DAFTAR ISI

HALAMAN JUDUL ........................................................................................... i HALAMAN PERSETUJUAN PEMBIMBING ................................................. ii HALAMAN PERSETUJUAN DAN PENGESAHAN ........................................ iii DAFTAR RIWAYAT HIDUP.............................................................................. iv PERNYATAAN ORISINALITAS ....................................................................... v ABSTRAK ............................................................................................................ vi KATA PENGANTAR .......................................................................................... vii DAFTAR ISI ......................................................................................................... ix DAFTAR TABEL ................................................................................................. xi DAFTAR GAMBAR ............................................................................................ xii DAFTAR LAMPIRAN ......................................................................................... xii

BAB I PENDAHULUAN

1,1 Latar Belakang ................................................................................ 1

1.2 Rumusan Masalah ........................................................................... 3

1.3 Tujuan Penelitian............................................................................. 3

1.4 Manfaat Penelitian........................................................................... 3

1.5 Metode Analisis Data ...................................................................... 3

1.6 Deskripsi Umum Entitas ................................................................. 4 a. Gambaran Umum Entitas .......................................................... 4 b. Struktur Organisasi Dan Job Deskripsi ..................................... 5 c. Aktivitas Usaha ......................................................................... 10

BAB II PERLAKUAN AKUNTANSI PERSEDIAAN BAHAN BAKU

2.1 Landasan Teori ................................................................................ 11

1. Akuntansi .................................................................................. 11

2. Perlakuan Akuntansi ................................................................. 12

3. Persediaan.................................................................................. 12

4. Bahan Baku ............................................................................... 13

5. Konsep Perlakuan Akuntansi .................................................... 13 a. Pengakuan ............................................................................ 14 b. Pengukuran .......................................................................... 14 c. Pencatatan ............................................................................ 14 d. Penyajian ............................................................................. 14

6. Metode Penilaian Persediaan .................................................... 15 a. Metode FIFO (first in first out) ........................................... 15 b. Metode Rata-Rata Tertimbang (weighted average) ............ 15 c. Metode Identifikasi Khusus ................................................ 15

7. Metode Pencatatan Persediaan ................................................. 16 a. Sistem Periodik (Fisik) ......................................................... 16 b. Sistem Perpektual (Buku)..................................................... 16 c. Penyajian Persediaan dalam Laporan Keuangan.................. 17

2.2 Perlakuan Akuntansi Persediaan Bahan Baku Pada

PT. Salim Ivomas Pratama Tbk. Bitung........................................ 19

1. Jenis-Jenis Produk Bimoli ......................................................... 19

2. Jenis-Jenis Bahan Baku ............................................................. 19

3. Perlakuan Akuntansi Persediaan Bahan Baku .......................... 20

1. Pengakuan Persediaan ........................................................ 20

2. Penilaian Persediaan ........................................................... 21

3. Pencatatan Persediaan ......................................................... 23

4. Penyajian Persediaan ........................................................... 23

2.3 Evaluasi ......................................................................................... 26

BAB III PENUTUP

3.1 Kesimpulan .................................................................................... 28

3.2 Saran............................................................................................... 29

DAFTAR PUSTAKA .................................................................................... 30