

ABSTRACT

PT Mitra Rajawali Banjaran is one ledgers of the state-owned enterprises built in 1986 on Banjaran Street that engage in industrial and trade sector and has approximately a hundred fixed assets with the total earning Rp3.638.041.133 on 2014. This company does the process of recording, calculation and reporting of the fixed assets depreciation manually using excel. This case leads to a problem of the long time required to manage the fixed assets. Based on that problem, an application is made to manage the assets data, calculate the assets depreciation based on the tax using straight line method and obtain asets data report that can be done on per year period. This web based application uses PHP programming language and uses MySQL database. The used working method is software development life cycle (sdlc) method.

Keywords: assets depreciation, straight line, SDLC