COMPARISON OF CALCULATION OF STOCK VALUE USING *FIFO* AND *AVERAGE* METHOD IN XYZ STORE

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ABSTRACT

The pupoise of this research is to determine the comparison of counting value of the stock commodity by *FIFO* and *Average* methods at the XYZ Store and to find out whether by the method the XYZ Store earns greater profits. This study uses primary data from the commodity stock of XYZ Store. The research method used in this study is commodity stock data at the XYZ Store. The analysis technique uses 2 different methods. The first method uses the *FIFO* method (First In First Out) and the second uses *Average* method. This research is limited to the problem of calculating the value of rice and sugar commodity in May 2018 only. The conclusion of this study is that the final stock value and gross profit both of rice and sugar is greater in value in using the *FIFO* method rather than using the *Average* method. Then, the price of the main cost sales of both rice and sugar if using the *FIFO* method is lower than the cost of using the *Average* method. In the end, it is obtained that by using the *FIFO* method, XYZ stores will get more benefit than using the *Average* method. **Keywords**: Commodity Stock, FIFO, and Average.

INTRODUCTION

XYZ shop is a shop that sells basic food products such as rice, granulated sugar, coffee, tea, eggs, cooking oil, soap, shampoo, soy sauce, and syrup. The XYZ store is located in Krampung Market, better known as Kaza City Mall Surabaya. Every transaction occurs, the shop owner always records manually in his book notes. The process of recording the entry and exit of goods in the XYZ Shop is also carried out in the book notes. The avability value of commodity is carried out using the FIFO method (First In FirstOut). The application of the FIFO method arranges the first entry commodity to be the first item to come out (Dimas, 2017). The final stock value and gross profit if using the FIFO method is greater in value than using the Average method. While the value of cost of goods sold if using the FIFO method is smaller in value than using the Average method. Then it is found that by using the method FIFO will get more benefits than using the Average method.

According to Firdaus (2013: 119) said that stock can be defined as tangible assets obtained by the company to resale in the normal activities of the company and those obtained to be processed first and sold. The application of valuation of commodity inventory using different methods will affect the financial statements. The results of Ivantri's research (2016) states that the *FIFO* stock valuation method is able to produce a more optimal accounting profit than using the *Average* method.

The choice of *Stock* method in Indonesia refers to the Statement of Financial Accounting Standards (PSAK) No. 14 (IAI, 2013) where there are several alternative *Stock* methods that can be used, namely 10 Special Identification methods, FIFO (First In First Out) method, and Weighted Average methods. According to Firdaus (2013: 122) said that the identification method is specifically where methods that trade goods that can be easily identified one by one. Goods that are ready and have a second order are items that enter or are purchased on the second purchase. And so on, if at the end of the period there are still items left or not sold, then the goods are comes from a purchase on the date or latest dates. According to Sugiri (2013: 83) the method of Weighted Average (Average) assumes that the acquisition cost that is attached to merchandise is the average of the total cost. In common sentence, It is called that items purchased between one date and other dates are mixed.

Research conducted by Ivantri (2016) finds that the method of valuing finished goods applied in companies is the average method and with the application of this method the resulting profit is less optimal when compared with using the *FIFO* method. Whereas the research conducted by Goenawan, et al (2011) says that the stock valuation method in *FIFO* is better used by companies than using the method applied by the company (*LIFO*) because stock valuation by *FIFO* can provide a more reasonable calculation of cost of goods sold affect the size of the company will be obtained. The *FIFO* valuation method has result, that is in lower cost of goods sold compared to other valuation methods.

Based on the description above, it can be formulated in this study: How to compare the stock valuation of commodity with the method of *FIFO*,

LIFO, and *Average* at the XYZ Store and to find out by the method whether the XYZ Store gets bigger prifit.

RESEARCH METHODS

This study uses 2 types of data and data sources, namely primary data and secondary data. According to Fatihudin (2015: 116) states that primary data is data collected by the researcher himself directly from the object of research, while secondary data is data collected by researchers indirectly or using other sources, other bodies / institutions, or from other researchers . The primary data used is commodity stock of the XYZ store data in the form of rice and sugar.

The analytical method used in this study is a qualitative method and a quantitative method. Qualitative data is data about the nature, character, and not in the form of numbers. Qualitative data is presented in the form of a description of the method of evaluating the stock of XYZ Shop commodity. Whereas quantitative data are data in the form of numbers. Quantitative data are presented using numbers, namely inventory valuation calculations using the *FIFO* and *Average* methods.

The data collection techniques used in this study are as follows:

- 1. Observation (Observation)
- 2. Documentary

The subject of this study is the XYZ Shop in Krampung Market, while the research object is the valuation of merchandise inventory with the *FIFO* method and the *Average* method.

The conceptual framework of this research can be seen in the picture below:

The conceptual framework of this research can be seen in the picture as follows:

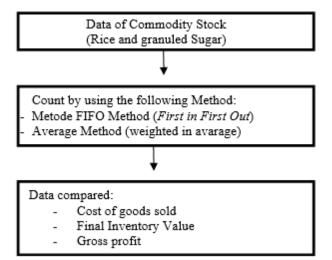


Figure 1. Research Conceptual Framework

ANALYSIS AND DISCUSSION Beras or Rice Supply

In trading companies there is only one classification of stock, namely the stock of commodities. Commodities is obtained from suppliers and resold to consumers without changing its form. This commodity is the main source of income for XYZ stores, one of them is rice.

Table 1. Selling Price of Rice in Mei 2018

No	Kind of Rice	Price/kg
1	Kepala Cap Bintang	Rp 8.080
	Rice	
2	Merak Putih Rice	Rp 8.120
3	Cap Udang Mas Rice	Rp 6.960
4	Bengawan Murah Rice	Rp 6.640
5	Cap Tawon Rice	Rp 8.800
6	Cap Rosita Rice	Rp 7.840
7	Bramo Rice	Rp 8.200
8	Mentik Wangi Rice	Rp 9.000
Sourc	e: XYZ Store	

3.2 Gula or Sugar Supplies

Sugar is one of the ingredients of food and beverages commonly consumed by the community. Sugar has many different brands and prices. The price of sugar from the factory is of course certain consumers who think that it is better to buy 1 sack of sugar. One reason for buying 1 sack of sugar is a more affordable price.

