover, working capital, SAK-ETAP