

# A Study on Fixed Assets Management

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## Abstract

This research examines fixed asset management at Nagarjuna Cement, a significant cement producer. The study will analyze Nagarjuna Cement's fixed asset purchase, use, maintenance, and disposal techniques to assess their performance and suggest strategic improvements. The research uses quantitative analysis, case studies, and Nagarjuna Cement balance sheets to get operational excellence insights into fixed asset management. This report examines Nagarjuna Cement's procurement, depreciation, maintenance, and disposal processes after analyzing its fixed asset management system. Financial measures including asset turnover, return on assets, and depreciation efficiency are used to assess Nagarjuna Cement's fixed asset management.

## Introduction

Businesses put a lot of money into fixed assets, which are also known as capital assets or property, plant, and equipment. Maximizing long-term asset value, optimizing resources, and ensuring operational stability all depend on competent fixed asset management. The purpose of this article is to examine fixed asset management (FAM), its components, and the ways in which companies employ them to increase output and revenue. For fixed asset management to be successful, it is necessary to accurately identify and classify assets. Documenting, tagging, and classifying all of Organization's assets will make tracking and monitoring much simpler. There is a lot of planning and consideration that goes into purchasing new assets.

However, depreciation ensures that the economic value of assets is reflected by appropriately recording their reduction in value over time. Regular maintenance and prompt issue resolution are critical to extending the life of fixed assets.

Because of the consistent care it gets, an asset lasts longer and performs better when used. Modern monitoring systems and technologies allow companies to track the location, condition, and use of their permanent assets. Damage, theft, or misuse are less likely to occur as a result of this. Making calculated decisions about when and how to sell or replace assets is essential to fixed asset management. When deciding whether to repair or replace an asset, businesses must take a number of factors into account, such as depreciation, technological advancements, operational performance, and others. Adherence to all relevant accounting laws and regulations is essential. The only way for financial statements to fully and correctly portray a company's financial status is for the reporting to be honest and transparent. A company's survival is dependent on its ability to promptly identify and mitigate hazards associated with its fixed assets. This includes factors such as market fluctuations, technological obsolescence, and changes in law that affect asset prices. Making

the most of fixed assets is a crucial step in maximizing return on investment. Finding more efficient uses for one's assets is something that every company should be striving toward. Strategies for Reducing Waste in Fixed Asset Management:

**Asset Management Software:** It may be much simpler to track and monitor fixed assets with the use of technology, namely specialized asset management software. This, in turn, boosts productivity by decreasing the possibility of human error. With the help of regular audits and inspections, you can keep track of your assets accurately, identify any issues, and prove that you're following accounting standards.

Finding the total cost of ownership throughout an asset's lifespan may aid with decision-making. A lifetime cost analysis is what this is known as. This class includes costs for acquisition, maintenance, and, finally, disposal or replacement. A easy way to increase the system's efficiency is to educate employees on fixed asset management. If a company's fixed asset management and overall financial planning are in sync, then asset decisions will always support the company's goals. Management of a company's finances is essential to its success and is more than just a function. Companies cannot survive in today's complex business climate without the ethical conduct, meticulous control, and strategic planning that characterize financial management. Using good financial management practices is critical for achieving growth and success in the long run. Good financial management is the engine that drives both the short-term success and the long-term viability of any organization. The modern business environment is fast-paced, making effective financial management a strategic need. This article takes a look at the importance of financial management and how it affects a company's success.

**Fundamentals of Personal Finance Management:** The two most important parts of financial planning are goal setting and strategy development. Plans, forecasts, and budgets that help the company reach its goals are all a part of it. A well-thought-out budget is the foundation of good financial management. Among its principal roles as a financial blueprint are the efficient allocation of resources and the establishment of a benchmark for

performanceevaluation.

**Management of Organizational Funds:**

Organization must keep an eye on and manage its finances if it wants to stay on course. Regular analysis and comparison of actual performance with expected outcomes allows firms to make timely improvements.

Being completely forthright and honest is of the utmost importance when disclosing financial information. Readers have a clearer picture of a business's financial health and performance thanks to the disclosures and statements contained in financial reports.