No	Kind of Sugar	Price/Sack						
		(50 kg)						
1	Sugar SUJ-1	Rp 400.000						
2	Sugar SUJ-2	Rp 390.000						
3	Sugar Gulaku-1	Rp 420.000						
4	Sugar Gulaku-2	Rp 400.000						
5	Sugar MSI Medan-1	Rp 425.000						
6	Sugar MSI Medan-2	Rp 410.000						
7	Sugar KBA-1	Rp 432.000						
8	Sugar KBA-2	Rp 400.000						
9	Sugar GMP-1	Rp 450.000						
10	Sugar GMP-2	Rp 410.000						

Table 2. Sugar Price in Mei 2018

Source: XYZ Store

Calculation of Assessment

Stock value by *FIFO* Method For the stock valuation method used by the XYZ Store is the *FIFO* method (First In First Out). Calculation of stock value by stock cards. This method of calculating the items purchased first must be sold first. If the last sale of goods exceeds the number of purchases of the earlier commodity. (Widyastuti, 2015).

Table 3. Kepala Cap Bintang Rice

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Source: Processed Data

Based on the data above, the final stock value for Kepala Cap Bintang Rice is Rp. 158,000,000, for a total cost of goods sold of Rp. 455,000,000 from all sales transactions. As for the total purchase of Kepala Cap Bintang Rice during May 2018 was Rp. 543,000,000. The initial stock value of Kepala Cap Bintang Rice is Rp. 70,000,000.

Table 4. Merak Putih Rice

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Source: Processed Data

Based on the above data, the final stock value for Merak Putih Rice is Rp 136,000,000, for the total cost of goods sold of Rp 431,100,000 from all sales transactions. Whereas the total purchase of Merak Putih Rice during May 2018 was IDR 509,500,000. The initial stock value of Merak Putih Rice is Rp. 57,600,000.

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Table 5. Cap Udang Mas Rice

Source: Processed Data

Based on the data above, the final stock value of Udang Mas Rice is Rp. 32,130,000, for the total cost of goods sold at Rp. The initial stock value of Udang Mas Rice is IDR 50,000,000

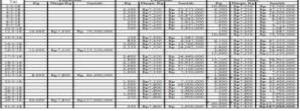
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Table 6. Bengawan Murah Rice

Source: Processed Data

Based on the above data, the final stock value for cheap Bengawan Rice is Rp. 91,450,000, for a total cost of goods sold of Rp. 353,550,000 of all sales transactions. As for the total purchase of cheap Bengawan Rice during May 2018 was Rp 395,000,000. The initial stock value of cheap Bengawan Rice is IDR 50,000,000.

Tabel 7. Tawon Rice



Source: Processed Data

Based on the data above, the final stock value for Tawon Rice is Rp 157,000,000, for the total cost of goods sold amounting to Rp 321,650,000 from all sales transactions. Whereas for the total purchase of Tawon Rice during May 2018 it was Rp. 406,150,000. The initial stock value of Tawon Rice is Rp. 72,500,000.

Tabel 8. Rosita Rice								
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Source: Processed Data

Based on the above data, the final stock value for Rosita Rice is Rp. 25,185,000, for the total cost of goods sold of Rp. 385,815,000 from all sales transactions. Whereas for the total purchase of Rosita Rice during the month of May, 2015 was Rp 351,000,000. The initial stock value of Rosita Rice is Rp. 60,000,000.

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Source: Processed Data

Based on the above data, the final stock value for Bromo Rice is Rp. 15,800,000, for a total cost of goods sold of Rp. 615,450,000 from all sales transactions. Whereas the total purchase of Bromo Rice during May 2018 was Rp. 562,250,000. The initial stock value is IDR 69,000,000.

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Source: Processed Data

Based on the above data, the final stock value for Mentic Wangi Rice is Rp. 11,850,000, for the total cost of goods sold of Rp. 657,150,000 from all sales transactions. Meanwhile for the total purchase of Mentik Wangi Rice in May 2018, Rp. 613,000,000. is IDR 56,000,000.

Tabel 11. Sugar SUJ-1

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Source: Processed Data

Based on the above data, the final stock value for white SUJ sugar is Rp. 13,490,000, for the total cost of goods sold at Rp. 113,660,000 from all sales transactions. As for the total purchase of white SUJ sugar during May 2018 was Rp 121,150,000. The stock value of SUJ white sugar is Rp. 6,000,000.

Table 12. Sugar SUJ-2

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Source: Processed Data

Based on the above data, the final stock value for Yellow SUJ sugar is Rp 12,078,000, for the total cost of goods sold of Rp 124,247,000 from all sales transactions. The total purchase of SUJ yellow sugar during May 2018 was Rp 132,125,000. The initial stock value of SUJ yellow sugar is Rp. 4,200,000

Table	13.	Sugar	Gula	ku-1
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10000	IN DALLEY	C H. ARDRENS		and and a state of the		and the second second	- Mr. 25		10.	
100000		-		The Distance	100	Concession of the local division of the loca	20.00		100	41414
120206			- 40	1 - 111-011 - 111-011	1.	100000			10.	
Autority -		-			100	Laurona and		 Construction 	100	South State
-0.055	10 10 10 10 10	C SC YOULDE		ALCOURT.	100	2-100 AUX.		-100-010-	100	- 28 mm
		C. C. CLOUDE	-						10.	- Property in
- No. of Concession, Name					- 6-	1000-010	24.00	115,000	. In	algorithm.
10000				Sa coolica	1.2			0000000	dia.	10.040.000
10/045		-		Au	- 26	1.2.90-205			- 25-	0.055.053
-823				10-10-20-	- 82	Contraction of the local division of the loc	- 11 12	-100	10.	10000
	14 (in 1910)	a se serences	-					100000	100	Activities
111112		_		the support	1.	2.420,000		ALC: NO.	10	And included
41441.46		-		the stilled	- 20	Last and	111 111	C DESCRIPTION OF	100	ACCURATE
-55558		-		10-10-00	1.55			- 111.000	100	1405-008
10078	10 10 100 100 10	the second		the property	- 20-	10000	- 11-12	11111	-12-	2410-000
11000				the Diffusion	-	1000.004		1004 4910	100	Tot Contactor
					120	LOULOPE				
-801010				- Dis	100	A PRIM. TOTAL	30.00		10-	-12.42.000
-100				12 20 20	12			- 10.33	- 10-	-90000
and the local division of the				Da. Inc. 110	100	1.001.014	20.00	CONTRACTOR OF	1.10	ALCON. LLA.

Source: Processed Data

Based on the above data, the final stock value for white sugar is IDR 3,506,250, for the total cost of goods sold is IDR 136,365,000 from all sales transactions. The total purchase of white sugar, sugar during May 2018 was Rp. 130,371,250. The value of the initial stock of white sugar is Rp. 15,500,000.

