



ANALYSIS OF INVENTORY RECORDING AND VALUATION METHODS AT ELPETIGAI TASIKMALAYA CONSUMER COOPERATIVE BASED ON PSAK 14

ANALISIS METODE PENCATATAN DAN PENILAIAN PERSEDIAAN PADA KOPERASI KONSUMEN ELPETIGAI TASIKMALAYA BERDASARKAN PSAK 14

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Abstract

This study aims to analyze the inventory recording and valuation methods applied by the Elpetigai Tasikmalaya Consumer Cooperative based on the provisions of PSAK 14. The research method employed is descriptive qualitative, supported by quantitative analysis, through documentation studies, interviews, and financial statement analysis for the period of 2022 to 2024. The results of this study indicate that the cooperative uses a perpetual inventory recording system and the FIFO (First In, First Out) valuation method, which largely complies with PSAK 14. However, in terms of disclosure, the cooperative has not fully met the standards, as it does not include detailed accounting policies and inventory impairment information. This non-compliance affects the transparency and reliability of the financial statements, which may influence managerial decision-making. The study highlights the importance of implementing updated accounting standards to enhance the credibility of financial reporting and provides recommendations for improving inventory management to strengthen the cooperative's financial stability and operational efficiency.

Keywords : Cooperative, FIFO method, Inventory management, PSAK 14, Perpetual system

Abstrak

Penelitian ini bertujuan untuk menganalisis metode pencatatan dan penilaian persediaan yang diterapkan oleh Koperasi Konsumen Elpetigai Tasikmalaya berdasarkan ketentuan PSAK 14. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan dukungan analisis kuantitatif, melalui studi dokumentasi, wawancara, serta analisis laporan keuangan tahun 2022 hingga 2024. Hasil dari penelitian ini menunjukkan bahwa koperasi menggunakan sistem pencatatan persediaan permanen (perpetual system) dan metode penilaian FIFO (First In First Out), yang sebagian besar telah sesuai dengan PSAK 14. Namun, dalam hal pengungkapan, koperasi belum sepenuhnya memenuhi standar



karena tidak mencantumkan rincian kebijakan akuntansi dan penurunan nilai persediaan. Ketidaksesuaian ini berdampak pada transparansi dan kesesuaian laporan keuangan, yang dapat mempengaruhi pengambilan keputusan pada manajemen. Penelitian ini menjelaskan pentingnya penerapan standar akuntansi yang diperbaharui untuk meningkatkan kredibilitas pada laporan keuangan dan memberikan rekomendasi untuk perbaikan pengelolaan persediaan koperasi guna memperkuat stabilitas keuangan dan efisiensi operasional.

Kata Kunci : Koperasi, Manajemen Persediaan, Metode FIFO, PSAK 14, Sistem Perpetual

1. INTRODUCTION

The global economic outlook for 2025 shows a very positive trend, although there are still major challenges to be faced. The World Bank projects global economic growth of 2.8% (Kontan, 2025), reflecting a steady recovery after the various economic and international trade tensions that have occurred in recent years. Although there was a small decline compared to the previous year, the ongoing recovery in many countries shows the resilience and ability of the world economy to adapt to changes. Key sectors, such as international trade and the manufacturing industry, continue to perform well, providing a positive signal for global economic stability. This provides hope that the world economy is able to overcome major challenges and develop towards more stable and sustainable growth. The economy in Indonesia also managed to record a projected growth of 5.1% in 2025, an encouraging achievement. This positive performance reflects the competitiveness of Indonesian products in the international market, which also contributes to the overall global economic recovery. With the industrial and export sectors continuing to grow, Indonesia is able to maintain macroeconomic stability amidst global turbulence, providing an illustration that even though the world is facing major challenges, Indonesia continues to show stability and great potential for sustainable growth.

Along with these economic challenges, cooperatives in Indonesia also face a number of obstacles in optimizing their role in the local economy. Although cooperatives have great potential to contribute to the economy, various obstacles, both internal and external, hinder the development of this sector. Among them are limitations in management and administration, as well as the slow adoption of technology needed to improve operational efficiency. In addition, many cooperatives experience difficulties in managing human resources professionally, which affects the competitiveness of cooperatives in an increasingly competitive market.

