

ABSTRACT

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Title : Analisis Metode Penilaian Persediaan Isi Ulang Tabung
Gas LPG 12 kg yang Berdampak pada Laba Kotor PT. X

This research is a case study of PT. X is based in West Java. The purpose of this study is how to assess inventory of 12 kg LPG gas cylinder refill using the FIFO method and the average method and their impact on gross profit at PT. X. The research method used is descriptive qualitative method. The method that discusses various cases that are general about specific things that are examined from the perspective of cause and effect, to a reality that occurs both behavior found by the social layer, also hidden behind a behavior that is shown. The purpose of using qualitative descriptive method is to find out the differences in the results of the two methods, FIFO and average, which produce the final inventory and cost of goods sold so that they can find out the gross profit generated, the results obtained will be made the results of narrative analysis with various factors that occur in company operations. Based on the results of the analysis that researchers have done, the researchers suggest that PT. X in the assessment of the inventory of refillable LPG 12 kg gas cylinders using the average method because of the results of the analysis for three years, obtained in the period 2018 and 2019 PT. X produces a low cost of goods sold so the gross profit is higher by using the average method. In accordance with PSAK 14 no. 25 (2018) allows using the FIFO and average inventory valuation methods.

Keywords: inventory valuation, FIFO and average method, gross profit