

## **ABSTRAK**

Peninjauan ini bertujuan untuk mengetahui praktik atau penerapan akuntansi persediaan pada Toko Elzatta Kudus serta kesesuaiannya terhadap peraturan dan literatur yang berlaku. Peninjauan kesesuaian meliputi definisi persediaan, metode pencatatan persediaan, asumsi arus biaya persediaan, dan penilaian persediaan. Dengan melakukan metode pengumpulan data berupa observasi dan wawancara, penulis mendapatkan hasil berupa tinjauan definisi persediaan, penggunaan metode perpetual dan asumsi arus biaya identifikasi spesifik yang telah sesuai dengan PSAK 14 serta penilaian persediaan hanya menggunakan biaya perolehan yang belum tepat menurut PSAK 14.

**Kata kunci:** persediaan, penilaian, metode pencatatan, asumsi arus biaya

## ***ABSTRACT***

*This review aims to determine the practice or application of inventory accounting at the Elzatta Kudus Store and its compliance with applicable regulations and literature. The conformity review includes inventory definition, inventory recording methods, inventory cost flow assumptions, and inventory valuation. By conducting data collection methods in the form of observations and interviews, the authors obtain results in the form of a review of the definition of inventory, the use of the perpetual method and the assumption of a specific identification cost flow that is in accordance with PSAK 14 and the valuation of inventory only uses cost which is not appropriate according to PSAK 14.*

**Keywords:** *inventory, valuation, recording, cost flow assumptions*