-MOC1	. 24	E-condition.	2008	
-888	-	AUGULAR	-	1 12 12 10 10 10 10 10 10 10 10 10 10 10 10 10
		The second		
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100	۰.	Television.	200 11 House	
1200				
· 杨阳阳 				s and a transf of this is the

Table 14. Sugar Gulaku-2

Based on the above data, the final stock value for yellow sugar is Rp. 7,600,000, for the total cost of goods sold of Rp. 115,650,000 from all sales transactions. The total yellow sugar purchases during May 2018, Rp. 108,750,000. The value of the initial stock of yellow sugar is Rp. 14,500,000.

Tabel 15. Sugar MSI Medan-1

1.44	1100	TAXA DI	1000	1316	ALL ALL	-	mand	144	L. Louis Lab	Fair	with our
-3691				F	De 38.080	26.	100000		67-18030	182	33,227,000
-2020-					100 100 0000	100	1100.000	-11	100.100.000	122	
1001					12 10 100	12		- 10	10.10100	12	
-10038			Ter classing		The Distance	100	Lath and		Or History	10	2149-000
1000					In TRACE		1.01.000		Among states	10.	
	-				and the second second	-		<u></u> t	100000	100	可建設
30640	-			- 2	The other states	122-	A. (100.000)		Paratoliti,		
					Sector Contra	100	100.000	- 40	Distance of the local	125	10 000-000
tite bi						100	101.00	- 31	5 - 200 - 050	15	11000-000
2010	·		The Section of the	111	-inision-	12	4.000	- 1	Concession.	100	2404-004
		Des Debunet	26. 06.110.000			-	1000			12	
_03408	-				101000	-65	- Webber	- 11	34.385obs.	- 196-	
10.616	-				12 (2)(3)	18	4.414.000	- 11	the said office	-15-	DOM: NO.
- Participants		Stational Colors	No. 10 April 100		10, 000,000	100	5.809.059		The second	-14	-1411-010
							20100100				20.001.002
1000					Conception of the local division of the loca	75	140400	- 12		12.	No.
-11058	· · · ·				Second.	10	225000			12	2.142.000
-86208		10000	and the second second		-1+14100	18-	19000		EXAMPLE	-18-	
20054W	hi	Course and	No DIBILIAN		-Caroline and doring			<u></u> R	Canal Contract	182	1412-00
- ADDES					In crosses	100	THE PROPERTY AND	- 2	Paral Action	100	10,010,000
					100000000		- SL200L0800-		and the second second	_	the second second

Source: Processed Data

Based on the data above, the final stock value for white field MSI sugar is IDR 6,120,000, for the total cost of goods sold of IDR 119,230,000 from all sales transactions. The total purchase of white MSI sugar during May 2018 was IDR 100,150,000. The value of the initial stock of MSI Medan white sugar is Rp. 25,200,000.

Table 16. Sugar MSI Medan-2

24	- 24 -	1 Ou at 1955	Calls -	1.0	CINER OF STREET	P	Call of Call	100.00	C. Brout L.K.	-	
- 200.02					The second second	100			10-10-001	10-	
100.02	-							10		12	-
415.75					the local second	1.0	The second second		The local course	100	The second second
11204				2.4	No. Cold House	1.0	Contraction of the local division of the loc	1.0		1.0	ALC: N R. LOUIS
4/204					-04-103-010-	line.	PLOT IN THE R.		Check of the Address	1.100	COLUMN TWO IS NOT
10000	_		and the second sec		10.100.000	1.1	1.141.000	- 26.	- Alex 2484-2003-	1.0	
asses.		The 180,000.	in processo	_		-	the second second	-		1.000	
						-			10.000	- 10-	
- 818/16					花花 絵	1.00	146.53		- Da - 200-1000-	1.0	
-11/12	-				-12-10:001	1.5		- 22	1-12-10-000-	-25-	
MALIN					And in the second second	100	4410.075	100	And in the local division of	1000	and it is not a strength
8488.04					100 Control 100		10000-000		Pa. 215,050	1922	In Land Long
18,75,518					Page 100,200	122	A 144 M 10	2.8	COLUMN TWO IS NOT	1000	A REAL PROPERTY.
10000					-10-10-00	Pro-			Sec. Allowed	100	
PLOCES.			And the second second second second		No. 280, 816	100	COROLE I		COLOR DE LA COLOR	100	THE OWNER WATER OF
155282		On ABURD	The second second			_		E	10.10.000	Of the lot	
	_	the second s	and the second se		-	_		- 28	10-10-000		
10575					- In- Hadel-	184	110-000	· · · · · · · · · · · · · · · · · · ·	14, 11, 2012	100	10.000.000
100.00		-			10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -		10000	2.0	the second second	-	10010101
- 100 - 100	-					100			100 100 100		
	-				10.000				100 100 100		100000
1000	-				10.000		LADING		the opposite	100	
201010				- FC	The Till Annual	100			the littlement	100	COMPLEX.
	_					100	A DOMESTIC: NOT THE		Charles of \$12 contracts	1.00	And Long
a faile to	_	Concession.	Te Distantion						Allen Talabala	100	10100
							-	10.	Swithsone	1.00	10.410.004
Laula M.	_				100.000	1.0	DAL MUSIC	10.	Ca. 2010.0000	1000	IR. COLORADO
	-	-			Kimik Stockholm-	100			And in case of the local diversion of the local diversion of the local diversion of the local diversion of the		the second se
	-				- 58 350-BUB-			- 41	5 m (14.0.000		10.000
	-				- Decision decision					100	- PARTICULAR OF A
1010	_					100			10000	100	
											1.000.000

Source: Processed Data

Based on the data above, the final stock value for the MSI Medan yellow sugar is Rp. 1,280,000, for the total cost of goods sold of Rp.97.145.000 from all sales transactions. The total purchase of MSI Medan yellow sugar during May 2018, Rp. 75,550,000. The initial stock value of the MSI Medan yellow sugar is Rp. 22,875,000.

	Tabe	el 17. Sugar KBA-1
10	10. aca: 32.	THE PROPERTY AND CALL DESIDER TO THE
2000		to be second to approach the second s
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100.00		the restored the subject of the featured the subjects

Source: Processed Data

Based on the above data, the final stock value for KBA white sugar is IDR 6,810,000, for the total cost of goods sold is IDR 124,710,000 from all sales transactions. The total purchase of KBA white sugar during May 2018 was Rp. 112,320,000. The initial stock value of KBA white sugar is Rp. 19,200,000.

