

ABSTRACT

In every company, both trading companies, services, and manufacturing, always need capital turnover to finance dialy activities operational. The cycle of working capital is very important to see how much working capital used to produce a sale. For example, in micro, small and medium enterprises (UMKM), often in the management of its business, companies and small businesses still do not have its accounting and calculation of the ratio of capital turnover of the work is neat and in accordance with standard because there is no registration journals, books, to the calculation of the ratio of capital turnover. To that end, it takes Web-based Application Of Sales And Net Working Capital Turnover. Applications are built using two methods, methods of collecting data with interviews and observations, and the development by using prototypes. The application will integrate the purchase of raw materials, cash and credit, its debt, which comes from the sale of credit, its debt, which comes from the purchase of credit, record keeping expenditure weights, as well as the calculation of the velocity of working capital to meet the needs of the information regarding the capital turnover company's work.

Key Words: *Sales, Net Working Capital Turnover, Prototype, UMKM.*