

## **ABSTRACT**

AMALIA Fauziah THOYIBAH. 8323136438. *Analysis of Accounting Treatment of Fixed Asset and Evidence in Badan Narkotika Nasional.* Program Studi DIII Akuntansi. Jurusan Akuntansi. Fakultas Ekonomi. Universitas Negeri Jakarta.

*This paper has a background of concerns about changes in accounting standards previously fixed assets on a cash basis to the accrual turned into accrual. Besides the large number of assets evidence for the criminal act of narcotics and drug precursors. The existence of the evidence is tentative raises several issues that must be addressed. For that, you need to know about the accounting treatment so that later on the evidence can be admitted.*

*This paper is based on observations made at the National Narcotics Agency Headquarters, Cawang. Method used is descriptive method qualitative data collection techniques such as observation, interview, and literature study.*

*From these results it can be concluded that the accounting treatment of fixed assets at the National Narcotics Agency in accordance with government accounting standards in force. However, the National Narcotics Agency does not have the accounting treatment of the evidence appropriate for only limited to an initial assessment that is based on the cost of reasonable results of browsing as well as disclosure and presentation on the evidence disclosed in the dossier (BAP) in accordance with the values expressed by the suspect case narcotics and drug precursors.*

*Keywords: Fixed Assets, Evidence, PSAP 07*

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