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# Analysis of Factors Influencing the Choice of Inventory Accounting Methods in Manufacturing Companies Listed on the Bei

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***Abstract:*** *This research was created to obtain research objectives and factors influencing the choice of inventory accounting methods in manufacturing companies listed on the IDX in the industrial and chemical sector in 2019-2021. This research uses quantitative research. The population in this research is manufacturing companies listed on the IDX in the industrial and chemical sector in 2019-2021 as many as 16 and the research sample was 48 samples. The partial research results conclude that Inventory has a positive and significant effect on the Inventory Accounting Method, Cost of goods manufactured has no significant effect on the Inventory Accounting Method, Gross profit margin has no and no significant effect on the Inventory Accounting Method, k Liquidity has a significant and significant effect on the Inventory Accounting Method. Simultaneously, inventory, cost of production, gross profit margin, and liquidity have a positive and significant effect on the Inventory Accounting Method.*
***Keywords:*** *Inventory, Cost of Goods Manufactured, Liquidity, Gross Profit Margin, Inventory Accounting Methods*

## I. Introduction

In the business world, many have a big influence and are very important in the development of the world economy. This can be seen with the increasing development of the economy and even more and more new companies being listed on the Indonesian Stock Exchange, so the relationship between companies is getting tighter. The application of the assessment method influences the means for companies to obtain funds from the public. Regulations in PSAK No. 14 of 2015 are directly proportional to the tax regulations in Indonesia as outlined in Article 10 Paragraph 6 of Law Number 36 of 2008 concerning Income Tax. Tax regulations in Indonesia only recognize the first in first out method and the weighted average method. Apart from reasons for profit and tax expense purposes, the choice of inventory valuation method is also carried out to pay attention to the outflow and inflow of inventory in a period. Companies must be able to manage inventory storage to prevent inventory buildup, risk of loss due to inventory damage, and price reductions.

**Table 1.** Data Phenomenon.

| ISSURCODE | YEAR | SUPPLY | HPP | GROSS PROFIT | SHORT-TERM LIABILITIES | TOTAL INVENTORY |
|---|---|---|---|---|---|---|
| IMPACT | 2020 | IDR 413,891,672,209 | IDR 1,146,328,782,026 | IDR 651,186,095,216 | IDR 608,353,619,395 | IDR 1,797,514,877,242 |


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| | | | | | | |
|---|---|---|---|---|---|---|
| | 2021 | IDR 593,121,544,038 | IDR 1,419,602,931,217 | IDR 807,764,280,577 | IDR 639,768,354,487 | IDR 2,227,367,211,794 |
| | 2022 | IDR 762,942,590,183 | IDR 1,829,933,270,522 | IDR 978,765,386,265 | IDR 716,738,190,188 | IDR 2,808,698,656,787 |
| HERE | 2020 | IDR 46,219,333,933 | IDR 225,159,331,709 | IDR 49,206,175,734 | IDR 88,075,143,319 | IDR 274,365,507,443 |
| | 2021 | IDR 61,472,279,663 | IDR 278,340,480,109 | IDR 102,000,357,029 | IDR 106,147,059,315 | IDR 380,340,837,138 |
| | 2022 | IDR 76,523,599,294 | IDR 320,852,814,056 | IDR 92,792,431,809 | IDR 117,675,256,198 | IDR 413,645,245,865 |

Sample data from PT. Impack Pratama Industri (IMPC) shows that inventory in 2020–2022 increased by 28.6 – 43.3%, cost of goods sold increased by 23.8 – 28.9% and gross profit increased by 21.1 – 24%. It can be concluded that the data above is inversely proportional to the FIFO method theory because this method produces the highest ending inventory, lowest COGS, and higher gross profit.

Sample data from PT. Singaraja Putra (SINI) shows that the cost of goods sold in 2021–2022 increased by 15.2% and gross profit decreased by -9%. It can be concluded that the data above is inversely proportional to the FIFO method because when prices rise it will increase gross profit and when prices fall it will result in a decrease in gross profit.

Therefore this case, the factors that can influence the choice of inventory method are something important and interesting to do. Based on this explanation, the researcher is interested in conducting a research entitled "Analysis of factors that influence the choice of inventory accounting methods in manufacturing companies listed on the IDX".

