ABSTRACT

Toko AHS Putri Harahap *is a company that operates as a distributor of mineral water and gas. Currently,* Toko AHS Putri Harahap *still has financial records in accordance with accounting standards and does not have details regarding data on fixed assets owned by the company and results in unknown names of fixed assets, acquisition date, acquisition price, type of asset, estimated period of use and asset residual value. permanent. When the fixed assets owned by the* Toko AHS Putri Harahap *are damaged, the new owner knows that the assets cannot be used temporarily/cannot be reused in the sense that the owner must actively seek replacements for the damaged fixed assets and have an impact on the distribution process. hampered. In addition to recording fixed assets that are not owned by the* Toko AHS Putri Harahap*, they have not calculated their fixed assets. The calculation of fixed assets is useful in helping the* Toko AHS Putri Harahap *prevent the replacement of fixed assets in accordance with the original. If the replacement of fixed assets is carried out early as the owner states that sometimes he gets fixed assets that are not in accordance with the specifications of the fixed assets used previously. This application is built with object-oriented methods and SDLC model development and uses the PHP programming language, CodeIgniter Framework and uses black box testing testing methods. The system was created to provide convenience to system users, especially to the owner/admin and operational division in calculating the acquisition price, fixed assets and balance at the* Toko AHS Putri Harahap*, Medan.*

Keywords: Fixed Assets, Fixed Assets Depreciation, Straight Line Method, Trial Balance