

Applying Program Management for Tangible Fixed Assets Using PHP at Banjarmasin Regional Finance, Revenue & Assets Office (BPKPAD)

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Abstract. In this study, the authors chose a topic, namely payroll on the object of research at the Banjarmasin City Financial, Revenue and Asset Management Agency (BPKPAD). This company research is needed because it still has problems, namely in terms of asset management, there is no fixed asset inventory application within the scope of the Banjarmasin City BPKPAD. In the application that the Banjarmasin City BPKPAD uses, it still has shortcomings, namely there is no report in the form of a person in charge per asset, which at the time of asset management experienced damage, loss, displacement of assets, it was not known who was responsible for the assets. Therefore, the author will systematically describe the discussion in accordance with the chosen topic. This research method is using case studies by means of interviews, documentation and direct observation. The types of data used are qualitative data and quantitative data. The results of this study, the authors discuss accounting information systems, develop application programs for research objects and provide some suggestions for objects.

Keywords: Fixed Asset Management Application Program, Asset Management System, PHP, MySQL, Asset Management Accounting

1 Introduction

The development of information technology and science is now increasingly rapid so that it has caused the government environment to experience very rapid technological developments with fast and accurate competition. Therefore, in the world of government, it is required to carry out operational activities effectively and efficiently to maintain its existence, so that the process of making reports related to accounting is also a very important force to assist employees in making decisions. One of the reports related to accounting is the report on the management of tangible fixed assets. The activity of preparing and making reports on the management of tangible fixed assets is a very important aspect in an office which requires an accounting information system.

Previous research, [1] and [2], stated that accounting information systems in government are needed as a tool to identify, organize, record and store information. With the existence of an accounting information system for managing tangible fixed assets by the government, the government can produce asset management reports that are fast, precise and accurate. An accounting information system that is used properly will bring good influence and progress. The application program created for recording asset inventories will be made in detail to make it

easier for employees to understand the flow of asset recording properly and it is not difficult to obtain information.

The BPKPAD (Regional Financial, Revenue and Asset Management) Office of Banjarmasin City is a government agency engaged in financial management, revenue, and regional asset recording. This office is located at Jl. Scouts Tirta Dharma Komp. PDAM Bandarmasih Banjarmasin No.17 RT.09. This office was established in 2001, initially the government office was only engaged in the regional finance section with the name of the regional financial agency commonly known as BAKEUDA.

At the Banjarmasin City BPKPAD for the application of asset management using an application known as SIMDA - BMD (Regional Management Information System - Regional Property). However, this application still has a drawback, namely that it does not have a list of responsible persons per asset, where when the asset is damaged, lost, or moved, it is not known who is responsible for the asset. Even though you already have a Room Inventory Card (KIR) which has one person in charge, namely the head of the field in the room, it is possible considering that these assets can be lost, damaged, or even moved, considering that there are many assets that must be managed in one room.

Based on the above background, a web-based fixed asset management application program is needed, especially in the scope of BPKPAD. By using this web-based application, it is expected to be more helpful in preparing tangible fixed asset reports. Several other advantages in using web-based applications include making it easier for application users to access the desired information.

With these problems, the author is interested in conducting the present study.

The problem that exists in the Banjarmasin City BPKPAD is that there is no fixed asset inventory application within the Banjarmasin City BPKPAD scope. In the application that the Banjarmasin City BPKPAD uses, it still has shortcomings, namely there is no report in the form of a person in charge of inventory items. which at the time of asset management experienced damage, loss, displacement of assets, it was not known who was responsible for the assets. Therefore, to avoid misperceptions and the development of problems in this study, the authors limit the problems in making this final project to only:

1. To record tangible fixed assets such as vehicles, land, equipment and machinery, buildings and structures contained in the Banjarmasin City BPKPAD.
2. Assets that are depreciated are in the form of vehicles, land, equipment and machinery, buildings and structures at the Banjarmasin City BPKPAD.
3. The depreciation method used is the straight-line method.
4. The salvage value for each tangible fixed asset is 0.
5. Making an application program for managing tangible fixed assets using PHP at the Banjarmasin City BPKPAD.
6. Doesn't manage about deletion and maintenance.

The goal to be achieved by the author by holding this research is to find out how the management of tangible fixed assets at the Banjarmasin City BPKPAD office. And to find out how to build an application program for managing tangible fixed assets using PHP at the Banjarmasin City BPKPAD office.