**Risk Management:** In order to keep an organization's finances in good shape, it is essential to identify, assess, and mitigate any risks that may compromise them. Effective risk management strategies may help reduce uncertainty.

Decisions about the distribution of resources and the organization of the company's capital are crucial components of capital management. Finding the sweet spot between equity and debt is critical for optimal cost of capital and sound financial health in the long run.

Before putting their money anywhere, businesses should do their homework. Finding the pros and cons of potential ventures is a crucial component of financial management.

### **Research Gap**

Advanced analytics in fixed asset management may help businesses go from reactive to proactive asset care. Increased equipment lifespan, lower maintenance expenses, and less downtime. Few studies have examined the merits and downsides of predictive analytics in fixed asset management. Compared to financial consequences like ROI and asset turnover ratios, the organizational effects of successful fixed asset management, like as productivity, innovation, and competitiveness, have been understudied. Businesses must comprehend the non-financial benefits of efficient asset management to encourage technology adoption and process improvement programs to improve fixed asset management capabilities.

## Objectives of the Study

- To understand the process of Fixed Asset management
- To know the impact of inadequate Fixed Asset Management on Financial Performance
- To determine the present status of the Organizations Fixed Asset Management Practices
- To assess the effectiveness of Asset Utilization

## Research Methodology

The data is collected from the secondary source of the financial statements of the company. There is no primary data in this project report.

Research Design: Descriptive Research Design

Analytical Tools: Balance sheets with Ratio Analysis Source of the data

Secondary Source : The data which is collected from the secondary data which is already available for the analysis. In this research the data is gathered from the websites, journals, textbooks etc

## Limitations of the Study

- The study is constrained by time constraints.
- The data used for analysis might not have been collected at the optimal time.
- The results of the analysis might not be reliable enough to use for decision making.
- The data used for analysis comes from secondary sources, which might not be entirely accurate.

## Review of Literature

**A Study on Fixed Assets Management by A. Haritha, K Divya, (Oct 2019):** Assets and property that are not easily convertible into cash are called fixed assets in accounting. Property and plant and equipment (PP&E) is another name for these assets. When compared to liquid assets, such as cash and bank accounts, this could be seen in a different light. The term "fixed assets" is often understood to refer only to tangible items. Any asset that does not immediately benefit the company's end users or

customers is considered a fixed/non-current asset. Baking supplies (flour, yeast, etc.), money owed to the bakery by clients (debtors or accounts receivable), bank accounts, etc., are all examples of what would be considered current assets. Assets that do not generate immediate revenue include things like the bread oven, delivery vehicles, cash registers, and so on. None of our non-current assets have been purchased by anyone. In the business world, fixed assets may include everything from buildings and land to vehicles, furnishings, office supplies, computers, fixtures, and equipment. This company has invested in some very valuable assets that will serve it well for many years to come. When compared to assets having a shorter lifetime, they are often granted advantageous tax treatment, sometimes known as a depreciation allowance.

## Research on Fixed Asset Management from the perspective of Industry – Finance Integration – Based on CNN Method by Hong Jiu, Jing Wang, Shui Jiang, (2022):

The incomplete integration of financial data from fixed assets is a major issue in fixed asset management and financial integration. In this article, we show how to improve corporate fixed asset management and usage efficiency by collecting, extracting, processing, and applying data on fixed assets using the CNN approach. This method is great at target deep feature extraction. The issue of further optimization and enhancement is thus resolved. I developed a convolutional neural network (CNN) model and framework for fixed asset business data fusion, connected it with the fixed asset procurement business of the A grid firm, described how to put the CNN approach into practice for fixed asset business fusion, and then verified its functionality. The article provides practical suggestions for improving communication between the financial sector and fixed asset management companies, creating a company culture that aligns with the fixed asset industry, and integrating the two sectors through the use of innovative IT.