One of the crucial issues faced by cooperatives is the implementation of appropriate accounting standards, especially in inventory management. Improper inventory management can disrupt the smooth operation of cooperatives and harm their financial performance. Many cooperatives have not fully implemented relevant accounting standards, such as Financial Accounting Standards Statement (PSAK) No. 14 regarding inventory. In addition, most cooperatives still use traditional inventory recording methods that are less efficient in dealing with dynamic market changes. At the LP3I Tasikmalaya Consumer Cooperative, for example, the inventory recording and valuation methods applied are not yet fully optimal. This is due to the lack of information about the latest methods, the inability of the cooperative to implement appropriate methods, and attachment to old methods that are considered good, so they have



doubts about changing them, even though these changes are needed to improve efficiency and accuracy in inventory management. So this research is very important to do. This research aims to explore the challenges faced by cooperatives in inventory management and to evaluate the implementation of existing accounting standards. It is hoped that this research can provide deeper insight into ways to improve inventory management and overall cooperative performance. In addition, the results of this study are expected to provide good recommendations for improving cooperative management so that they are better able to adapt to ever-changing economic developments.

In the research conducted by (Dewi Anggraeni, 2020) obtained the results that there is a discrepancy in the recording and disclosure of merchandise inventory at PT. Artha Wahana Surya. The application of inventory measurement and recognition has been carried out based on acquisition costs and the FIFO method, but in the disclosure section it was found that the company did not describe in detail the costs included in the cost of goods sold and the initial and ending inventory values in the income statement. This causes the information presented to not fully comply with the provisions of PSAK No. 14 of 2017 concerning Inventory Accounting.

In addition, Research conducted by (Palar et al., 2020)) shows that PT. Asia Tenggara Murni has implemented inventory recording, valuation, and disclosure methods that are in line with the standards set out in the Financial Accounting Standards Statement (PSAK) No. 14. The company uses a perpetual recording system and the FIFO (First In, First Out) valuation method and has reported inventory values in accordance with the provisions of PSAK No. 14. This finding illustrates how inventory management in the company follows proper accounting practices, both in terms of recording, valuation, and disclosure, which demonstrates a commitment to implementing appropriate accounting principles.

However, both studies have shortcomings. Such as the study conducted by (Dewi Anggraeni, 2020), where there is no in-depth analysis of the causes and impacts of recording errors and disclosure discrepancies on the quality of the company's financial reports. Meanwhile, from research conducted by (Palar et al., 2020) the absence of details of which areas or parts of the financial statements are in accordance or still need to be improved to fully comply with the provisions of PSAK No. 14. The improvements that the author will make for this study are to provide further explanations regarding the aspects that cause inconsistencies in recording and disclosing inventory, and to analyze the impact of these inconsistencies on the company's financial statements. With this analysis, it is hoped that companies can improve the transparency and reliability of their financial statements in accordance with applicable financial accounting standards .

2. RESEARCH METHODS

This study uses secondary data obtained from the financial statements of the Elpetigai Tasikmalaya Consumer Cooperative, inventory records, and relevant literature on inventory



recording and valuation methods. In addition, this study also utilizes data processing software such as Microsoft Excel and accounting applications used by the cooperative. This study was conducted at the Elpetigai Tasikmalaya Consumer Cooperative located in Tasikmalaya, West Java, which was chosen as the object of the study because it has quite active trading activities and uses an inventory recording and valuation system in its operational activities.

The purpose of this study is to assess the importance of inventory management in creating operational efficiency and increasing the profitability of cooperatives, as well as to ensure compliance with the provisions of PSAK 14. By evaluating the inventory recording and valuation methods applied, this study aims to provide an analysis of the effectiveness of the methods used and provide recommendations for improving the cooperative's inventory management system.

The data collection method in this study involved surveys and documentation studies. Data were obtained through interviews with cooperative managers to obtain an overview of the recording system used, as well as by analyzing financial reports and inventory documents to identify the methods applied. The collected data were then analyzed using a qualitative descriptive approach, which aims to describe existing phenomena without changing the variables studied. (Tamaulina Br. Sembiring, 2024). This study also uses quantitative analysis to measure the impact of inventory recording and valuation methods on cooperative financial performance, and compares them with applicable accounting standards.

