

ABSTRAK

SUCIANA, 2019 Analisis Penerapan Metode Persediaan Barang Dagang Berdasarkan PSAK No. 14 Tahun 2018 (Studi Kasus PT. Dian Nugraha sakti (Tupperware) Makassar), skripsi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Pembimbing I Bapak Amril dan Pembimbing II Ibu Linda Arisanty Razak.

Penelitian ini bertujuan untuk mengetahui metode persediaan barang dagang yang diterapkan pada persediaan PT. Dian Nugraha Sakti (Tupperware) berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) No.14 Tahun 2018, serta manajemen stok. Jenis penelitian yang digunakan dalam penelitian deskriptif kualitatif. Sumber data berupa data hasil wawancara, daftar persediaan barang dagang dan laporan keuangan PT. Dian Nugraha Sakti (Tupperware). Teknik analisis yang digunakan dalam penelitian adalah analisis deskriptif komparatif yaitu membandingkan metode persediaan PT. Dian Nugraha Sakti (Tupperware) dengan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 14 Tahun 2018.

Hasil penelitian penerapan Pernyataan Standar Akuntansi Keuangan (PSAK) No.14 Tahun 2018 mengenai persediaan dapat disimpulkan bahwa metode persediaan barang dagang PT. Dian Nugraha Sakti (Tupperware) telah sesuai dengan Pernyataan Standar Akuntansi Keuangan No. 14 Tahun 2018. Untuk manajemen stok perusahaan sudah efektif dengan berdasarkan katalog dan stok barang top order lebih tinggi dari barang low order.

Kata Kunci : *PSAK No.14 Tahun 2018, Pencatatan Dan Penilaian Persediaan Barang Dagang, Manajemen Stok*

ABSTRACT

SUCIANA, 2019 *Analysis of Application of Merchandise Inventory Method Based on PSAK No. 14 of 2018 (Case Study of PT. Dian Nugraha Sakti (Tupperware) Makassar), thesis of Accounting Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by First Adviser Mr. Amril and Advisor II Mrs. Linda Arisanty Razak.*

This study aims to determine the method of inventory of merchandise that is applied to the inventory of PT. Dian Nugraha Sakti (Tupperware) based on Statement of Financial Accounting Standards (PSAK) No.14 of 2018, and stock management. The type of research used in qualitative descriptive research. Data is from the results of interviews, inventory lists of merchandise and financial statements of PT. Dian Nugraha Sakti (Tupperware). The analysis technique used in the study is a comparative descriptive analysis that compares the inventory method of PT. Dian Nugraha Sakti (Tupperware) with Statement of Financial Accounting Standards (PSAK) No. 14 of 2018.

The results of the study of the application of the Financial Accounting Standard Statement (PSAK) No.14 Year 2018 regarding inventory can be concluded that the method of inventory of merchandise PT. Dian Nugraha Sakti (Tupperware) has not fully complied with the Statement of Financial Accounting Standards No. 14 of 2018. the company stock management has been effective based on catalogs and top order items higher than low order order items.

Keywords: PSAK No.14 Year 2018, Merchandise Inventory Listing and Valuation, Stock Management