## II. Review of Literature

### 2.1 The Influence of Inventory Variability on the Selection of Inventory Valuation Methods

According to Febriansyah, et al (2020), Inventory variability shows variations in the value of a company's inventory. Companies that have high inventory variations will produce varying levels of profit. So companies with high inventory variability tend to use the FIFO inventory method to increase profits. Inventory variability, company size, and inventory intensity influence the choice of inventory valuation method.

According to Ayem, et al (2018), Variability is the variation in the value of inventory in a company. The company has a relatively stable inventory value, so the influence on variations in profit will be relatively small, what is produced will also vary every year, so what is produced will also vary every year, so the profit generated will also vary every year. Research states that inventory variability influences the choice of inventory valuation method.

Shofyah, et al (2019) Inventory variability is a change in presenting the ending inventory value on the balance sheet financial report. The ending inventory value in the balance sheet financial statements each year has a level of change in describing and reflecting the technique and movement of the inventory. Research shows that the influence of inventory variability influences inventory valuation methods.

Based on this research, it can be concluded that variability has a stable inventory value and can describe inventory movements so inventory variability influences inventory assessment methods.

### 2.2 The Effect of Variability in Cost of Goods Sold on the Selection of Inventory Valuation Methods

According to Shofyah, et al (2019), Variability in the cost of goods sold is a concept that has been widely used in determining net income. The cost of goods sold is the difference between the cost of goods available for sale during the current period and the cost of goods on hand at the end of the period so it simultaneously influences the inventory accounting method.

According to Miradani, et al (2019), Variability in the cost of goods sold influences the choice of recording method to be used and one of the causes is inflation. During inflation, the value of ending inventory will increase, which will have an impact on increasing the cost of goods sold, causing a decrease in profits and showing that there is an influence of variability in the cost of goods sold on the choice of inventory accounting method.

According to Erwati, et al (2019), the company will use the variability of the cost of goods sold as a basis for selecting a method for calculating inventory because the inventory method will show the company's speed in selling its products and the company's operational level in managing inventory so that it can be sold quickly and shows price variability. Goods sold influence the choice of inventory accounting method.

Based on this research, it can be concluded that the variability of the cost of goods sold in the cost of sales during the current period and the value of ending inventory will increase as sales increase at the company's pace so that the cost of goods sold influences the inventory valuation method.

### 2.3 The Influence of Gross Profit Margin on the Selection of Inventory Valuation Methods

According to Oktavianto, et al (2019), Gross profit margin can influence the choice of inventory accounting method. The greater the gross profit margin in a period, the more it will influence management policy to carry out or maintain inventory arrangements for the following year and have a significant influence on the choice of inventory accounting method.
According to Rohyana and Nurfatimah (2021), the greater the gross profit margin, the greater the profit earned, so a high gross profit will influence the high-profit growth generated. States that gross profit margin affects inventory methods.

Kadim, et al (2019) The increasing gross profit margin of a company shows that the operational condition of the company is getting better, due to the relatively lower cost of goods sold compared to sales. Research conducted states that gross profit margin influences the choice of inventory accounting method.
Based on this research, it can be concluded that the gross profit margin influences management in maintaining the resulting profit growth settings so that the profit margin influences the inventory valuation method.

### 2.4 The Influence of Liquidity on the Selection of Inventory Valuation Methods

Winda Meilia (2019) Liquidity as measured by the current ratio is used to determine a company's ability to fulfill its short-term obligations. Companies with a low current ratio try to

increase their profits by using the FIFO method to appear to be performing well. Research shows that liquidity does not significantly influence the choice of inventory accounting method.

According to Adita & Mawardi (2018), Liquidity is a company's ability to fulfill its short-term obligations (debt). This condition will cause the value of the company to decrease because the funds used will be idle. shows that liquidity does not affect company value, this is because a high liquidity ratio does not always guarantee an increase in company profits.

According to Aji & Atun (2019), liquidity in this research is measured through the current ratio, namely by calculating the total current assets divided by the total current liabilities for each period. A high liquidity value can show an impression and increase creditors' confidence in providing loans, indicating that liquidity does not influence the choice of inventory valuation method.

