ABSTRACT


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Keyword : FIFO, Rata-rata, Price Earning Ratio, Variabel Kesempatan Produksi dan Investasi.

Inventory is one of the assets that has a considerable value, therefore inventory is reporting must be considered. Selection to determine method cost of goods inventory aims to satisfy the desires of investors in regard to the market value of companies that will provide a level of expected return by investors as well as the aims to determine its effects on the price earning ratio (PER) which is controlled by the variable production-investment opportunities i.e. variability of cost good of sold inventory, firm size, variability hpp, and variability net profit.

The object of the research are manufacturing companies listed in the BEI during 2010 to 2012. Hypothesis Testing is used univariate test with the average difference (t-test) and Mann-whitney, meanwhile multivariate testing using is linear regression multiple with variable control. The significance level is 5%.

The univariate testing results indicate that firm size and variability of net profit different a significant between company the methods of cost of goods inventory FIFO on average. Meanwhile variability Inventory and variability cost of goods sold in significant result. Price earning ratio at the univariate testing is also obtaining results in significant, therefore there is no different PER between the company that used FIFO and average method. Multivariate testing results shows that the determination of cost of goods inventories method has significant influence to price earning ratio with variable controls of variable production-investment opportunities i.e. variability inventory, firm size, variability of cost of goods sold and variability net profit.