## Analysis of Fixed Assets Management in the Manufacturing Industry, India, by Dr. Toopalli Sirisha, Mrs.G.Githanjali Jain, (July 2023):

The possession and usage of physical objects by a business is known as a fixed asset. In this paper, we will look at the problem that affects asset management effectiveness and profitability and how

it stems from non-current fixed assets. The impact of estimates and values on accounting fixed assets is one of the several purposes of this research. The fixed assets management process involves carefully documenting and monitoring fixed assets from the time of acquisition until they are sold. Businesses cannot comply with reporting and accounting requirements without accurate record-keeping.

**AN Analysis of Fixed Assets Management of Sugar Industry in Karnatka by Dr.Salma Banu, (Dec 2022):** A significant chunk of capital investment goes into capital expenditures, which are important for depreciation policies and fixed asset management. How much and how it is depreciated impacts a factory's financial health and return on capital employed. Finding out how much depreciation there is in connection to gross block and sales is the main purpose of the research. A secondary goal of the study is to analyze the impact on sample sugar plant sales and return adequacy indices, gross block indices, and depreciation rates.

**A Study on Fixed Asset Management by Mr. P.C. Panchala Reddy, Mr. Dudekula , (Dec 2017):** Assets and property that are not easily convertible into cash are called fixed assets in accounting. Property, plant, and equipment (PP&E) is another name for these assets and properties that aren't needed right now. Something that can be used right now is like liquid assets, which include things like bank accounts and cash. The term "fixed assets" is often understood to refer only to tangible items. An extra way to look at fixed/non-current assets is as anything that a company doesn't sell to its consumers or end users. Baking ingredients, yeast, flour, and other liquid assets, as well as debtors' or accounts receivable's sales value, bank accounts, and other liquid assets could be considered a bakery's current assets. Its bread oven, delivery vehicles, cash registers, and other such items are examples of non-current assets.

**Fixed Asset Management in Public Sector Organization: Economics impact on a Developing country by Emmanuel Ikechukwn Okoye, (March 2011):** The objective of this research is to look at how Nnamdi Azikiwe University (NAU) handles fixed asset management and how it affects

emerging country economies. The theft, vandalism, and abandonment of fixed assets in Nigerian public sector enterprises need this study. Consequently, the study's principal objective is to discover these problems and what causes them. Researchers used both primary and secondary resources to compile their findings. A combination of the chi-square test and basic percentages was used for the data analysis.

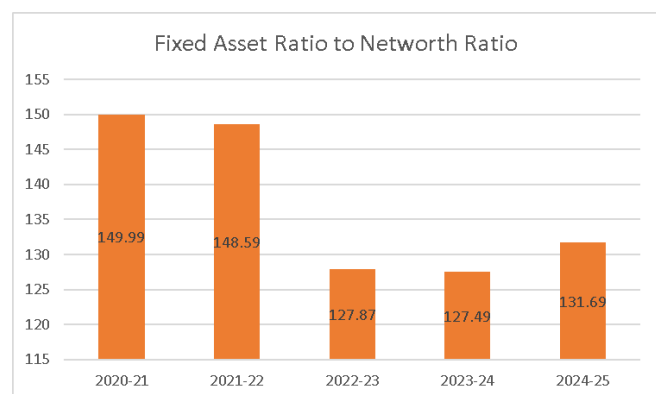
**Data Analysis and Interpretation**

A ratio is a useful tool for making qualitative judgments on a company's financial performance by summarizing massive amounts of financial data.

1. Fixed Asset to Net worth Ratio
2. Fixed Asset Ratio
3. Fixed Asset as a percentage to Current Liabilities
  - a. Total Investment Turnover Ratio
  - b. Fixed Assets Turnover ratio
4. Gross Capital Employed
5. Return on Fixed Assets

**Fixed Asset to Net worth Ration**

Year	Fixed Assets	Net worth	Fixed Asset Ratio to Net worth Ratio
2020-21	748.87	499.29	149.99
2021-22	785.20	528.44	148.59
2022-23	849.98	664.7	127.87
2023-24	944.47	740.84	127.49
2024-25	1013.82	769.86	131.69

