

ABSTRACT

ANALYSIS OF THE ADMINISTRATION OF FIXED ASSETS AND IMPLEMENTATION THROUGH MANAGEMENT AND ACCOUNTING INFORMATION SYSTEMS OF STATE (SIMAK BMN) OF NATIONAL NARCOTICS BOARD OF LAMPUNG PROVINCE

BY

Anita Febrienne

This study aims to determine whether the administration of the fixed assets of the National Narcotics Board of Lampung Province is in conformity with the regulations governing the Administration of State Property and its application through Information Systems and Accounting Management of State Property (SIMAK BMN).

This research is a qualitative descriptive study by observation, interviews and literature studies. The results showed that at the National Narcotics Board as the Accounting Unit User Proxy Goods (UAKPB) already administers the State Property, but there are still some problems to the existing administration and its application in the Application Management and Accounting Information System of State Assets (SIMAK BMN), such as have not been done abolition of the State Property which suffered severely damaged resulting in revealing the value of assets that are not in accordance with the actual conditions so that the need for follow-up to the administration of the State Property in the National Narcotics Board of Lampung Province.

Keywords: fixed assets, SIMAK BMN, state property, administration