

## **ABSTRACTION**

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### **ANALYSIS OF THE APPLICATION OF INVENTORY ACCOUNTING BASED ON PSAK NO.14 AT PT. MAYORA INDAH TBK**

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Keywords : PSAK 14, Merchandise Inventory, Inventory Accounting

(xiii + 38 + Attachment)

Inventory is one of the vital elements in the company's operational activities which has an important role in making profits. In Indonesia, accounting standards related to inventory are regulated in PSAK 14. This study aims to analyze whether the application of classification, measurement, disclosure, recognition and assessment is in accordance with PSAK 14. Company PT. Mayora Indah Tbk has grown to become one of the *Fast Moving Consumer Goods Industry* (FMCG) companies that has been recognized globally. The research method in this study uses secondary data obtained from PT. Mayora Indah Tbk. The data collection techniques used are literature and documentation. Analytical tools used descriptive, quantitative and qualitative analysis. The result of the research on the application of inventory classification is trade goods at PT. Mayora Tbk is in accordance with PSAK paragraph 37. The results of the research on the application of inventory measurement are assessed based on which is lower between the cost of acquisition and the net realizable value at PT. Mayora Indah Tbk. is in accordance with PSAK 14 paragraphs 11, 12 and 14. The result of the research on the application of inventory disclosure is that there are no impairment reserves and obsolete inventory, there is no inventory used as collateral for bank debt to PT. Mayora Indah Tbk complies with PSAK paragraph 36. The result of the research on the application of inventory recognition is that inventory is recognized as an expense at the time of occurrence at PT. Mayora Indah Tbk is in accordance with PSAK paragraph 34. The result of the research on the application of inventory valuation is using the weighted average method by calculating the total value of inventory with the total inventory units at PT. Mayora Indah Tbk is in accordance with PSAK 14 paragraph 24.

Bibliography (2015-2022)