ABSTRACT

Dewi Rahmadaniah (D020316005). APPLICATION PROGRAM VILLAGE ASSET MANAGEMENT USING *MICROSOFT VISUAL BASIC 2015* IN THE VILLAGE OFFICE OF TATAH LAYAP. Final Project, Computerized Accounting Study Program, Accounting Department, State Polytechnic of Banjarmasin, 2019.

The purpose of this study was to find answers to the problems of calculating depreciation of fixed assets in Layapahahah Village, Banjar Regency with a straight-line method to create a village asset management application program that can calculate the depreciation value of each fixed asset in the Layah Tatah Village using the straight-line method . The (theoretical) framework of this research is to use the straight-line method formula based on applicable accounting standards and guided by the Minister of Home Affairs Regulation (PERMENDAGRI) No. 1 of 2016 concerning village asset management and Government Accounting Standards Statement No. 07 (PSAP No. 07) concerning accounting for fixed assets. SQL Server is used as the back end and Microsoft Visual Basic 2015 as the fornt end. The relationships of all the required tables are developed based on the recommended forms of previously designed reports. The findings and results of this study are that Tatah Layap Village has not calculated depreciation on its fixed assets. The weakness of this application is that it can lead to excessive purchases and it is difficult for the budget to purchase assets. Therefore, with the application program created in the study, it is hoped that Layap Layah Village will be helped in producing an asset card called the Goods Inventory Card (KIB) and depreciation report for each fixed asset.

Keywords: Management of village assets, Village Asset Management Application Program, *SQL Server 2014*, *Microsoft Visual Basic 2015*.