3. RESULTS AND DISCUSSION

Inventory Recording Methods

There are two types of inventory recording methods, including: (Mulyadi, 2018)

1. Permanent Inventory Method (Perpetual System) Permanent inventory method because accounting records are arranged continuously (perpetually) both for recording the amount and the cost or basic price. In this way, the quantity and price of inventory can be seen at any time. This system is generally used by companies that sell products with high selling value and it is possible that each product unit has different specifications depending on consumer demand.
2. Periodic Inventory Method (Periodic Inventory System Methods) periodic inventory because the calculation of the amount and value of inventory is only calculated at the end of the period to prepare financial reports so that for each purchase or sale transaction of goods, the inventory account is never transferred or debited if there is a purchase or credited for sales.

The recording method used by the Tasikmalaya Elpetigai Consumer Cooperative is the permanent inventory method (Perpetual System) where every time a purchase or sale transaction occurs.

- a. Purchase of Inventory of Goods



Elpetigai Tasikmalaya Consumer Cooperative purchases merchandise with the majority of soft drinks from distributors and for types of snacks, purchases are made directly to wholesale stores. The cooperative records cash purchase transactions in the journal as follows:

RE Mart Merchandise Inventory	xxx	
RE Mart Cash		xxx

Meanwhile, for recording credit purchases, the journal is:

RE Mart Merchandise Inventory	xxx	
Trade Debt		xxx

b. Sales of Goods Inventory

The process of selling merchandise in the Cooperative is done in cash and credit, for credit sales itself the cooperative only applies it to every employee of the LP3I Tasikmalaya Polytechnic campus. Recording cash sales is as follows:

RE Mart Cash	xxx	
BD RE Mart Sales		xxx
HPP RE Mart	xxx	
RE Mart Merchandise Inventory		xxx

Meanwhile, for credit sales, the journal is:

RE Mart Receivables	xxx	
BD RE Mart Sales		xxx
HPP RE Mart	xxx	
RE Mart Merchandise Inventory		xxx

Inventory Valuation Methods

Valuation of merchandise inventory can be done using various methods. However, in accounting practice, only three methods are widely used, namely the FIFO (First In First Out) method, the LIFO (Last In First Out) method, and the average method . These (Aan Darwati, 2018)three methods have different bases and approaches in calculating inventory value, with each having a different impact on the company's financial statements.(Wijayani, 2019).

1. FIFO Method (First In First Out)

The FIFO (First In First Out) method is regulated in PSAK No. 14 concerning Inventory, which states that the first inventory purchased will be sold or used first, while goods purchased or produced later will remain as ending inventory (PSAK No. 14, Paragraph 27). According to the Indonesian Institute of Accountants (IAI, 2018), the FIFO or MPKP (First In First Out) formula assumes that the first goods entered will be sold first, so that the remaining goods are the most recently purchased or produced.

2. Average Method



The average method calculates the inventory price based on the average price of all goods purchased, taking into account the quantity and price of goods purchased. In a physical system, this method can be applied using a simple average or a weighted average. (IAI, 2018) explains that this method assumes that all goods are mixed without distinguishing between goods that have been sold and those that are still remaining. Therefore, the inventory price is calculated based on the average price paid for the goods.

3. LIFO Method (Last In First Out)

The LIFO (Last In First Out) method assumes that the last goods entered will be sold first, while the first goods entered will be sold later. This method is often used by trading companies that have goods with characteristics that do not change shape or expire quickly (AA Ramadhany, 2022). In this method, sales of goods are calculated based on the price of the most recently purchased goods, which can affect reported profits and the calculation of taxes imposed by the company.

Currently, the Indonesian Institute of Accountants (IAI) only allows the use of the FIFO and Average methods in inventory valuation, while the LIFO method is prohibited because it can cause distortion in financial statements and result in lower profit calculations compared to the FIFO method. This can affect tax calculations, because smaller profits will reduce the tax burden that must be paid by the company. The prohibition on the LIFO method in Indonesia is also reinforced by the provisions in Article 10 paragraph 6 of Law No. 36 of 2008 concerning Income Tax which states that " Inventory and use of inventory for calculating the cost of goods sold must be assessed based on the average acquisition price or by prioritizing the first inventory acquired"(Imagama, 2024).

