

## ABSTRACT

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*Guest House Music Ste'sa Bandung is a company engaged in tutoring services of musical instruments and music studio rental. Guest House music ste'sa has some kind of a musical instrument is referred to as fixed assets or asset that piano, guitar, drums, keyboard, saxophone, Viola and bass in addition to the core instruments of the guesthouse music ste'sa also have ancillary tools such as amply, metronome, stammer, accessories, and audio cabel. The process management of fixed assets in the guest house music ste'sa has not been effectively so as to cause no management fixed assets that support their operations as the white company. Management fixed assets can be controlled with the recording of the purchase of fixed assets, depreciation calculation method using the hours of service that can generate value depreciation based on hours usage of fixed assets fixed assets revaluation, an assessment back fixed assets periodically and corresponding market prices, the Elimination of value of fixed assets as well as generate accounting records be public journals, ledgers and reporting depreciation. Construction software using a structured model that consists of a Data Flow Diagram (DFD) data dictionaries and process specifications. Implementation of web based applications are created using the programming language PHP and the MySQL database. Testing is done by the method of Blackbox Testing against test results of application functionality applications have been as expected.*

*Keywords: Fixed assets, Depreciation, Revaluation, Hours of Service, PHP, MySQL*