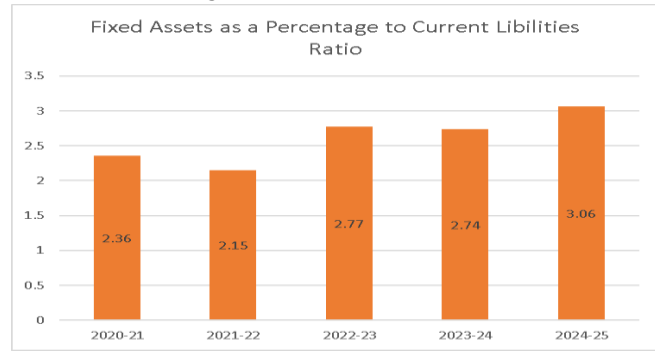


**Interpretation**

From the above data we can state that, from the Fixed Asset to Networth ratio shows from last five years from 2020-21 is 149.99, 2021-22 is 148.59, 2022-23 is 127.87, 2023-24 is 127.49, 2024-25 is 131.69.

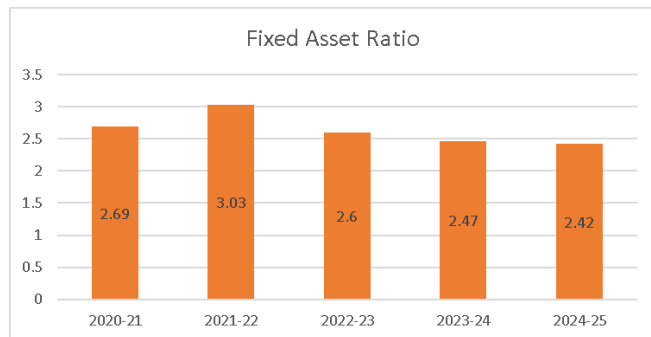
### Fixed Asset Ratio

Year	Fixed Assets	Capital Employed	Fixed Asset Ratio
2020-21	748.87	278.15	2.69
2021-22	785.20	258.77	3.03
2022-23	849.98	327.44	2.60
2023-24	944.47	382.39	2.47
2024-25	1013.82	418.59	2.42



### Interpretation

From the above data we can state that, Fixed Assets as a percentage to current liabilities shows from the last five years as 2020-21 is 2.36, 2021-22 is 2.15, 2022-23 is 2.77, 2023-24 is 2.74, 2024-25 is 3.06



### Interpretation

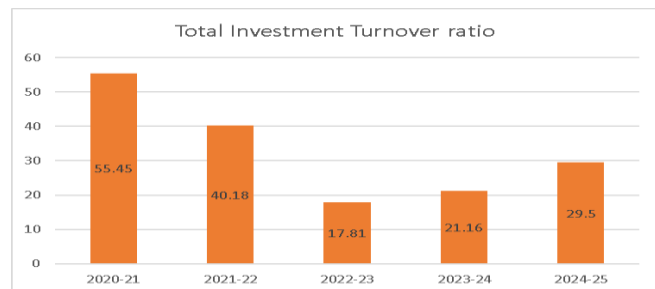
From the above data we can state that, from the Fixed Asset ratio shows from last five years from 2020-21 is 2.63, 2021-22 is 3.03, 2022-23 is 2.60, 2023-24 is 2.47, 2024-25 is 2.42.

### Total Investment Turnover Ratio

Year	Sales	Total Investment	Total Investment Turnover ratio
2020-21	979.88	17.67	55.45
2021-22	937.87	23.34	40.18
2022-23	1383.68	77.7	17.81
2023-24	1633.41	77.21	21.16
2024-25	1609.66	54.56	29.50

### Fixed Asset as a percentage to Current Liabilities

Year	Fixed Assets	Current Liabilities	Fixed Assets as a Percentage to Current Liabilities Ratio
2020-21	748.87	317.45	2.36
2021-22	785.20	365.96	2.15
2022-23	849.98	306.83	2.77
2023-24	944.47	345.31	2.74
2024-25	1013.82	331.63	3.06



### Interpretation

From the above data we can state that, Total Investment Turnover Ratio show the ratios decreasing and increasing from the last five years as 2020-21 is 55.45, 2021-22 is 40.18, 2022-23 is 17.81, 2023-24 is 21.16, 2024-25 is 29.50

