

ABSTRACT

Annisa Kususanti, Fixed Asset Accounting System at Sumber Pocong Regional Water Company (PDAM) Bangkalan Regency under the guidance of Fariyana Kusumawati, SE., MSi.

The accounting system is a unit of forms, records or reports that are used to process data and transactions that produce information for management needs that is useful for facilitating company management. Fixed assets are assets owned by the company to carry out company activities that have elements of long-term use or are not easily depleted in one period and are not for sale. From this understanding, it can be concluded that the accounting system for fixed assets is the recording or reporting of data processing and transactions of long-term assets owned by the company. This study examines the accounting system for fixed assets at the Regional Water Company (PDAM) Sumber Pocong, Bangkalan Regency.

In this study using descriptive qualitative methods. The data obtained is the result of interviews, observations, and documentation which is then made into a sentence that is easily understood by the reader. The Regional Drinking Water Company (PDAM) Sumber Pocong, Bangkalan Regency has provided good service, only lacking in adding a system for implementing the expenditure of goods and services whose function is to exercise physical control over fixed assets and carry out accurate and timely recording of transactions in order to create effective internal control. and minimize the misappropriation of the company's fixed assets.

Keywords : *Fixed asset accounting system, PDAM Sumber Pocong Bangkalan Regency*