ABSTRACT

The use of working capital is very important in the discussion, because the management company will find out how the funds are used and how funds are spent. The purpose of this study is to investigate the use of capital, the constraints of whatever is happening, and what is the solution.

The research method used is descriptive which a method of describing the sources and uses of capital according to the research phenomena. Meanwhile the data collection techniques to understand the use of working capital at Koperasi Bina Alam (KOBILAM) is to conduct observations and interviews with the relevant section

Based on the results of research on the use of capital through The Review of TheUse of Working Capital Koperasi Bina Alam (KOBILAM) is, due to the use of open and transparent capital. Each member who will take a working capital loans have to report to the treasurer, and how much working capital or nominal number of funds that will be taken as well as the guarantee, then wait at the approval of the head or a new manager to be disbursed for working capital. As for the sources and uses of working capital of each member received the working capital report that contains what and where the working capital is used for at every Year- End meeting (RAT).

Keywords: ***Working capital, the use of working capital, and analysis sorces and uses of working capital***