Based on this research, it can be concluded that liquidity with a low current ratio increases profits using the FIFO method because the funds used will be idle and a high liquidity value can show the impression that liquidity does not affect the inventory valuation method.

## III. Research Methods

### 3.1 Data types and collection

According to Sugiyono (2019:224) By not knowing data collection techniques, researchers will not get data that meets the established standards. The type of data used is secondary data. The main goal of research is to obtain accurate data.

### 3.2 Population and Sample

According to Sugiyono (2019:80), population is a generalized area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn. Where a total of 93 companies contained companies that were not used as research samples, so the total number of sample companies was 16 companies.

According to Sugiyono (2019:81), the sample is part of the number and characteristics of the population. The sample in this study was selected using a purposive sampling method.

**Table 2.** Sampling Criteria.

| No | Criteria | Amount sample |
|---|---|---|
| 1. | Manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the 2019-2021 period. | 93 |
| 2. | Companies that do not report complete financial reports for 2019-2021. | (10) |
| 3. | Companies that present financial reports other than rupiah currency. | (15) |
| 4. | Companies that do not make profits consecutively in 2019-2021 | (52) |
| | Number of Samples | 16 |
| | Total Sample | 48 |

So it can be concluded that this research used a sample of 48 samples originating from manufacturing companies listed on the Indonesia Stock Exchange (BEI) during the 2019-2021 period.

## IV. Results and Discussion

### 4.1 Normality test

The results of the normality test are as follows:

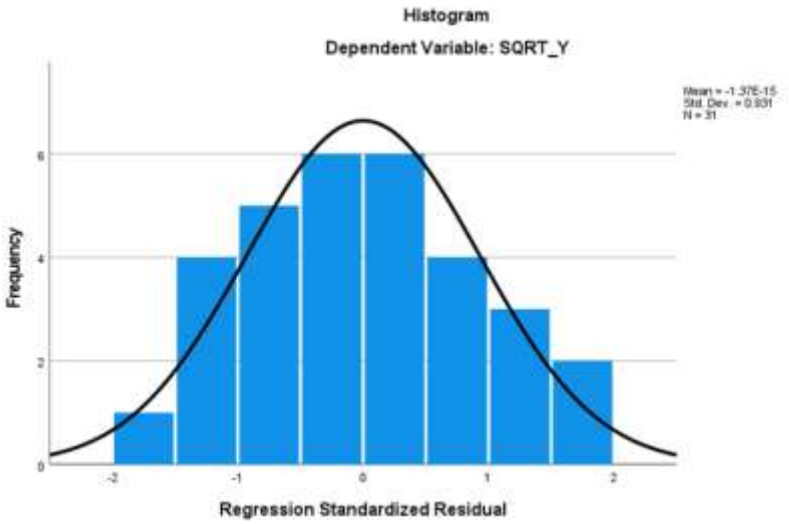


***Figure 1****. Histogram graph*

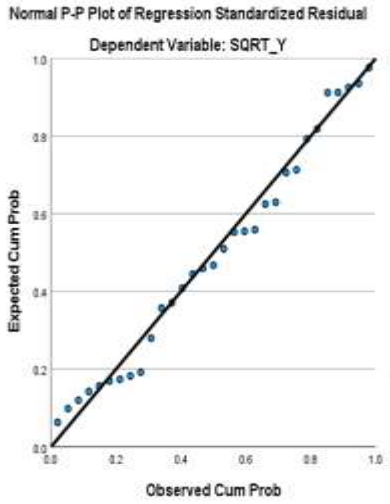


***Figure 2.*** *Normal Probability Plot Graph*

Based on Figure 3.2 above, it can be explained that the data spreads along a diagonal line. The results of this test show normal distribution data.

**Table 3.** Normality Test

| | | *Unstandardized Residuals* |
|---|---|---|
| N | | 31 |
| *Normal Parameters*[b] | *Mean* | 0.5083625 |
| | *Std. Deviation* | 0.13579901 |
| *Most Extreme Differences* | *Absolute* | ,150 |
| | *Positive* | ,150 |
| | *Negative* | -.105 |
| *Kolmogorov-Smirnov Z* | | ,150 |
| *Asymp. Sig. (2-tailed)* | | .074a |

*a. Test distribution is Normal.*
*b. Calculated from data.*
Source: Data Processed Results, 2024

Based on Table 3.2 above, the asymp sig value can be seen. of 0.074 with a significant value greater than 0.05, namely 0.074. The results of this test show that the data is normally distributed.

