

**Implementasi PP. Nomor 28 Tahun 2020 Dalam Pengelolaan Aset Tetap
Barang Milik Negara Di Politeknik Negeri Jember** (*Implementation of PP.
Number 28 of 2020 in the Management of Fixed Assets of State Property at the
Jember State Polytechnic*). Arisona Ahmad, S.E., M.S.A., Ak

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ABSTRACT

This study aims to explain how the implementation of fixed asset management based on Government Regulation Number 28 of 2020 concerning Management of State Property at the Jember State Polytechnic after the policy change. This research is located on the Jember State Polytechnic campus, Jember Regency, East Java. This study uses qualitative methods with data collection techniques used in the form of observation, interviews, and documentation. To test the validity of the data, the source triangulation and time triangulation techniques were used. The results of this study indicate that the implementation of policies regarding fixed asset management is based on PP. No. 28 of 2020 regarding the authority and responsibility as a user of goods in managing BMN's fixed assets at the Jember State Polytechnic as a whole has been carried out in accordance with government regulatory policies that have been set.

Keywords: *Management of State Property, Implementation, Management of Fixed Assets*