

ABSTRACT

Cv gantar buana selaras is CV engaged in garment, especially in manufacturing 'ready-use' clothing by order from organization communities locally and abroad. Fixed assets is on of them forms of capital invested by the company.

This Company to manage fixed assets still manually is recording of the acquisition, depreciation, and the fixed assets reporting. The calculation of fixed assets depreciation in CV Gantar Buana Selaras using straight line method. Management of fixed assets will produce a general ledger and fixed assets depreciation reports. The reports are still insufficient information about the company's fixed assets. The fixed assets information will be used by more than one user.

To overcome the problems that have been described, then built a web based application using a structured method with PHP programin language is to implement Data Flow Diagram (DFD), and also using a database MySQL is to implement Entity Relationship Diagram (ERD). The application that has been built entitled "Application For Fixed Asset Management and Return on Assets Ratios (Case Study At CV Gantar Buana Selaras Bandung)". The application will integrate the acquisition, deprceiation, revaluation asset, calculated ROA, expenditure after acquisition and recording of fixed assets to fullfill the fixed assets information of the company.

Keywords: Fixed Assets, Depreciation of Fixed Assets, Straight Line Method, Return On Asset, PHP