

ABSTRACT

Private Training Institution (LPKS) Nissan Fortuna is a leading educational center with various achievements and earned a Performance B certificate from the Directorate of Education and Training of Institutions of the Ministry of National Education, ready to lead the trainees to success level with a specially designed education with emphasis on knowledge mastery and skills supported by complete practicum. The process undertaken to regulate the existing assets in the LPKS is that all assets purchased for the training of a car mechanic have not been recorded at all, so all purchased assets are just a note that will be stored as evidence of the transaction. Asset placement into a room does not use recording at all when the assets required for the training of this auto mechanic is relatively large. Method penyusutanya also use the method of estimation is to see the physical condition worthy or not the asset, if not feasible to be sold by not seeing the profit or loss of the asset. Seeing the problem made a web application PHP CI that can control all these assets. Depreciation of this aspect uses the straight-line method because it is easier to apply in accounting. The results of this application can record asset acquisition, asset placement, asset depreciation, and asset sales, general journals, ledgers, and asset cards.

Keywords: Fixed Asset, Management, Depreciation, Web Based Application, PHP CI.