### Fixed Asset Turnover Ratio

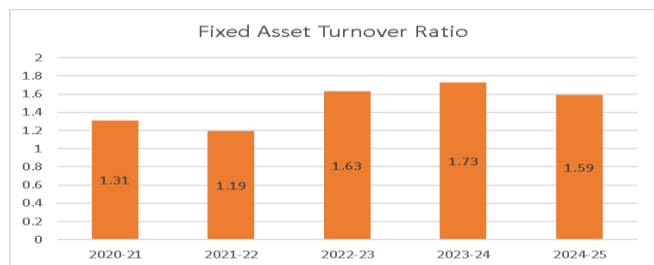
Year	Sales	Net Fixed Assets	Fixed Asset Turnover Ratio
2020-21	979.88	748.87	1.31
2021-22	937.87	785.2	1.19
2022-23	1383.68	849.98	1.63
2023-24	1633.41	944.47	1.73
2024-25	1609.66	1013.82	1.59



### Interpretation

From the above data we can state that, Goss Capital Employed is highest in the year 2024-25 i.e 1439.62 and lowest is in the year 2020-21 i.e. 1077.22

### Return on fixed Assets



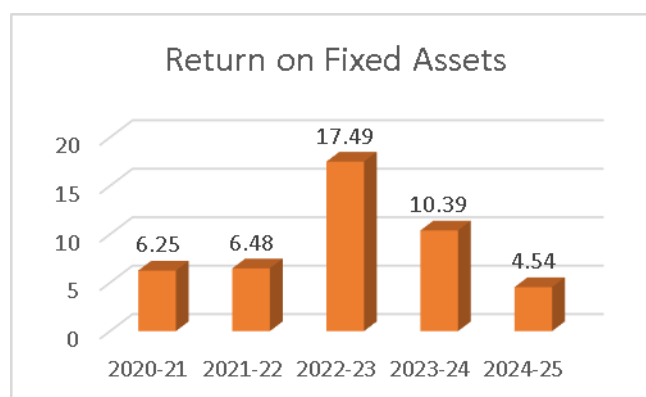
### Interpretation

From the above data we can state that, Fixed Asset Turnover ratio shows improvement form the year 2021-2223 where as in 2020-21 is shows 1.31, 2021-22 is 1.19, 2022-23 is 1.63, 2023-24 is 1.73, 2024-25 is 1.59.

Year	Profit After Tax	Net Fixed Assets	Return on Fixed Assets
2020-21	46.78	748.87	6.25
2021-22	50.85	785.2	6.48
2022-23	148.69	849.98	17.49
2023-24	98.14	944.47	10.39
2024-25	46	1013.82	4.54

### Gross Capital Employed

Year	Fixed Assets	Current Assets	Gross Capital Employed
2020-21	748.87	328.35	1077.22
2021-22	785.2	344.57	1129.77
2022-23	849.98	340.99	1190.97
2023-24	944.47	419.09	1363.56
2024-25	1013.82	425.80	1439.62



### Interpretation

From the above data we can state that, Return on fixed assets is highest in the year 2020-2021 i.e 17.49% and lowest in the year 2022-2023 i.e. 4.54% . In the rest of the years are like 2021-2022 is 10.39% 2021-2220 is 6.48%, 2018-2019 is 6.25%

