

**ANALYSIS OF THE EFFECT OF PROFIT MARGIN AND
METHOD OF INVENTORY COST FLOW OF MARKET VALUE
(A Case Study of Registered Consumer Goods Industry in the IDX
Year 2008-2009)**

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ABSTRACT

The purpose of this study was to determine the effect of inventory cost flow method, and profit margins as an independent variable the effect of market value as the dependent variable. This study uses the annual financial statements (Annual Report) and ICMD (Indonesian Capital Market Directory) in 2009. This study used Multiple Linear Regression Analysis. This analysis is to determine the relationship between the free variable with a variable not free. The coefficient of determination used to determine the percentage contribution of the influence of the free variable. The results showed that the simultaneous method of inventory cost flow and profit margins but not significant effect on market value, with the contribution of independent variables on the dependent variable of 9.9%. Based on the F test showed that together have no significant effect among all independent variables (method of inventory cost flow, profit margins) to market value.

Key: market value, the method of inventory cost flow, profit margins