**4.2 Multicollinearity Test**

The results for multicollinearity testing can be seen in the table as follows:

**Table 4.** Multicollinearity Test Results

| Model | | *Collinearity Statistics* | |
|---|---|---|---|
| | | *Tolerance* | *VIF* |
| 1 | (Constant) | | |
| | Supply | 0.147 | 6,813 |
| | HPP | 0.218 | 4,588 |
| | MLK | 0.495 | 2,019 |
| | Liquidity | 0.618 | 1,617 |

a. Dependent Variable: MAP
Source: Data Processed Results, 2023

From the data above, it shows that each independent variable X1 to

**4.3 Heteroscedasticity Test**

The results of heteroscedasticity testing can be seen in the following picture:

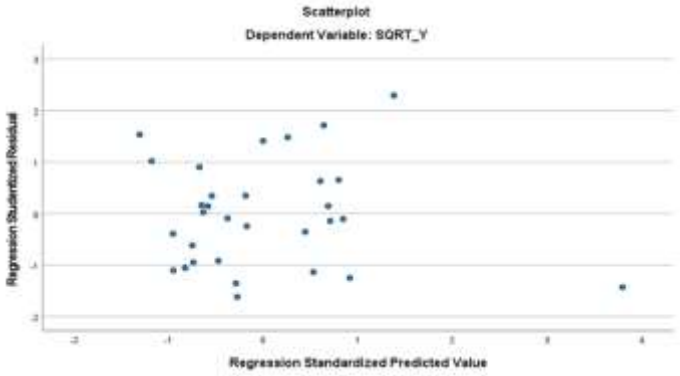


***Figure 3.*** *Scatter Plot Graph*

The Scatterplot graphic display shows that the data pattern points do not gather in just one place or spread around the number 0 on the X and Y axes so this graph does not have heteroscedasticity.

### 4.4 Autocorrelation Test

The results of Autocorrelation testing can be seen in the following image:

**Table 5.** Autocorrelation Test Results.

***Model Summary***

| Model | *Durbin Watson* |
|---|---|
| 1 | 1,361 |

a. Predictors: (Constant) Inventory, COGS, MLK, Liquidity

b. Dependent Variable: MAP

Source: Data Processed Results, 2024

Based on Table 8, it can be proven that it meets the second criterion, namely dl < d < du = (1.1044 < 1.361 < 1.7473), meaning there is no autocorrelation problem.

### 4.5 Multiple Linear Regression Analysis

The results of the multiple linear regression analysis test are as follows:

**Table 6.** Multiple Linear Regression Analysis Test Results

| Model | | *Unstandardized Coefficients* | | *Standardized Coefficients* |
|---|---|---|---|---|
| | | B | *Std. Error* | *Beta* |
| 1 | (Constant) | 0.178 | 0.111 | |
| | Supply | 0.00000116 | 0,000 | 2,201 |
| | HPP | -0.00000050 | 0,000 | -1,740 |
| | MLK | 0.014 | 0.021 | 0.059 |
| | Liquidity | 0.173 | 0.047 | 0.298 |

Dependent Variable: FOLDER

In Table 3.5 above, it can be seen that the multiple linear regression equation in this research is:

**Inventory Accounting Method = 0.178 +0.00000116Supply- 0.00000050Cost of Production + 0.014 Gross Profit Margin + 0.173 Liquidity + e**

Based on the equation above, it can be concluded as follows:

1. Inventory Accounting Method has a value of 0.178, indicating that if the value of the variables X1 - X4 is 0, it can be concluded that the Inventory Accounting Method remains at 0.178.
2. Supply has a value of0.00000116shows that the Inventory variable (X1) has a positive effect on the Inventory Accounting Method which can be concluded that for every increase in Inventory (X1) by 1 unit, the Inventory Accounting Method will increase by0.00000116.
3. The cost of goods sold with a value of-0.00000050shows that the variable Cost of Goods Production (X2) hurts the Inventory Accounting Method which can be concluded that for every increase in the Cost of Goods Production (X2) by 1 unit, the Inventory Accounting Method will decrease by-0.00000050.

