

ABSTRACT

Koperasi Peternak Susu Bandung Utara (KPSBU) is a manufacturing company engaged in the field of production, which means collecting milk from farmers, then it is produced and finally distributed. The processed product from KPSBU is in the form of freshtime, which means processed fresh milk and yogurt. This company has many assets (assets) consisting of fixed assets and current assets. Each asset has its own cost. These fixed assets must be depreciated annually. The depreciation method applied in this application uses the straight-line method. In every fixed asset that has expired, the depreciation period to be sold must be calculated properly and correctly so as to minimize errors in making the sale of fixed assets. This final project will produce an application regarding the acquisition cost, depreciation and revaluation of fixed assets of all fixed assets owned by KPSBU. This final project was developed using the Software Development Life Cycle (SDLC) method or also known as the software development cycle using a prototype model approach and implemented with the PHP programming language and MySQL database. Testing is done by using the Black Box Testing method for application functionality and the results of the examiners are as needed. The system is made to provide convenience to system users, especially the owner / admin and the operational department in calculating the cost, depreciation, revaluation at the Koperasi Peternak Susu Bandung Utara (KPSBU), Lembang.

Keywords: Fixed Assets, Revaluation of Fixed Assets, Depreciation of Fixed Assets, Straight-Line Method