

ANALYSIS OF FIXED ASSETS ACCOUNTING TREATMENT

***(Case Study on the Financial Management Agency
and Regional Assets of Jember Regency)***

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ABSTRACT

The purpose of this research is to analyze and explain the accounting treatment of fixed assets at the Regional Financial and Asset Management Agency (BPKAD) Jember with the applicable regulations. This qualitative research uses descriptive analysis with a case study research design. The theory used in this study is agency theory with the people as the principal and the government as the agent. This study gave the result that all accounting treatments for fixed assets at BPKAD Jember were in accordance with the Statement of Government Accounting Standards No. 7, but the implementation stage is still not optimal, such as government land that has not been certified and depreciation that has not been properly attributed. So that from this it caused the Regional Government Financial Report (LKPD) of Jember Regency to get an unreasonable opinion.

Keywords: *Accounting Treatment of Fixed Assets, Statement of Accounting Standart Government Number 7*