The inventory valuation method applied by cooperatives is FIFO (First In First Out) or MPKP (First In First Out). This means that the first item to enter the inventory is the first item to be sold. This method is considered beneficial for cooperatives engaged in trade, because it can avoid the problem of product expiration dates . Products that are approaching their expiration date will be placed first on the shelves provided, so they are sold faster and reduce the risk of goods not being sold on time.

This inventory valuation is considered more profitable compared to the average method because it can reduce COGS (Cost of Goods Sold) and increase assets in the form of inventory, as in the following table.

Table 1. Comparison of FIFO and Average Methods

Year	Method			
	FIFO		Average	
	HPP	Ending Inventory	HPP	Ending Inventory
2022	Rp. 78,873,416	Rp. 11,225,961	Rp. 80,891,384	Rp. 10,971,081
2023	Rp. 66,593,325	Rp. 4,212,756	Rp. 68,627,013	Rp. 4,052,130
2024	Rp. 52,188,500	Rp. 4,232,694	Rp. 53,802,636	Rp. 4,201,335



	Rp. 197,655,241	Rp. 19,671,411	Rp. 203,321,033	Rp. 19,224,546
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Based on the table data above, inventory assessment using the FIFO method is considered more profitable because from the total data for the last 3 (three) years, the Cooperative obtained a total COGS of Rp197,655,241 with a final inventory value of Rp19,671,411, while using the Average method, the total COGS obtained was Rp203,321,033 with a final inventory value of Rp19,224,546. A high COGS value will affect the profit obtained by the cooperative because the profit is obtained from Sales minus COGS.

Inventory Disclosure

The inventory disclosure made by the LP3I Tasikmalaya consumer cooperative is:

Table 2. Profit and Loss Report of Elpetigai Tasikmalaya Consumer Cooperative

INCOME STATEMENT				
DECEMBER 2024				
Period 01 December 2024 – 31 December 2024				
4111	BD RE Mart Sales	1a	Rp. 8,542,500	
5111	HPP RE Mart		-Rp 6,015,500	
	RE Mart Gross Profit	1l		Rp. 2,527,000
4112	BD RE Canteen Sales		Rp -	
5112	HPP RE Kantin		Rp -	
	Gross Profit RE Kantin			Rp -
4113	Credit Sales	1b	Rp. 1,465,000	
5113	HPP Credit		-Rp 1,400,949	
	Gross Profit of Pulses	1m		Rp. 64,051
4114	FC/IT Revenue	1c	Rp. 62,000	
5114	HPP PC/IT		Rp -	
	Gross Profit FC/IT			Rp. 62,000
5115	Purchase freight charges		Rp -	
5116	Purchase Discount		Rp -	
7111	Consignment commission income	1d	Rp. 787,000	
7112	Ijarah Income		Rp-	
7113	Other Income		Rp. 486,500	
7114	Interest income		Rp. 29,028	
7115	L/R Sales of Fixed Assets		Rp -	
7116	L/R Investment/Securities		Rp -	



Total			Rp. 1,302,528
Total Revenue			Rp. 11,372,028
Gross profit	1n		Rp. 3,955,579
OPERATING EXPENSES			
6111	RE Mart Employee Salary Expense	1f	Rp. 1,567,000
6112	Employee Salary Expense RE Kantin		Rp -
6113	RE Mart Supplies Expense		Rp. 30,000
6114	RE Canteen Equipment Expense		Rp -
6115	RE Mart Rental Expense		Rp -
6116	Rent Expense Re Kanteen		Rp -
6117	Administrative Expenses	1g	Rp. 20,000
6118	Transportation Load	1h	Rp. 27,000
6119	RE Mart Equipment Expense	1i	Rp. 30,000
6120	Canteen RE Equipment Expense	1i	Rp -
6121	Damage Load		Rp -
6122	Bad Debt Expense	1h	Rp -
6123	Other Expenses	1k	Rp -
7115	L/R Sales of Fixed Assets		Rp -
7116	L/R Investment/Securities		Rp -
8111	Interest expense	1e	Rp. 5,805
8113	Cow Visit Load		Rp -
Total Load			Rp. 1,679,805
Net Profit Before Tax			Rp. 2,275,774
8112	Tax Burden		Rp -
Net Profit After Tax			Rp. 2,275,774