4. Gross Profit Marginhas a value of0.014shows that the Gross Profit Margin variable (X3) has a positive effect on the Inventory Accounting Method which can be concluded that for every increase in Gross Profit Margin (X3) by 1 unit, the Inventory Accounting Method will increase by0.014.
5. Liquidity has a value of0.173shows that the Liquidity variable (X4) has a positive effect on the Inventory Accounting Method which can be concluded that for every increase in Liquidity (X4) by 1 unit, the Inventory Accounting Method will increase by0.173.

**4.6 Partial Test (t-test)**

The t-test assessment is done by looking at the count and table. The results of the t-statistical test are as follows:

**Table 7.** Significance Test (t-test)

| Model | | t | Sig. |
|---|---|---|---|
| 1 | (Constant) | 1,606 | 0.120 |
| | Supply | 13,326 | 0,000 |
| | HPP | -12,834 | 0,000 |
| | MLK | 0.652 | 0.520 |
| | Liquidity | 3,703 | 0.001 |

Dependent Variable: MAP
Source: Data Processed Results, 2023

Based on Table 3.6, it can be seen that:

1. The inventory variable has a t-count value of 13.326 with a significant value of 0.000. From the t distribution table, the t table value is 2.048. Therefore, the value is 13.326 > 2.048 and the significance value is 0.000 < 0.05. The test results show that H1 is accepted, which means that the inventory variable has a positive and significant effect on the Inventory Accounting Method in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.
2. The cost of production variable has a t-count value of -12.834 with a significant value of 0.000. From the t distribution table, because count is negative it will use 1 tailed in ttable and obtain a ttable value of -2.048. Therefore, the value is -12.834 < -2.048 and the significance value is 0.000 < 0.05. The test results show that H2 is rejected, which means that the cost of production variable has no significant effect on the Inventory Accounting Method in manufacturing companies listed on the Indonesia Stock Exchange for 2019-2021.
3. The gross profit margin variable has a calculated t-value of 0.652 with a significant value of 0.520. From the t distribution table, the t table value is 2.048. Therefore, the value is 0.652 < 2.048 and the significance value is 0.520 > 0.05. The test results show that H3 is rejected, which means the gross profit margin variable has no effect and is not significant on the Inventory Accounting Method in manufacturing companies listed on the Indonesia Stock Exchange for 2019-2021.
4. The liquidity variable has a t-count value of 3.703 with a significant value of 0.001. From the t distribution table, the t table value is 2.048. Therefore, the value is 3.703 > 2.048 and the significance value is 0.001 < 0.05. The test results show that H4 is accepted, which means that the liquidity variable has a significant and influential effect on the Inventory Accounting Method in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.

**4.7 Simultaneous Test Results (F test)**

The F-test assessment is by looking at Fcount and Ftable. The results of the F statistical test are as follows:

**Table 8.** Simultaneous Test Results (F-Test)

**ANOVA**

| *Model* | | F | Sig. |
|---|---|---|---|
| 1 | *Regression* | 55,929 | ,000b |
| | *Residual* | | |
| | *Total* | | |

a. Predictors: (Constant), Inventory, COGS, MLK, Liquidity

b. Dependent Variable: MAP

Source: Data Processed Results, 2024

Based on Table 3.7 above, it can be seen that the Fcount value is 55,929 with a significant value of 0.000. From the F distribution table, the F table value is 2.68. Therefore, the Fcount > Ftable value is 55,929 > 2.71 and the significant value is < 0.05, namely 0.000 < 0.05. The test results show that H5 is accepted, which means that inventory, cost of production, gross profit margin, and liquidity have a positive and significant effect on Inventory Accounting Methods in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.

**4.8 Adjusted R Square (R2)**

The following are the coefficient of determination values:

**Table 9.** TestAdjusted R Square (R2)

***Model Summary b***

| Model | R | R Square | *Adjusted R Square* |
|---|---|---|---|
| 1 | .947a | 0.896 | 0.880 |

a. Predictors: (Constant), Inventory, COGS, MLK, Liquidity

b. Dependent Variable: MAP

Source: Data Processed Results, 2023

Based on Table 3.8 above, it can be seen that the Adjusted R Square value is 0.880 or 88.0%. This means that 88.0% of inventory accounting method variables can be explained by variable inventory, cost of production, gross profit margin, and liquidity while the remaining 12.0% of inventory accounting method variables can be explained by other variables not examined in this research such as net profit margin and company value.