Tabel 18. Sugar KBA-2

			TO Dugui IID.	
12	54 10-209 ¹			
4/010 4/010 10/000 10/000 10/000	10 14 1010	- 0.053V		
KINDS BUT IN BUT IN BUT IN BUT IN BUT IN BUT IN BUT IN		-		
				D. No. 201470, Ph. 21450300

Source: Processed Data

Based on the above data, the final stock value for KBA yellow sugar is IDR 1,220,000, for the total cost of goods sold of IDR 84,870,000 from all sales transactions. The total purchase of yellow KBA sugar during May 2018 it was IDR 67,565,000. The initial stock value of the KBA yellow sugar is Rp. 18,525,000

Table 19. Sugar GMP-1

Source: Processed Data

Based on the above data, the final inventory value for GMP white sugar is Rp. 6,900,000, for the total cost of goods sold at Rp. 106,025,000 from all sales transactions. Meanwhile, for the total purchase of GMP white sugar during May 2018, Rp. 83,225,000. The initial stock value of GMP white sugar is Rp. 29,700,000

	and the second second		20.00
2450	a leading and	and the second s	COLUMN TRANSPORT OF THE OWNER
		1 対応 総計 後一5回線	
10.0			47 10 10000 40 (Carbon
200.0			the second to Concess
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10000	10 30 30 DO. 30 313100	Commercial providence of a production of the	10 10 101 100 100 100 100 100 100
ALC: NO.			
1000		31 10 10010 10 100100	10 10 10 10 10 10 10 10 10 10 10 10 10 1
1668		1 1 15 19100 15 South	N E 1988 B 4988
11010			
34.010	in the billion has appearing		
JARKS.			
2253			11 E 1100 B 3000
20100			10 00 10000 00 10000
2210.30	10 7a 110107 Tax Monthly		1 12 11121 12 211218
and the second		and the second section of the second se	
54000			
1000			11 10 10110 10 10000

Tabel 20. Sugar GMP-2

Source: Data processed

Based on the data above, the final inventory value for GMP yellow sugar is IDR 1,472,500, for the total cost of goods sold is IDR 91,950,000 from all sales transactions. The total purchase of GMP yellow sugar during May 2018 is IDR 68,772,500. The initial stock value of GMP yellow sugar is Rp. 24,650,000.

Calculation of Stock Valuation by Average Method

For the stock valuation method that uses the average method. Calculation of stock value in stock card. This method imposes the same average cost for each unit that has been sold or which has not been sold (Riswan et al, 2016).

Table 21. Kepala Cap Bintang Rice

1.0	84	that gia K.g.	- Tennine -	- No	Photos Sub-	Lottals	54	the gal Ag	Louis	
175/24					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1 mag	16.50	14.1.100	3.4 76.308.500	
2-3-18				1892	Bar 2,1881	- Fig	4,800	Bar, 1-2006	34 48,300,000	
102230					Rgs 72000.	8.0 2,7900000	1,0138	Ap 3.000	Te 12,500,000	
001118				1400	Ref 1,000	Re 1,180,005	5,110	3,4,7,004	3, 04,318,000	
Tribian.				1,248	Tapa 7.03850	34 8,710,900	3.698	Ap. 1, 2000	34 KL 306,000	
87.24				1,789	Pay 1,080	Rep 17,585,858	5,406	Ap. 1.806	Re	
10-1-1 #				1,112	Fax 7.000	For 13,7753,600		Apr 1,800	11.848-000	
18/5-58		121-221-021		203904	\$50 7,080A	-Pgs 16.040,700	1.150	3. Ag. 7, 660	Pp. 1.816,600	
11.2.14	10.000	84-1,208	Br. TL BOR DOD'	3,569	Ray 1, 4810	Re 10.114 118	8.830	Bp 7,401	Ng 48.811.801	
147.74				2,068	Not TLANS.	Bar haven and	8,4181	Ba 1.491	By LARCERS	
12.2-14				5,529	No. 7,485	Rep 35,586,766	1.1.100	3.4 3.493	PG 8.241.872	
18.0.16	10.000	Bar 7,700	Bar 111-101-101	- 25.5		1 1	13,300	347.410	No. 140, 241,872	
3253.88				5,0849	Pap 7,888	Rts 23,007,565	14,200	34.7.880	Rp. 1.58 1714 307	
18.0.08				8,1150	· Far 7,089	Par 81,115,877	114,000	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	Fr. 101.418 STT	
18-5,54				Tex-Capital	Rev. 7, All 9	Ref 176,263,863	4,458	34 7.480	Bg 10,714,773	
10510				1,0694	Pby 7,589	Par 13,378,778	2.500	Bar 1 840	Re 13,378,376	
31.7.58				1,1014	No. 1 Jan	Pa 1.143.125		B . 1.000	Not . 7. 640. 105	
42.7.54	38,000	Ap. 1.8001	Pp. 114,000,000.1		1.0		15,200	ALC:N:	Pp: 140.640.104	
23.0.04				1,000	Per 1,793.	3c 7,784,723	10,000	Apr. 1, 1911	No. COLUMN ANY	
249.55				1,000	Rev 7, 79.0	Bet 18.012-018	1.0.000	Bar 1, 260.	Re LIEBISARY	
15558				1,0004	Apr 7, 195	R. 7,793,723	14,008	ALC U.	#pp-1278-1218-1	
28/5-28				8.0004	Fair 1, 79 5	Far. 21,194,170	33.000	No. 7 1941	34 81.741.810	
355.58				1,000	Res 1, 2931	201 0.0.000,040	5,896	Apr 1, 191	Re 18, 113, 3192	
28/2/18			A DESCRIPTION OF A	3,585	No. 7, 793	No. 11.198.001	1.3.800	10.000	84 .18.873.212	
28.9.94	100.0000	24 1.800	Fai 114 JOB DOI: 1		2012		 24.900 	40.000	No. 108.073.010	
11.1.1.8	_			1.000	Fig. 7, 8797	Rts 81,194,717	14.000	100.000	Re- 111 114 414	

Source: Processed Data

Based on the above data, the value of the final stock for Kepala Cap Bintang rice is Rp 157,578,893, for a total cost of goods sold of Rp 455,421,107 of all sales transactions. As for the total purchase of rice star stamps during May 2018 is Rp. 543,000,000. The initial stock value of Kepala Cap Bintang rice is Rp. 70,000,000.