## Findings

- The investment for the last five years as increased every year from 2020-21 is 17.47 crores, 2021-22 is 23.34 crs, 2022-23 is 77.70 crs, 2023-24 is 77.21 crs, 2024-25 is 54.56 crs.
- Fixed Assets from last five years are increasing year by year since from 2020-21 i.e. 748.87 to 785.20 in the year 2021-22 and then from there 849.98 in the year 2022-23 and 944.47 in the year 2023-24 from there 1013.82 in the year 2024-25 year.
- Fixed Asset to Networth ratio shows from last five years from 2020-21 is 149.99, 2021-22 is 148.59, 2022-23 is 127.87, 2023-24 is 127.49, 2024-25 is 131.69.
- Fixed Asset ratio shows from last five years from 2020-21 is 2.63, 2021-22 is 3.03, 2022-23 is 2.60, 2023-24 is 2.47, 2024-25 is 2.42.
- Fixed Assets as a percentage to current liabilities shows from the last five years as 2020-21 is 2.36, 2021-22 is 2.15, 2022-23 is 2.77, 2023-24 is 2.74, 2024-25 is 3.06
- Total Investment Turnover ratio show the ratios decreasing and increasing from the last five years as 2020-21 is 55.45, 2021-22 is 40.18, 2022-23 is 17.81, 2023-24 is 21.16, 2024-25 is 29.50
- Fixed Asset Turnover ratio shows improvement from the year 2021-2223 where as in 2020-21 is shows 1.31, 2021-22 is 1.19, 2022-23 is 1.63, 2023-24 is 1.73, 2024-25 is 1.59.
- Gross Capital Employed is highest in the year 2024-25 i.e 1439.62 and lowest is in the year 2020-21 i.e. 1077.22
- Return on fixed assets is highest in the year 2020-2021 i.e 17.49% and lowest in the year 2022-2023 i.e. 4.54% . In the rest of the years are like 2021-2022 is 10.39% 2021-2220 is 6.48%, 2018-2019 is 6.25%
- Fixed Asset to Networth ratio shows from last five years from 2020-21 is 149.99, 2021-22 is 148.59, 2022-23 is 127.87, 2023-24 is 127.49, 2024-25 is 131.69.

## Suggestions

- Evaluate Nagarjuna Cement's asset write-down policies. Check that the method you chose complies with all industry standards by comparing its effects on the financial statements.
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- Consider the complete lifecycle of fixed assets, from acquisition to disposal. Think about factors including technological obsolescence and shifting market demands when you evaluate your company's readiness to retire and replace assets.
- Get the fixed assets of Nagarjuna Cement in order by doing a detailed inventory of all of them. Information such as purchase dates, expenses, estimated lifetime, and current status should be provided.
- Categorize the many types of permanent assets (including land, buildings, and equipment) based on their significance to day-to-day operations and the kind of asset they are. Classifying assets makes it easy to utilize specific management techniques for each kind.
- Look at the processes for maintaining critical assets. It is important to assess the present level of preventive, predictive, and corrective maintenance methods in order to extend the life of assets and reduce downtime.
- Acquire a deeper understanding of the technological aspects of fixed asset management. Examine the digital solutions used by Nagarjuna Cement for real-time tracking, maintenance scheduling, and performance monitoring, including asset management software and internet of things (IoT) sensors.
- The reporting of fixed assets must adhere to all applicable regulations, therefore be sure of that. Verify that the annual report's financial disclosures concerning fixed assets are complete and correct.
- Risks associated with fixed asset management include, but are not limited to, legislative changes that affect depreciation rates and market fluctuations that affect asset pricing. Think about possible dangers and provide solutions to mitigate them.
- Analyze Nagarjuna Cement's fixed asset management strategies and compare them to those of their rivals. Find out what the firm is good at and where it can expand compared to others in the field.
- Research the available courses in asset management. Verify that workers have a good grasp of the value of assets and how to care for them correctly.
- Find out how well green efforts and fixed asset management mesh strategically. Look into the possibility of using more environmentally friendly disposal techniques or making modifications that save energy.

## Conclusion

The study of Nagarjuna Cement's Fixed Asset Management has shed light on many significant aspects of the company's approach to managing these assets. Analyzing their asset inventory, depreciation methodologies, maintenance plans, compliance, risk management, and technology integration, this study may assist Nagarjuna Cement enhance their operational efficiency and financial performance. Nagarjuna Cement will be able to use the data gathered from this study to refine and advance their current methods of fixed asset management. In order to remain competitive in the cement manufacturing industry, the organization should address the identified areas for improvement in order to boost operational efficiency, decrease risks, and maintain its position. Similar to any comprehensive study, Nagarjuna Cement must continually assess, review, and adjust its strategies to attain continuous success in its fixed asset management operations. Our understanding of what works in fixed asset management for manufacturing organizations will hopefully be expanded by the results of this research, which should also help the company expand.

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