2 Literature Review

2.1 Definition of Permanent Assets

[3] defines that fixed assets that are relatively permanent in nature are used in normal company activities. The term relatively permanent indicates the nature in which the asset in question can be used for a relatively long period of time. For accounting purposes, the period of use is limited to more than one accounting period.

PSAK No. 16 defines fixed assets are tangible assets that are held for use in the production or supply of goods or services, for rental to other parties, or for administrative purposes, and are expected to be used for more than one period.

[4] defines fixed assets as tangible goods belonging to the company which are relatively permanent in nature and are used in the normal activities of the company, not for sale.

2.2 Definition of Types of Permanent Assets

Tangible fixed assets are tangible assets that are relatively permanent in nature indicating the nature in which the assets concerned can be used for a relatively long period of time. For accounting purposes, tangible fixed assets with a limited life span of more than one accounting period are grouped as follows:

1. Fixed assets that have an indefinite life, such as land for the location of companies, agriculture and livestock.
2. Fixed assets that have a limited life and when their period of use has expired can be replaced with similar assets, for example buildings, machines, tools, furniture, vehicles and others. similar assets, for example natural resources such as mines, forests and others [3].

2.3 Flowchart Document

According to [5], flowchart is a collection of symbolic diagram notation that shows the flow of data and the sequence of operations in the system. A flowchart is an analytical technique method used to describe a number of aspects of an information system in a clear, concise, and logical manner.” While the document flow chart according to [6], Document flow charts are standard symbols used by systems analysts to describe the document flow chart of a system.

2.4 PHP

PHP (Hyper Text Preprocessor) is a server-side scripting language that is embedded in HTML that runs on the server, and can also be used to create desktop applications.

[7] states that PHP is generally known as a programming language script that create HTML documents on the fly that are executed on a web server, HTML documents created using text editor or HTML, also known as server-side programming language.

2.5 Normalization

Normalization is a process to change a table that has a certain problem into two or more tables, which no longer have the problem [8]. This problem is usually an inconsistency (abnormal) when deleting, updating and retrieving a database.

2.6 HTML

HTML (Hypertext Markup Language) is the basic language used to compose web pages. Its existence is still needed even though languages such as PHP appear. PHP and HTML are used together, the position of the PHP script is attached to the position of the HTML document [9].

3 Method

We develop a program to help the management of tangible fixed assets at the Banjarmasin City BPKPAD office using PHP.

4 Findings and Discussion

2.1 System Design

a. System Flowchart Suggestion

The document flowchart of the application program for managing tangible fixed assets proposed in this study involves seven entities, namely employees, the Planning Section, the Finance Section, the LPSN Pemko, the Personnel Section, and the Head of the Agency which can be seen in Figure 1.

b. Entity Relationship Diagram (ERD)

ERD is presented in Figure 2.

