

**ANALYSIS OF INVENTORY ACCOUNTING TREATMENT BASED ON  
PSAP NUMBER 05 AT UMBULSARI HEALTH CENTER  
JEMBER DISTRICT**

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***ABSTRACT***

*This study was conducted with the aim of analyzing the inventory accounting treatment based on PSAP No. 05 at the Umbulsari Health Center, Jember Regency which produced descriptive qualitative data, namely by analyzing data related to inventory treatment in the form of interviews and secondary data obtained from the Umbulsari Health Center and then comparing it with PSAP No. 05. The results of the study show that the inventory accounting treatment at the Umbulsari Health Center is in accordance but not completely with PSAP No. 05. In this case, there is a difference in the disclosure of the classification of materials or supplies used in the production process and goods in the production process that are intended to be sold or handed over to the public. In addition, there are differences in inventory disclosure because in CaLK inventory is not fully disclosed. So that information about supplies does not explain the conditions in the Puskesmas in depth.*

***Keywords:*** *Inventory Accounting, PSAP No. 05 of 2010, Community Health Centers*