Evaluation System for Recording Slow-Moving and Assessment of Slow Moving Inventories Using the FIFO Method on Medika Permata Hijau

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ABSTRACT

This study analyzed the Accounting Inventory adopted by Medika Permata Hijau Hospital. This study aims to determine the application of inventory accounting and conformance to the Statement of Financial Accounting Standards (SFAS) No.14. Research used in writing this paper is to use descriptive research method, namely the author will make a systematic description of the actual and existing data on Medika Permata Hijau Hospital.

Results from this study show that in its inventory records Permata Hijau Hospital Medika perpetual method of recording and the valuation of inventories using the FIFO method, whereby the overall application of inventory accounting Medika Permata Hijau Hospital regarding the suitability of the classification of inventory, cost, inventory cost, the method of recording and inventory valuation, up to the presentation and disclosures in the financial statements conformed to GAAP already.

Keyword: evaluation, recording Slow Moving inventory and valuation according to SFAS.