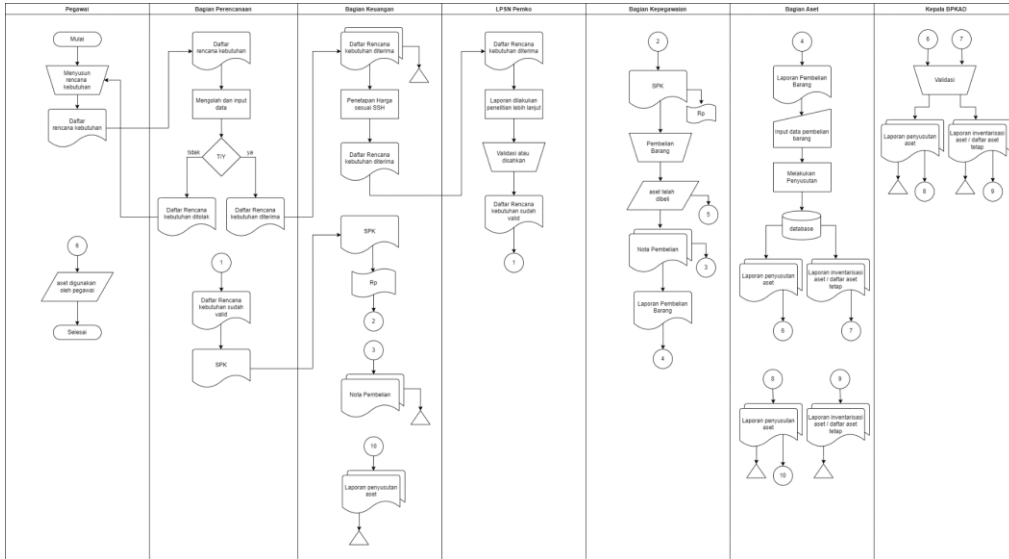


Figure 1. Proposed System Flowchart

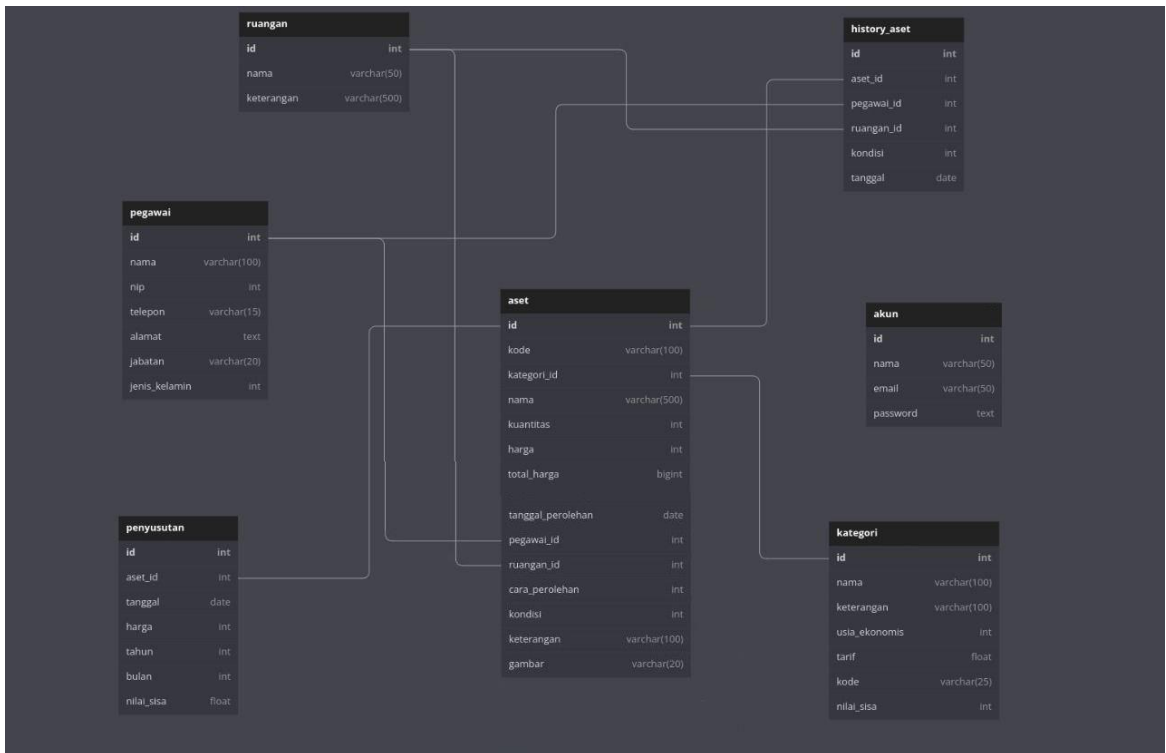


Figure 2. Entity Relationship Diagram (ERD)

2.2 Database Design

- a. Asset Table: asset table is a table used to store and add assets.
- b. Depreciation Table: the depreciation table is a table used to store and add depreciation on assets.
- c. Category Table: the category table is a table used to store and add asset categories.
- d. Employee Table: employee table is a table that is used to store and add employee data.
- e. Account Table: the account table is a table used to store and add account or application user data.
- f. Room Table: the room table is a table used to store and add room data.
- g. Asset History Table: a table that is used to store a history of rooms, employees, and the condition of an asset.

2.3 System Implementation

Display design is the display of the interface on the computer screen as forms of communication between the user and the computer. Below is a view of the application for managing tangible fixed assets using the straight-line method that the author has made as follows:

a. Login Page

The login form is the first page that appears when the application program is run.

