

ABSTRACT

Koperasi Serba Usaha Bina Sejahtera is a Koperasi engaged in savings and loans, financing, and vehicle leasing services. This koperasi has fixed assets such as land and buildings, leased vehicles, and office equipments. The calculation of fixed assets depreciation in this koperasi is not integrated with other financial statements yet. Besides that, the recording was using a simple tools which resulted the financial statements is not centralized. This final project used waterfall model development method, implemented with PHP programming language and MySQL database. This application can handle the calculation of fixed assets depreciation and generate financial statements consisting of general journal, ledger, balance sheet, income statement, and fixed assets depreciation statement automatically, so the financial statements can be integrated.

Keywords: Koperasi, Fixed Assets Depreciation, Financial Statements