

ABSTRACT

Working capital fulfillment policy is a policy related to determining the type of funding source, short or long term, and each source of funds to be used to fund working capital. There are three types of policies that can be used in determining the fulfillment of working capital, that is moderate / hedging policies, conservative policies and aggressive policies. Rejeki Motor Dealer is a trading company engaged in the sale of Honda motor that is located on the Cihampelas road, Bandung. This dealer companies are constrained in determining the fulfillment of working capital for the next month. This company still calculating the working capital using manual method or just by guessing. The fulfillment of working capital is needed in order for companies to make informed decisions on which policies of working capital fulfillment are more profitable for their companies by also calculating the profitability, solvency and liquidity ratios of working capital fulfillment policies. From these problems the dealer company needs an application that can analyze the income statement with the policies of working capital fulfillment and calculating the profitability, solvency, and liquidity ratios. In order to make the application, data collection techniques system needs done by interviewing the owner, observation to the industry, and based on literature study. The program code for this application using PHP programming language with MySQL database. Application testing is done by black box testing method. Based on the test results, the application is able to manage accounting records in the form of journals, ledgers, balance sheets profit/loss reports, capable of determining net income with moderate / hedging policies, conservative policies, and aggressive policies, able to determine the value of liquidity ratio, solvency, and profitability towards net income. The expected result of manual testing and applications that have shown the same results and functionality is as expected.

Keywords: Working Capital Fulfillment Policy, Financial Ratios, Moderate Policy, Conservative Policy, Aggressive Policy.