**4.8 Discussion**

**a. Influence of Inventory on Inventory Accounting Methods**

The results of this research are in line with previous research from Sangadah and Kusmuriyanto (2019:299) which states that inventory affects inventory accounting methods. The research results indicate that the inventory value is relatively stable each year, or it can be said that every year the inventory value experiences a continuous increase, and the resulting change in profit will be smaller. If a company's inventory value fluctuates every year, the resulting profit changes will also be relatively constant.

In determining the inventory accounting method, the inventory value tends to be significantly greater, compared to determining the weighted average inventory valuation

method, the inventory value tends to be more stable or smaller, which is always also influenced by changes in price itself.

Companies that use the inventory accounting method have higher inventory indications and lower inventory turnover days than if the company uses the inventory accounting method. The assumption is that high inventory turnover indicates inventory management efficiency.

**b. The Influence of Cost of Goods Production on Inventory Accounting Methods**

The results of this research are not in line with previous research from Rejeki (2023:1077)
which stated that inventory affects inventory accounting methods.

The research results indicate that each company will use the level of variability in the cost of goods sold as a basis for selecting a method for calculating inventory because the inventory method will show the company's speed in selling its products and the company's operational level in managing inventory so that it can be sold quickly.

In general, companies expect low taxes so to reduce the tax costs that will be paid, the company applies the average method so that the cost of goods sold is greater and the profit generated is smaller so that the tax that will be paid is also smaller.

If prices change in the same direction during an accounting period, then an inventory valuation method based on cost will have a different effect on the balance sheet and net income for that period. But in all cost-cost methods, the monetary value of goods available for sale is equal to the amount of ending inventory and cost of goods sold.

**c. The Effect of Gross Profit Margin on Inventory Accounting Methods**

The results of this research are not in line with previous research from Meilia, et al (2020:229) which stated that gross profit margin affects inventory accounting methods.

The results of this research indicate that the increasing gross profit margin of the company shows that the operational condition of the company is getting better, due to the relatively lower cost of goods sold compared to sales. So the high gross profit margin generated by the company will have an impact on management performance which is considered good in the eyes of investors and creditors. With the company's high gross profit margin, it will make it easier for the company to obtain funding from creditors.

So the high gross profit margin resulting from company operations will influence management policy to maintain the inventory method for the following year by generating large gross profits using the inventory accounting method. Likewise, vice versa, the company's low gross profit margin indicates that the company's high cost of goods sold will encourage the company in the future to reduce its cost of goods sold.

**d. The Effect of Liquidity on Inventory Accounting Methods**

The results of this research are in line with previous research from Mariani, et al (2021:53) which states that liquidity influences inventory accounting methods.

A high liquidity value indicates a company's better ability to pay off short-term liabilities through current assets. A high level of liquidity can show an impression and can increase creditors' confidence in providing loans. The next step is that creditors will feel more secure in

providing loans to related companies. So companies with high liquidity will also have a high probability of determining the average inventory method because it will provide smaller profits and the company can make tax savings.

On the other hand, when the liquidity value is small, it will show that the company's lack of ability to pay its short-term obligations has an impact on creditor confidence. A situation like this shows that the company's financial condition is not good, which causes the probability of choosing an inventory method to be greater to be used as an intermediary to generate higher profits and shows that the company is in good condition.

## V. Conclusion

The research results consisted of:

1. Inventory has a positive and significant effect on Inventory Accounting Methods in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.
2. The cost of production does not have a significant effect on the Inventory Accounting Method in manufacturing companies listed on the Indonesia Stock Exchange for 2019-2021.
3. Gross profit margin has no effect and is not significant on Inventory Accounting Methods in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.
4. Liquidity has a significant and influential effect on Inventory Accounting Methods in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.
5. Inventory, cost of production, gross profit margin, and liquidity have a positive and significant effect on Inventory Accounting Methods in manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021.

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