

## **ABSTRACT**

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### **IMPLEMENTATION OF ACCOUNTING FOR INVENTORY ACCORDING TO PSAK NO. 14 AT PT NIPPON INDOSARI CORPINDO, TBK**

Keywords: PSAK No. 14, Accounting treatment of inventory

(ix + 53 + lampiran )

The company does treatment supply good and correct stuff \_ with refers to the Statement Standard Financial Accounting PSAK No.14 concerning treatment accountancy For supply . PSAK No. 14 is expected help company in note down and assess supply . Problems resolved \_ For overcome problem in PSAK No. 14 , including treatment accountancy supplies , space scope classification inventory , measurements inventory , influencing costs \_ inventory , and disclosure supply .

This research uses qualitative data , namely secondary data . source of data in research This is PT Nippon Indosari Financial Report Corpindo obtained \_ from the official website of the Indonesian Stock Exchange . Comprised Financial Reports from Financial Position Report , Profit and Loss Statement , and income Other comprehensive as well Notes to Financial Reports for the period in 2022.

Based on comparison treatment accountancy inventory at PT Nippon Indosari Corpindo Tbk , above element classification , measurement , disclosure , and recognition supply get the result is, classification supply has in accordance with PSAK No.14 . Measurement \_ supply has in accordance with PSAK No. 14 recognized inventories \_ based on cost acquisition or cost conversion and costs other . Disclosure supply has in accordance with PSAK No. 14 Total every decline mark recognized inventory \_ as burden in period walk . Confession \_ supply has in accordance with PSAK No. 14 , supplies for sale so mark recorded supply recognized as expenses in the period he admitted on sale the .

Implementation of PSAK 14 in classification , measurement , disclosure , assessment and recognition to inventory at PT. Nippon Indosari Corpindo , based on results research discussion \_ do it , you can concluded that , implementation classification supply Already in accordance with PSAK 14. Limitations study This only utilise One period , ie in 2022 .

Bibliography (2018 – 2023)