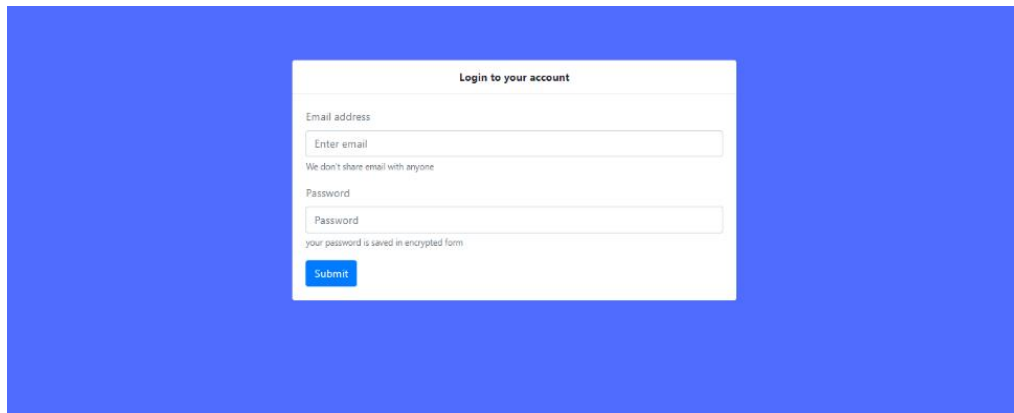
The image shows a login form centered on a blue background. The form has a white background and a thin border. At the top, it says "Login to your account". Below that, there are two input fields: "Email address" with a placeholder "Enter email" and "Password" with a placeholder "Password". Between the fields, there is a small text line: "We don't share email with anyone". Below the password field, there is a small text line: "your password is saved in encrypted form". At the bottom of the form, there is a blue "Submit" button.

Figure 3. Form Login

b. Main Page

The main menu is a display that will make it easier for users to access the menu they want to display. The main menu also consists of sub-menus. The image below is the main menu form created by the author.

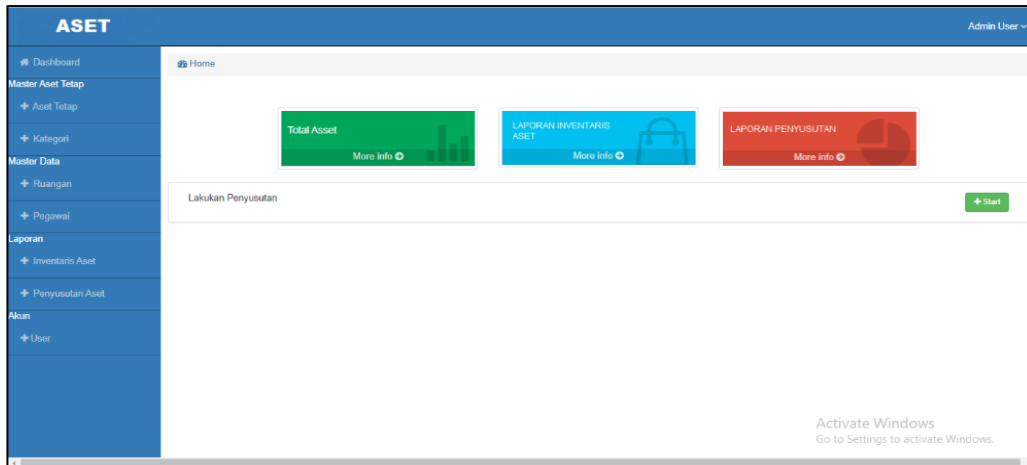


Figure 4. Main Menu

c. Fixed Asset Master

Master data is a menu that is used to store master data that will relate to asset management to be carried out, this master data has a submenu. The image below is a display of the fixed asset master created by the author.

The fixed asset master is used to store data on fixed assets owned by the Banjarmasin City BPKPAD. The category master is used to store data on asset categories owned by the Banjarmasin City BPKPAD.

