

## ABSTRACT

The main purpose of this study was to know the procedures of stocking good fixed assets in Bureau of Youth and Sport DIY. The author restrict choose stocking good/service of Government with direct method and researching about policy of accounting in Bureau of Youth and Sport DIY.

Type of research is to conduct a descriptive qualitative research method, which the authors describe about detail of stocking fixed asset with direct method process. Source of data was obtained from primary data directly from the instance through observation and interviews with the employee of government, and supported from secondary data in literatures from Government rules of ordinance.

Conclusion of results this study indicate that procedures of stocking fixed assets with direct method in Bureau of Youth and Sport DIY has been did accordance with government rules in particular with President Rules number 54 Year 2010 about Stocking Good/Service of Government. About policy of accounting that prevailed in Bureau of Youth and Sport DIY has accordance with PSAP number 07 about fixed assets.

Key Word : *Stocking Good of Fixed Asset Procedures, Stocking Good/Service of Government, Direct Stocking Method.*