

**ANALYSIS OF THE ACCOUNTING TREATMENT OF FIXED ASSETS
AT THE JEMBER DISTRICT HEALTH OFFICE**

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ABSTRACT

This study aims to analyze the accounting treatment of fixed assets at the Jember Regency Health Office in accordance with Government Accounting Standards (SAP) No. 71 of 2010. The research method used is descriptive qualitative. Data collection techniques are done by means of observation, interviews, and documentation related to the accounting treatment of fixed assets. The results of this study indicate that the financial statements prepared by the District Health Office Jember in accordance with Government Regulation No. 71 of 2010, the treatment of fixed asset accounting at the District Health Office Jember in accordance with the statement of Government Accounting Standards No. 07, as well as the creation of Good Governance at the District Health Office Jember.

Keyword : *Statement Of Government Accounting Standards number 07,
Fixed Assets*