Tgl	E.c.	Hatna X.p.	Award	R.a.	Unter Lo	diam.	Tendah	1.4	Hanna C.	l lun	141
1.2.14	-						1410 000	1000	14-1423	the second	100.00
100		-			100 100	100	1.000.000	1200	10.000	125 12	
-949-				160	100,000	105-	1992 300		122-382	110 11	1000
12214				1,000	102 1.100	190	1,006,0401	8,199	101100	104 44	388028
8.2.18				1,249	80 L. 18	150	20.021.000	4,870	Far 1, 191	1754	100.04
1214			in the second second	1,212	54 1.428	Dr.	11.496.200	. 1.400	Ar 1420	Sec. 10.	100.00
11.2.25	10,000	Par Lane	10 -2.02.200	- 1.00	DE COST	- 94 -	11-148-618		100 1000	100 - 10	
11111				- 100	100 100	He-	100000-000		10.100	12 2	50×11
16530	11,000	No. LINE	74 117782300		- AND - AND -		- Andrewski, Alexandrewski, Ale	10110	12,7983	110 111	20111
17518				1,565	Pp 7,881	1.0	11,474,516	14,795	20 7,661	No. 197.	
15518				4,000	Page 10001	19	11,406,197	. A.190	44-1,651	1 ha 70	240.7
18.5.98		the second s		4.000	Rep 1,663	Re.	12,864,714	5,292	5 at 1,461	14. 20	417.75
111114	10-202	- Kar 1,000-	Ter 114,000,000			-	100 100 100	15 200	24 1.001	F Dat - 161-	80.0
100.00	-	-		- 160	10E-000-	100-	- 0.000-000-0	-13-000	-00-x40x	100-100	69- 6
-114-12-		-			十级 化酸盐	185-	10111101		100-1001	100-100	2012
11231		-		1949	100 1001	110	111011411	1.000	21. 287	100 11	10100
15510		2012 1015	0.0.4.000000000000	1.000	Par 1.881	116	1.810.941	1,000	Rev Table	No. 11	715.17
18,210	31-303	Wall Rooms	Ter 180,000-001					11,900	1. Kg: 17.888	Ber Th	10.0

Source: Processed Data

Based on the above data, the final stock value for Merak Putih Rice is Rp 135,793,779, for the total cost of goods sold is Rp 431,306,221 from all sales transactions are Rp 509,500,000. The initial stock value of Merak Putih Rice is Rp. 57,600,000.

1.4		Paula	A: 141		. Freque	day.			Sekt	10
1.01	5.4	Ragaria	Aprilate.	5.6	These Ca		Tambaki	3.4	Fireda' Xa	Awards
-0245-4		the second s			- and the second second	-	the second second	10,000	104-1403-	- 10 Carlo
12.11		-		100	AD 2000	56	1 111 1000	1.00	100 1000	10 10 10 10
4611-1				- 100	105-00004	-16-		- 2010	10.000	10-10-000
1000		-		1 1 1 1 1 1	The second	- 10	2 410 300		100 1000	10 10 10 10 10 10 10 10 10 10 10 10 10 1
		-		3.400	The College	100	11,104,000	1122	No. 1 (844)	Fig. 15 (199) (1
27178				1000	8 4 5 MIL	- 25-	10 715 1001	170	No. 1 March	8. 1110.0
10-1-18				2,000	Au 1000	10	16-300.000	1 1 1 1 1	Nue i line.	Real OFFICE
1211	10.000	TUT WE	PLA TIME INC	17580	20 5 440	96	12317007	- K. 854	100 100	10 36 31 3
12:14				5,000	No. Oak	10	10,044,491,1	4,409	No. LINK	No. 101013
101018			STOCK STOCK STOCK	1.100	Ap hase	10	10.341.938	1.908	No.1.418	Pp . 1.091.2
94-5-10	20.500	No.1.108	No. 114 Della Role -					-21,008	No CHIT	Par LINCOM 2
110118-1				10,3302	Rep. 1, 487	24	93.328,849	1,000	But 1.418.7	No. 28,434,4
4-7-18				6,120	Page 20081	74	1121K2991	100	NG CHIT	10 2018/2
89-2-18-1			1	. 199	Fax 2,447	24	1.141.441	805	Bar Lat.	Ar
25-5-18.7	14.304	10.1318	Fg		A. C. Status			115,409	Pap. 1, 843	10g 00,774,7
11-2-38.4				100	Apr. 5, 844	10	122122401	18,800	Sec. 1.844	No. 18,407,3
14-1-14				5,800	.50.0.665.	30.	10,110,000	4,404	200 1.841.	No. Stills
2-2-11				5,080	82.2.243	20	1220114	1,402	No. 1 844	No 11112
0.4.11.4	-			1,000	No. Cold.	34	1.842.128.	- 55	De Lais	A state of the sta
505-11T	26,000	1. Fig. 5. SUR.	100 1100000 and			-		10,306	100.0048	APR. 101.007.0
12.2.15										

Source: Processed Data

Based on the data above, the final stock value for Udang Mas Rice is Rp. 32,118,747, for the total cost of goods sold at Rp. 364,381,253 of all sales transactions. Meanwhile, for the total purchase of Udang Mas Rice in May 2018, Rp. The initial stock value of Udang Mas Rice is IDR 50,000,000.