Table 3. Balance Sheet Report of Elpetigai Tasikmalaya Consumer Cooperative

BALANCE SHEET REPORT			
DECEMBER 2024			
Period 01 December 2024 – 31 December 2024			
ASSETS			
CURRENT ASSET			
1110	Cash in hand		Rp -
1111	RE Mart Petty Cash	3a	Rp. 100,000
1112	Petty Cash RE Kantin		Rp -
1113	RE Mart Cash	3b	Rp. 2,464,384
1114	RE Canteen Cash		Rp -



1115	Cash Credit	3c	Rp. 2,993,645
1116	FC/IT Cash	3d	Rp. 1,270,500
1117	RE Farm Cash		Rp -
1118	Cooperative Cash	3e	Rp. 1,609,500
1119	Other Cash		Rp -
1120	Cash in Bank		Rp -
1121	BJB Bank - RE Mart	3f	Rp. 53,503,116
1122	BPR Artha Banjar - RE Mart		Rp. 15,114,620
1123	BPR Artha Banjar - RE Canteen		Rp -
1130	Receivables		Rp -
1131	RE Mart Accounts Receivable	3g	Rp. 616,500
1132	RE Kantin Trade Receivables		Rp -
1133	Credit Receivables	3h	Rp. 448,500
1134	IT/FC Receivables		Rp -
1135	Other receivables	3i	Rp -
1140	Supply		Rp -
1141	RE Mart Merchandise Inventory	3h	Rp. 4232,694
1142	RE Kantin Merchandise Inventory		Rp -
1143	Deposit Credit Supply	3k	Rp. 482,411
1144	IT/FC supplies		Rp -
1145	RE Farm Supplies		Rp -
1150	Equipment		Rp -
1151	RE Mart Supplies	3l	Rp. 150,500
1152	RE Canteen Equipment		Rp -
1153	IT/FC Equipment		Rp -
1154	Office supplies		Rp -
1155	Other Equipment		Rp -
Total Current Assets			Rp. 82,986,370
FIXED ASSETS			
1210	Equipment		Rp -
1211	RE Mart Equipment	3m	Rp. 1,800,000
1212	RE Canteen Equipment		Rp -
1220	Accumulated Depreciation of Equipment		Rp -
1221	RE Mart Equipment Accm	3n	-Rp 450,000
1222	Akm Ed. RE Canteen Equipment	3o	Rp -
1310	Investment	3p	Rp. 21,000,000
Total Fixed Assets			Rp. 22,350,000
TOTAL ASSETS			Rp. 105,336,370



LIABILITIES			
SHORT TERM OBLIGATIONS			
2110	Voluntary Savings of Cooperative Members	Rp -	
2111	Social Fund	Rp. 941,000	
2112	Trade Debt	3q Rp -	
2113	Cooperative Inauguration Fund	Rp -	
2114	Salary Debt	Rp -	
Current Liabilities Amount			Rp. 941,000
LONG TERM OBLIGATIONS			
2115	Other Debts	Rp -	
Amount of Long Term Liabilities			Rp -
Amount of Liabilities			Rp. 941,000
CAPITAL			
3310	Principal Savings	Rp. 12,000,000	
3311	Mandatory Savings	Rp. 78,825,000	
3312	Additional Mandatory Savings from SHU	Rp -	
3313	Remaining Business Results	-Rp 3,333,979	
3314	Current period profit and loss	Rp. 16,904,349	
3315	Private	Rp -	
3316	Dividend	Rp -	
3317	Historical Balancing	Rp -	
Capital Amount			Rp. 104,395,370
TOTAL PASSIVENESS			Rp. 105,336,370

Source: Elpetigai Tasikmalaya Consumer Cooperative 2024

PSAK 14

Financial Accounting Standards Statement (PSAK) No. 14 regulates the accounting treatment of inventory in financial statements. This PSAK provides guidelines on how companies should recognize, measure, and disclose inventory. According to PSAK 14, inventory is defined as an asset that meets one of three criteria: a) available for sale; b) in the process of production for sale; c) in the form of materials or supplies to be used in the production process or to provide services.

