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## ABSTRACT

**Fitriyanti Kadir.** 921 310 019. Study Program of Diploma Accounting. Department of Accounting. Faculty of Economics and Business. Paper. The Implementation of Calculation of Fixed Asset Depreciation Method in Department of Transportation and Tourism of Gorontalo Province. It was supervised by Rio Monoarfa SE, Ak., M.Si as the principal supervisor and Hartati Tuli, SE, Ak., M.Si as the co-supervisor.

The purpose of this research was to investigate the implementation of the calculation of fixed asset depreciation in Department of Transportation and Tourism of Gorontalo Province. The researcher's position in this research was as the instrument which involved directly in research process. Documenter was applied as the technique of data collection, as the result, the data that had been collected were accurate based on the research requirement. This research applied quantitative analysis technique by analyzing the data from financial board in Department of Transportation and Tourism of Gorontalo Province, then appropriated with the relevant theories in implementing fixed asset depreciation based on PP regulation, and it was described descriptively, and then interpreted to get the conclusion. The result of this research showed that Department of Transportation and Tourism, in their financial report, did not calculate the fixed asset depreciation in a company. The company's fixed asset was only counted by income price and costs of acquisition until the fixed asset was ready to be used, it caused the financial report did not show the real value of fixed asset. It meant that the company did not apply the registry of fixed asset depreciation.

Keyword: Fixed Asset Depreciation.

