ABSTRACT

PT. PLN (Persero) Distribution West Java and Banten play a role in the distribution of electric power in numbers and adequate services to improve the welfare and prosperity of society as a fair and equitable. PT. PLN (Persero) Distribution West Java and Banten has a working area which covers all of West Java and Banten. In carrying out the tasks and activities, PT. PLN (Persero) Distribution West Java and Banten has 13 branches spread across West Java and Banten, namely, 2 workshopsand 1 unit of distribution arrangements, assisted by 79 rayon/ branches, 11 sub-branches, 147 offices by 1.057 assisted services where payment account.

The method used in this study the author is descriptive analysis method. The method aims to create a description/ picture of the company in a systematic, factual, accurate, regarding the properties and phenomena are investigated. Ultimately this method is used to find solution to the problem under study.

The amount of fixed assets owned by PT. PLN (Persero) Distribution West Java and Bantencause the importance of the management of each asset. One of which is included in the management of these assets is the abolition of fixed assets are condisidered no longer have a use value or useful life. So the removal of fixed assets is to be efficient the sustainability of company operations.