

ABSTRACT

Vocational High School (SMK) Telkom Bandung is an educational institution of Telkom Education Foundation that resides on Jl Radio Palasari Kelurahan Citeureup district Dayeuhkolot Bandung. In supporting the teaching and learning activities, SMK Telkom Bandung requires some fixed assets that in large number. Every class has supporting learning assets such as computers, cabinets, projectors, printer and others. The fixed assets have no sufficient records of fixed assets derivation and capitalization of use and repairs. Depreciation is calculated by estimating the economic life of them. Based on the problems that described, a web application is created to calculate the depreciation of fixed assets and capitalization of the acquisitions and repairs of them. Mobile applications is created to find information on each of fixed asset. The application is built with waterfall method with SDLC development and using Hypertext Preprocessor (PHP), Java, Hypertext Macro Language (HTML) and Integrated Development Environment (IDE) programming languages. This application deals with the calculation of depreciation of any fixed assets using the straight-line method, the calculation of capitalization from maintenance and repairs and reports on depreciation and capitalization activities to meet the information needs of fixed assets in SMK Telkom Bandung.

Keywords: Fixed Assets, Depreciation, Capitalization, Application