Table 24. Cheap Bengawan Rice

7.4		Fundat		1.1.1.1.1.1.1	- Designed					0.00		
127.07	- K.L.	Fings Nd	Tanini .		Uberger, Kat		Leibh		1000	1.54	100	Paratal)
33.10		_		CRW	105 5300	10	1, 504, 000	1300	100	100	-	17 304 7905
12218				3,340	S R. S. 5000	1.0	11366.000	1.395	1000	200	1.0	10,788,888
- #/3/1E				4.049	84.2.090	100	28,009,000	2,300	100.0	255	her.	2,108,000
- TUCKE				· • • • • • • • • • • • • • • • • • • •	14.7,000	24	3,009,089	1,000	1.3.0	3496	14	11.000.000
8.5718				7.94	10.000	100	2,508,585	1,704	1923	00001	100	1.500,585
4011				150-	No. 5,680	70	2,755,085	1,155	100	06-56	100	1,238,080
20/1/18		·	and the second second second	1.24	H . 1.000	7.0	710,080	1,000	1.0	2000	10	1,000,000
14308	10,000	Re 1,100	Re. 11.800.040					11,000	2.84.5	100.1	34	74,803,0892
111118				1,508		74	7.309.900	000006	1.74	3001.1	14	10.000.001
				10895	100.0091	36	44,737,275	1,100,000	1100	1991	100	103002000
14/2/18					Re. 5.091	2.0	1210.717	1.735	1.0	2091 E	1.0	1,809,081
24/1/18				1.190	1.001	1.4	1,803,900	1,208	1.04.1	201	2.4	A 159,091
10(5.1K)	30,008	74 C 1.1 IN	34. 111.000,000.					21,200	D ROOM	ALC: N	3.6	114,100,001
11/2/18		1	Contraction of the second second		100 1011	100	TO BOARD	28,500	100	ATT 8	Par	200,201,0432
10.5.18					1 Mar 1 411	2.0	21,435,060	140400	1.00		1.0	10,202,551
115218				00,000	100.011	100	27.28535		100	100	24	ALC: N. C. L.
20:114.					24.14.1	36.	16,211,648		1.84.3	411	36.	12,648,665
2125-38				1,699	244-5471	100	- CONTROUMER	1.1.404	1.26.3	410	100	
25/5/18	20,000	A	Np 118,000,000					11111-000	1.00	1778	1.0	110.361.981
27-2-18					1.13	2.0	1,260,407	70.075		174	34	112,513,179
24/3/18				7-000	54.1070	1.54.	ALCOLDU .	11,200	1.14.1	1226-1	14.	TELLS.198
25/5/08						26.	21111.016	5,896	1963	1.04	24.	13,040,718
26.5.00					92.5118	24	14.647.117	8300		1.1.1	25	1123422383
12/2/18				1,004	Re-1.778	2.0	11.210.714	4,300	1941	1124	25	10.004.045
18.2.18		_		A.828	84.3.174	2.5	21.001.318	425	100	1.1	100	1.400.187
-984-	20,000	34,3,890	Se., 118, 80, 992.	CPE	1971101	10	10181387	- 640	100-1	16-	14	100,001

Source: Processed Data

Based on the above data, the final stock value for cheap Bengawan Rice is IDR 91,408,682, for the total cost of goods sold amounting to IDR 353,591,318 from all sales transactions. As for the total purchase of cheap Bengawan Rice during May 2018 it was IDR 395,000,000. The initial stock value of cheap Bengawan Rice is IDR 50,000,000.

Table 25. Cap Tawon Rice

THE	14	Transie Ka	int land	104	Different Name	in	Total I	12	100 all	No. of Concession, Name	The state
10.35							and here which	16,005	1.00.0	21	52.100.01
-100-1				2,985	100100	145	11111	- 1988	1921		8-1e-16-9
4.4.18				1.792	Har 2000	Che.	24.810,400	3,794	Pag. 1.	21	G 191121-01
-2221-1	i				20100	1.16	1416-222		10.00	244	H 2433-3
		-		1.2-0		12	2,837,900	1010	1000		
10000	C		the second day is not as	100	122310	1.84	1.101.300	128	Sec.	2121	G 0.081-3
11211	111.000	BAT SIN	NATION OF CASE	10.00	847.848	-		10-175	100.00	98.7	Sa 73.787.7
		-		- 100		- 25	110010	10000	100	31 	- 10-10-1-
137713				- 2.258	-857-858-	1.00	12222311	1	1000	694-4	0-1-11-1-1
2414118				2,391	847,5491	1.0	24.227.22+	3,004	1.00	44.1	Se 24.434.4
10:0184	13,0000	Sec. 110.	PATTY TROUGH	- where	100000	-	1011010-002	F-16-500	100		Carl Street of Street
1212121				4,100	122011	1.1	11.541.014	3.545	1000		A
12012				- 3 3 3 0	342.111	24	15.120-011	3.000	1000		N. 31301.0
101218			and the second sec	2.2.00	022111	14	1111122	2,000	100.00		 T. 1922 D.
99-0-1 2 	1000	101 100	NA STATISTICS			- 10	10000	-	100	10 1	10000
19/07/18				4,350	1847.748	Te.	10,007,014	1283	1121	281-1	Gr 13.3111.01
22.0.18				1,2,290	mar.149	28	TATE OF THE PARTY	1,004	Carl.	44	Sec. 13.131.7
***					10.00	He	-140-000	- 120	Figs	80 H I	H 1 1 1 1 1
241112					2.7 122	100	1241.813	11111	1000		G 1.941.8
15 2 18		Nerview.	AVIII CONTRACTOR					10.00	1000		G111 111
10.00 18.0				100	100.000	1.11	1.001.147.	38,009	1000	100 1 1	10.10 C.P.18.7

Source: Processed Data

Based on the data above, the final stock value for Tawon Rice is Rp 156,979,796, for the total cost of goods sold is Rp 321,670,274 of all sales transactions. The total purchase of Cap Tawon rice during the month of May 20, it was Rp. 406,150,000. The initial stock value of Tawon Rice is Rp. 72,500,000.