PSAK 14 applies to all types of inventory, with the exception of: a) work in progress arising from construction contracts, including related service contracts (which are regulated in



PSAK 34: Construction Contracts); and b) financial instruments (which are regulated in PSAK 50: Financial Instruments: Presentation and PSAK 55: Financial Instruments: Recognition and Measurement). In addition, PSAK 14 also regulates in detail the recognition, measurement, and disclosure of inventory in the financial statements.

Table 4. Comparison of Recording in Companies and PSAK No. 14

Aspect	Company	PSAK No. 14	Note
Confession /Recording	Purchase of inventory (cash) Merchandise Inventory xxx RE Mart xxx cash Purchase of inventory (credit) Merchandise Inventory xxx Accounts Payable xxx Sales of inventory (cash) RE Mart xxx cash BD RE Mart xxx sales HPP RE Mart xxx RE Mart Merchandise Inventory xxx Sales of inventory (credit) Receivables RE Mart xxx BD RE Mart xxx sales HPP RE Mart xxx RE Mart Merchandise Inventory xxx	Purchase of inventory (cash) Merchandise Inventory xxx xxx cash Purchase of inventory (credit) Merchandise Inventory xxx Accounts Payable xxx Sales of inventory (cash) xxx cash Sales xxx Sales of inventory (credit) Accounts Receivable xxx Sales xxx	In accordance
Inventory Valuation	FIFO method	FIFO and Average are allowed	In accordance
Disclosure	Only discloses the amount of inventory on the balance sheet without details of policies or impairments.	Valuation method, inventory classification, amount of inventory recognized as an expense, and recognition of impairment, if any.	Not yet suitable

Research on the Elpetigai Tasikmalaya Consumer Cooperative revealed several aspects that caused discrepancies in recording and disclosing inventory compared to the provisions of PSAK No. 14. One of the main causes is the lack of information related to the latest standards, where the cooperative still uses a system that is considered appropriate without any effort to update the recording method in accordance with applicable provisions. In addition, the lack of understanding from the cooperative management is also an obstacle, where management feels that the methods applied so far have been quite effective and are reluctant to adapt to changes that are considered complicated and require adjustments to the internal system.



This inconsistency has a negative impact on the cooperative's financial statements. The resulting report becomes less transparent because it does not include important information regarding accounting policies, inventory valuation, and the possibility of impairment. This can make inventory risk assessment difficult and hinder early prevention of loss risks. In addition, inaccuracy in recording inventory affects the calculation of Cost of Goods Sold (COGS), which in turn can lead to misjudgment of net income and affect managerial decision making.

Cooperatives need to improve their understanding of the latest applicable accounting standards, especially in terms of recording and disclosing inventory, and update their financial reporting systems to be more in line with the provisions of PSAK No. 14. By doing so, cooperatives will be able to improve the transparency and accuracy of financial reports, maintain credibility, and increase trust from all stakeholders.

4. CONCLUSION

Based on the results of the study, it can be concluded that the Elpetigai Tasikmalaya Consumer Cooperative has implemented a permanent inventory recording method (perpetual system) and uses the FIFO valuation method in accordance with the provisions of PSAK 14. This contributes to more accurate recording and facilitates inventory monitoring. However, in the inventory disclosure section, the cooperative has not fully met the PSAK 14 standards, especially in the aspect of presenting accounting policies related to inventory and information on potential impairment. This inconsistency reduces the level of transparency of financial reports and can affect management decision making.

To improve the accuracy and credibility of financial reports, cooperatives are advised to update their reporting systems by listing all policies related to inventory and considering the potential for inventory decline. The use of appropriate and current accounting standards is expected to increase member trust, facilitate access to funding, and support sustainable cooperative growth. This study also opens up opportunities for further research on the impact of implementing PSAK 14 on operational efficiency and financial performance of cooperatives in Indonesia.

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