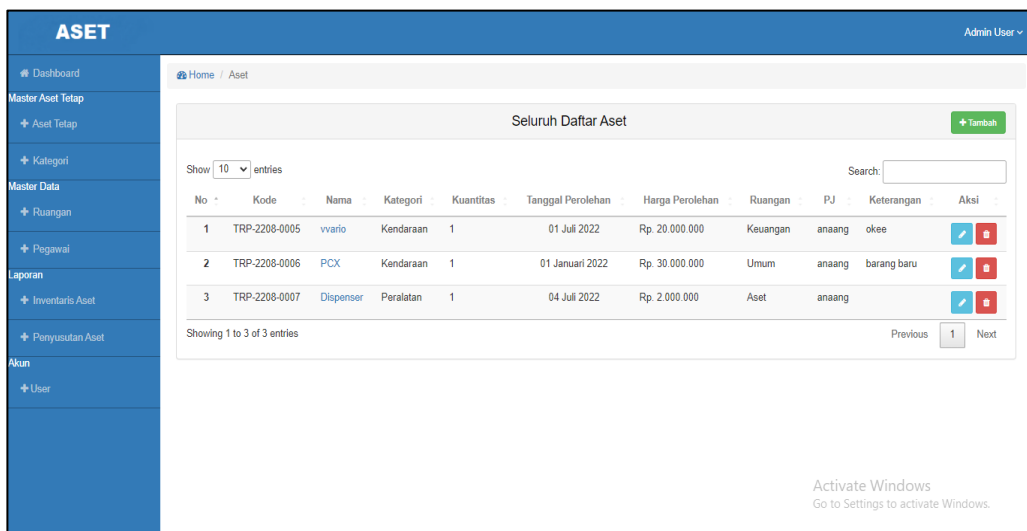


Figure 5. Fixed Assets Master

d. Master Data

Master data is a menu that is used to store room data and employee data that will relate to asset management to be carried out. The employee list is a report that displays who is responsible for goods at BPKPAD. Room List is a report that displays which rooms have assets in the Banjarmasin City BPKPAD.

No	Nama	NIP	Telepon	Alamat	Jabtan	Jenis Kelamin	Aksi
1	anaang	8323793	38974042300	kfsdktjds	-	laki-laki	[Edit] [Delete]
2	DITA	20319032	087834320983	jl pangeran	Pegawai Aset	perempuan	[Edit] [Delete]

Figure 6. Master Data

e. Report

The reports generated are fixed asset inventory reports, asset depreciation reports, asset cards per room, asset cards per employee.

No	Nama	Kuantitas	Kategori	Tanggal Perolehan	Harga Perolehan	Cara Perolehan	Penanggung Jawab	Nilai Sisa
1	vvario	1	Kendaraan	2022-07-01	Rp. 20.000.000	belum ada	anaang	Rp. 0
2	PCX	1	Kendaraan	2022-01-01	Rp. 30.000.000	belum ada	anaang	Rp. 0
3	Dispenser	1	Peralatan	2022-07-04	Rp. 2.000.000	belum ada	anaang	Rp. 0

Figure 7. Report

The fixed asset inventory report is a report on the overall fixed assets owned by the Banjarmasin City BPKPAD. Asset depreciation report is a report on asset depreciation that is carried out every month or year. The asset card per room is a report that displays what assets are in each room at the Banjarmasin City BPKPAD. The asset card per employee is a report that displays what assets are responsible for the employee at the Banjarmasin City BPKPAD.

2.4 System Test

Table 1. System Test

No	Category	Question	Results	
			Y	T
1	Login	Is the login function to the system working properly?	√	
2	Home page	Can the veranda work?	√	
3	Fixed Asset Menu	Can the fixed assets menu be enabled?	√	
4	Master Data Menu	Can the fixed asset master menu be enabled?	√	
5	Category Menu	Can the category menu be enabled?	√	
6	Room Menu	Can the room menu be enabled?	√	
7	Employee Menu	Can the employee menu be enabled?	√	
8	Report	Is the report function into the system functioning properly?	√	
9	User	Is the user function working properly?	√	
10	logout	Is the logout function working properly?	√	

5 Conclusion and Recommendation

5.1 Conclusion

Based on the results of research and discussion that has been explained by the author, the authors take several conclusions, namely as follows:

1. This Intangible Fixed Asset Management Application Program Using PHP has a function to facilitate the preparation of reports in terms of managing tangible fixed assets at the Banjarmasin City BPKPAD. The resulting report is in the form of a fixed asset depreciation report and an asset inventory report.
2. In the application that the author made, there is an advantage that it can display a list of people in charge of assets, a history list of anyone who has been in charge of these assets, a history of the location of the asset's position, and a history of the condition of the asset.

5.2 Recommendation

Based on the conclusions above, there are several suggestions that the author can give in the hope that these suggestions can be used as a basis for the Banjarmasin City BPKPAD in order to improve the management of fixed assets owned. The suggestions are as follows:

1. BPKPAD Banjarmasin should perform depreciation calculations using the straight-line method by the asset section to determine the depreciation value of fixed assets owned so that it can easily find out the residual value of the benefits of each fixed asset owned.
2. By making an application program for the inventory of fixed assets for BPKPAD Banjarmasin City by the author who with this application now BPKPAD Banjarmasin City can calculate depreciation on assets and also asset management can be done computerized and know the person in charge of the goods, it can simplify, clarify and speed up BPKPAD Banjarmasin City in obtaining the necessary information and systemized records.
3. BPKPAD Banjarmasin City is expected to use an asset management application program that has been made by the author to carry out recording and calculation of asset depreciation, and can facilitate the Banjarmasin City BPKPAD in managing its fixed assets.
4. BPKPAD Banjarmasin City is expected to provide opportunities for Banjarmasin State Polytechnic students to be able to research other types of assets in Banjarmasin City BPKPAD.

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