		I abic	<i>4</i> 0	• 110	91		LL			
1.141	AL TRACT	T talls	No.	min C	dint.	Tool of the local division of the local divi	Ka.	Inches P. et		Townson .
1,1,1,1,1,0							00.040	Sec. 8,0400.	34.	#1,03L30
22/98.1			1,596	84.0.000	Re	2,808,905	. 10980	Rg. 8,000	TP	51,456,80
6.7.78			3,180	Bg 0.200	1. Sal.	11,809,300	4,799	Apr. 6,0000	TRU	10,136,80
. 6.7.79			3,576	R.F. 5, 596	189	21,308,969	1,280	Page 8,000	100	14,336,8
/2/2/18/1				384, 5,000.	Ling.	8,008,009	- 3,110	Per A010	Tel.	11,496,48
12.01			476	5 E.p. 60000	184	2,006,060	1,380	8.0.5.080	Fat	1,896,80
A231			318	34.6595.	1.54.			AL 5.000.	30.	1.58.8
10.018			106	N.p. 6.0000	2.00	- 4,900,000		3.0.0000	1.10	CTREAM
12.2.38	12,000 Bg 8,000	Re 40.000.000	150	104.4,241	Det.	- WEX.4400	32,132	Rel 0.181	No.	\$1,08,8
COULD 1			1,300	104-5281	Pig-	6.292,083		Apr 8, 1907	No.	21,383,01
140.38			2,000	1.04.0,241	1.8g	12,580,586	1,180	Rev. 6, 281	Sec.	34,673,34
12/2/11			3,355	1 H # 10,781	1.89	22.318.814	1,350	8p.0.285-	Tel	1,118.00
1410.18	14,309 Fax 8,200	Pag 111,000,000	3,000	14.1.14	Re.	18,397,344	 38,139. 	Far. 6, 199	The .	110,461,3
1202/18			1,008	142-0.494	189	12.331.896	10,150	812 6,466	741	197,006.75
18/3/18			4.870	2 Revealed	1 Nat.	10.010.000	11,796	Back.181	741	25 ANIL 5
18-2-18			1,104	Rp 0.458	110	1104210794		80.0,465	100	14.171.47
2012/18/2			3,366	2 10 4 1.184	E Kar	11.411.944	7.4586	Fac 4, 1891	100	11.342-51
101010.0		A REAL PROPERTY AND A REAL	1,500	24 8,488	110-	5.825.717	5,586	F 0.5,105	Page	93,341 34
12/2/18	1.000 De 1.800	1 Mar. 100,000,000					20,390	Sec. 1700.	841	137,340,34
121212			1.506	Re 8,710	105	34,366,977	122,000	Bur X 7901	100	180,651,12
24/2/14			1,000	104 0.110	116	13,135,217	00.000	Sec. 6, 7997	Rat	81,003,00
250.04		-	1,000	22.0.110	199	- 26001004F	7,080	Par 8, 790	7.4	100377.00
24/1/18			110	No. 4,110	1.84	1,018,872	0.400	Bar 8,700	No.	00,003,83
111111			102	24 6 110	110	1.347.918	3,150	110 8 110	10.0	41.181.71
28/2/18			1,800	84 6 110	110	11204.917	1,400	Rep 6, 1991	Ter.	11.000.00
10-1-10	TRUNCE THE & ROLL	Ra 39 900 000 1					11.000	80.6411	12	1000000
10/01/01	and the second second						and the second sec	and the second se	-	

Table 26. Rosita Rice

Based on the above data, the final stock value for rosita rice is Rp. 25,086,960, for the total cost of goods sold at Rp. 385,913,040 of all sales transactions. The total purchase of rosita rice in May 2018 was IDR 351,000,000. The initial stock value of Rosita Rice is Rp. 60,000,000.

Table 27. Bramo Rice

		714-0-	Comp.		Walking Street in				1414		
- Pr	- Ka	Thereis T.e.	A gentle	1.0	Hursh Kel		Tanks	5.4	Darget, Kar		Autom
11118							1.000	10.098	3418.000	751	80,000,00
1.2.1.8						100	1,700,300	9,000	3114,000	70	81,310,00
#1718 -		1			K0 0.000	100	1.336-300	0,400	B 0 0.800	152	94,250,00
60-0 B				3.300	No. 6,900	3.41	34,508-308		3 pr 0.0000	- Nat	8,890,00
1118			C	1,326	2 g & 300	201	1,821,850		Apr 0.0000	Par	1,041,09
1111	- 1.5. (Brit)	10.000	Ap 164,710,000		ALX			75,150	100.000	150	101,781,00
12128				3,796	R.C.R.155-	. Fap	24.021.381	11,830	10.00000	- Pair	45,481,71
3-3-1K				1,800	100 4,450	24	11,814,010	9,400	Rev 6,0000	Rec	81,682,12
1.5.1K.				10.00	20 at 10 at 10 a	241	1.141.428	1,190	34 A.600	1040	84,400,28
22214				3,750	7.0 6.250	100	31,266,843	8,190	100000	192	AL. 129.41
4518					R0-6.850		10.604.011	5,120	- 8 (2) (3) (3) (3) (3) (3) (3) (3) (3) (3) (3	100	20,340,44
5511	1. 1 Co. 0.1			1,716	Page 4, 870	14	24.875.141		Re 0.000	- Bar	1,140.1
82(18)	10,308	Fig. 2,208	Re. 144,000,008					20,800	36417,283	Thus:	100,189,11
753110				4,000	Rp 1,190	1000	12,387,188	14,078	R.D. 1, 1997.	100	THE PERCENT
12211				4,000	Rp C10	10.0	18,499,001	12,308	Re Like	1940	10,012,44
#3-1#				2,000	35g C010	Pat	12,464,020	5 7-0604 *	Bar 7, 1991	- Bar	10.108.00
2211				- 1,100	No. 200	Pap	-14/180/a08	5,000	Bar 181	100	10.HILL
22310		11111111		1,000	No 1020	10.1	1,191,104	4,103	100 100 100	100	-pa.170041
2218	20.044	Rep 1, MORT	Bar Literescool	1 2 5 5				24,000	THE LOOP	1840	114,000,00
2218				4,000	1011-000	1.42	HE THE CHE	- 20.0HQ -	"Re-1.080.	- Kar	100.000.00
43:10.				3,000	25.1304	Tp.	18,201,000	13.900	2012/08/	20	111,481,78
2211				1,000	10.0 10.026	100	13,298,311	10.0001	10 p T (892)	100	10.0000.000
F211				4,000	10.0 T 1000	100	10.793.194	1.000	P.p. 1.699	Par	41,190,11
S510.				1,100	21 C 1 APR	1.00	10.007.000	4.000	Bar Tubleb I	- Far	14,243,75
8-2-1 C	1.1.2.2.2.2		Contract Contract Pro-	3,302	10.01.000	1.91	10.265114.	2,000	P.01.1.690	1.00	11,187,08
2211	31,001	PUP 1,207	W1 TROBCORT			-		110000	-R.D. 1.4482	100	111177124
0.5-18				1.0.000	1001100	1.41	10.001.411	20.080	1111	.Be	111,004,01
10218				13-100	Har 1,883	War.	140.010.011	3,000	Par 1,880	185	14,793,41

Source: Processed Data

Based on the above data, the final stock value for bramo rice is Rp. 15,800,000, for the total cost of goods sold of Rp. 615,450,000 from all sales transactions. The total purchase of bramo rice during May 2018 was IDR 562,250,000. The initial stock value is IDR 69,000,000.

