## ABSTRACT

Biological assets are included in agricultural accounting according to International Accounting Standard (IAS) number 41 regarding agricultural accounting and biological assets. There are six (6) main steps in the management of biological assets, namely Planting, Recognition, Measurement, Depreciation, Decreasing, and Removal. This project addresses six (6) basic steps fundamentally in a web-based application. Workmanship method uses SDLC (Software Development Life CycleI) method with Black Box Testing. Plantation and agricultural companies in Indonesia are increasing rapidly, so with this application and project can help introduce biological assets and agricultural accounting that are not widely known to the public.

*Keywords: IAS, Biological Assets, Agricultural Accounting, Web-Based Applications, SDLC, Black Box Testing*