

ABSTRACT

Nur Naningsih, (2019). ***Analysis of Inventory Accounting and Its Effect on Profit at CV. Bintang Timur Jaya***, Thesis Faculty of Economics and Business Department of Accounting Muhammadiyah University of Makassar. Guided by Supervisor I Edi Jusriadi and Advisor II Abd Salam.

This research is aimed to analyse of inventory accounting and its effect on the profit at CV. Bintang Timur Jaya. The method of data analysis is carried out by quantitative descriptive method. Conducted Data type that is in the form of data having the character of qualitative consisting of primary data and data of sekunder. Technique data collecting is conducted with observation, interview, and documantion.

The results showed that inventory records carried out by CV. Bintang Timur Jaya is a perpetual recording and inventory assessment using FIFO (First in First out) then an increase in the number of company profits of 3,6% to 3,25%.

Keyword : Inventory, Assessment of Inventory, FIFO