Telkom University

ABSTRACT

Working capital is a tool to measure the liquidity of a company. There are several factors that can be considered in calculating working capital, one of them is by considering the ratio of company activity such as cash, receivable, inventory, and debt. Haydar Kids is a trading company focused on selling children's pajamas, and Muslim children's clothing, addressed on Rancaekek street, Bandung Regency. The problem faced in general by the company is the absence of calculation and assessment of corporate activities that can determine the value of working capital of the company, and there is no calculation of the rotation of elements of working capital in determining working capital to meet the company's operational activities. From these problems, Haydar Kids need an application that is able to manage sales transactions that occur, payment of receivables made by customers, determination of the value and rotation of elements of working capital. The method used in making the application is the waterfall method. Writing the program code in this application by using Code Igniter (CI) and master data using My SQL. Testing of the application using blackbox testing method. Based on the tests conducted, the application is able to manage the sales, 1x payment of receivables, calculate the ratio of company activity, determine the period of working capital, determine the fulfillment of working capital, and able to manage accounting records in the form of journals and ledgers.

Keywords: Working Capital, Company Activity Ratio