

**ANALYSIS OF ACCOUNTING TREATMENT FIXED ASSETS
PT. TELKOM ACCESS TO BANDA ACEH, 2016-2018**

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ABSTRACT

The purpose of this study was to determine the analysis of current asset accounting treatment at PT. Telkom Access Banda Aceh in 2016-2018, and to find out the analysis of the treatment of depreciation of fixed assets at PT. Telkom Access 2016-2018. Data collection techniques using primary data and secondary data. The results showed that PT. Telkom Akses Banda Aceh is a company engaged in the provision of construction services and network infrastructure management that uses a variety of fixed assets to support the company's operations. Purchase of fixed assets is done by purchasing cash and also on credit (installments). In calculating depreciation expense, this company uses the straight-line method by dividing the acquisition cost of each fixed asset by its economic life. Presentation of fixed assets, the company does not consider the value of residual / residual or in other words the value of residuals considered by the company is 0.