

ABSTRACT

Almalia Daycare and Preschool is an Institution for early childhood education to help physical and spiritual growth and development, so that children can prepare themselves to communicate with people and prepare knowledge for further education. This educational institution was established on June 26, 2013 which is located in Buah Batu Block A4 sub-district, Bojongsoang district, Bandung regency, West Java. According to statistical data in 2018 the total number of early childhood education students reached 4,508,356 people in private and public schools in Indonesia. Almalia Daycare and Preschool does not yet have a record of the acquisition, depreciation, repair, and maintenance of fixed assets. Acquisition is done with a letter that must be approved by the principal, the rest is not yet recorded, and Almalia Daycare and Preschool has not implemented the management of fixed assets in accordance with applicable Accounting Standards. Therefore a system is built to manage the recording of acquisition, depreciation, repair, and maintenance by developing a system in the form of Software development life cycle (SDLC) with the system waterfall method. This application was built using a PHP program and uses a codeigniter framework. Testing of this application is carried out using a black box testing method that uses basic testing that does not assume knowledge of the internal structure and details of the implementation of the valuation object. The functionality of this application is recording the acquisition of fixed assets, recording and calculating depreciation of fixed assets, repairing fixed assets, and maintaining fixed assets. This application can help the recording of acquisition transactions, recording repair transactions, recording maintenance transactions, and depreciation of fixed assets using the straight-line depreciation method and can generate reports of each transaction and can generate fixed asset cards, can generate QR Codes for use of mobile applications. The functions offered are able to facilitate the recording and checking of fixed assets.

Keywords: Fixed Assets, Codeigniter, Web Based Applications.