Table 28. Menti	Wangi Rice
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					_						_
744	No. INDER NO.	Taula	14	Times by	<u></u>	Distant.	No.	Place.	14	Parista.	100
1211			1.00	RX - 523	丧	1 50.001	1000	18.0	2 2	1.16	껿
12.11	THE REAL PROPERTY AND		110	100 1000	隆	1,810,000	1 1 1 1	160	8 8	1018	8
2011	-1000 Ap. 1100		140	建洲	丧	TABLE OF		12.1	(21)	110	4
142-14	10.002 342 1.002	C TORING	140	De 107	Te.	113/1297	-160	18:3	01-P	111.485	포
11211	10007 \$27,007	No. Transferration	100	羅加約	発	SACING.	100	18.0	谢揭	100	i
10.0.18			- 200	8.38	늞	10.014.101	15,100	10.0	110	15.185	꾫
10.041			122	618	蕃	1001001	1.00	18.0		- 142	1
2012/12	18180 NJ 1110	AP TELEVISION	1.000	54.1.211	-Zar	1740.147	11-200	18	113	112,61	3
321			-199	12:00	挠	1.000	-188	18日	計算	1.104	빆
1111	10.000 84 1.000	E. 111.010.000	100	18-141	音	10001-01	153	-8-	11-3	-181	3
	second the little	100 110,000,000	_		-		-	1000	100 0 00		تلت

Source: Processed Data

Based on the data above, the final stock value for Mentik Wangi Rice is Rp. 11,833,376, for the total cost of goods sold of Rp. 657,166,624 of all sales transactions. While for the total purchase of Mentik Wangi Rice during May 2018, Rp. 613,000,000. The initial stock value of Mentik Wangi Rice is Rp. 56,000,000

11	144	THE R.		14		1.14	-	toold	14.	- 194	199.	-	1 100 100
1717	-		No. 10.000.000		14	10.000	74	1.000.000		34	10.000	157	1301.00
	-	100 11000	The thereases	- 4	10	115417	-70-	-4453411	- 12	4	140	- 22	12424
	-	_		- 8	10		11	10000		84 2	12.431	100	11111
	-	No. OT SEC.	Te station	î	10-	11111	-11-	130.211		1	鐵	援	100
21	_				<u>H.</u>	100	<u>it</u>	121120		- 10		8	Ter.u
21	-	-			18-	招助	袋	1.450.460	- 1	34 7	225	18	100
		NU TILINE	¥2: 06800000		10	1000	11	1041214	- 1	÷	1.00	8	11110
21				- 2	112	10.10		100000	- 1	30. 1	133	18	THE L
24					12	部勝	1	1000		2	100	8	
21		Ye	Pp 1120000		10	101111	10	- NULLIS	1		30	12	100
511	-		EL TOWNTON		14	100	31	1200311	- 14		211	18	1812
2212		10 JUL 10	if iterus	- 15	10	1015	41-	-141533		11-1	1111	18 ·	219.2
1111	-				112	TURN	12.	1010200		1.0	11.245	1.0	it also

Table 20 SIII White Dice

Source: Processed Data

Based on the above data, the final stock value for white SUJ sugar is IDR 13,445,920, for the total cost of goods sold IDR 113,704,080 from all sales transactions. The total purchase of SUJ white sugar during May 2018 was IDR 121,150,000. The initial stock value of SUJ white sugar is Rp. 6,000,000

Table 30. Sugar SUJ-2

30.		The second second				a				1441	-	
	100	Trends Trees	- Transm	Trans.	thingy lid .	-	Teaching .	140	110	Concession of the local division of the loca	-	Trank
100	10	No. 10.000	R. 1110.008	12			1.000.000	21	12		12	1200
200-				- 12	8 18	14	10013		1	-180H	10.	1633
200-		7	BU TERMONT	- 1	S. 1001	8a	108500		- 12	職	15	1411
443 -				- 4	- (B)-	40-	100100	- 24	-11-	10.01	48-	-11291-2
79.64				- 12	-20-03-02-	-85-	-134/01-	- 0	*	-612.0404	18	- 13243
446-		No. 111,000	No. SCHENN	- 10	36_10030	.84	Date:		-11-	000	- 62	1616
444				- 2	8-118	12-	- 한화(화)		12	귀선물는	12	내에던
498-				- 1	- 20- 10- 10- 10- 10- 10- 10- 10- 10- 10- 1	14	1010		11	11200	12	-4.000
4.5.54		Nar History	Ter Indiana			- 54	1100.000	100	11		12	100
010	_		-	12	- 1101	122	100.00	- 2	14		12	112121
2222				11	2 10	12	1202301	- 14	12	101	122	1213
222		No. 111.008	War (CERCOD)			100			12	101		120
111			-	12	ALC: NOT THE OWNER.	-16-	111110	- 2	-11-			12113
223	-	No. 111.000	ALC: INCOME.	- 11	Sc. 18327	82 -	1001018		-11	342341	18	100
11211					AM	14	3,991,214		1.1.4	116.011	No.	TORO

Source: Processed Data

Based on the above data, the final stock value for Yellow SUJ sugar is Rp 12,055,345, for the total cost of goods sold at Rp 124,269,655 from all sales transactions. For the total purchase of SUJ yellow sugar during May 2018 it was Rp 132,125,000. The initial stock value of SUJ Yellow Sugar is Rp. 4,200,000.

Table 31. Sugar Gulaku-1

74	10	. Hays No.	1000	10.1	Total Visit	-	10.48	100	10	4,75	-	TANK
		Na	No. 11.00000	-	2.03	14	調測			1000		
盡	- 15	84	Se	1		1	100111	1			1000	
		34.0000	NF 320000	10	第一回第 第一回第 第一回第 第一回第 第 第 回 第 日 第 日 第 日 第 日 第 日 第 日 第 日 第 日	社社	福濃				1000	
	140	12-11130	sp. 11 11 11	12	월 <u>81</u> 일 왕 대왕	北方	調整				and a	
		82 10.10	sp. trainis	-		北部					TRACK!	

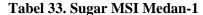
Source: Processed Data

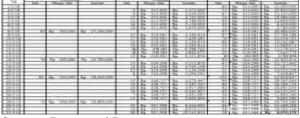
Based on the above data, the final stock value of white sugar is Rp. 9,955,805, and the total cost of goods sold at Rp. 136,375,445 from all sales transactions. The total purchase of GulaKu white sugar during May 2018 was Rp. 130,371,250. The value of the initial stock of white sugar is Rp. 15,500,000.

			I UDIC		Dug		IUIXU			
		ALC: NO. OF TAXABLE			BURNING ST	and the second	- 44	Name and	-	Arrest
30,08	_			_				AMERICANS.	- 10-	Multiple and
with the second					DARMINGS.			Charles and	- 10 A	CARGE AND
					Association (Contraction)	the supported	-	family of the	- 14-	
Add (10)			A DESCRIPTION OF TAXABLE PARTY.		_DARMINGS.			3940304000	1.00	
141410-		100.000.000.	-Nermannovali.					THE OWNER.		
1001-1					The subset	Do. Southern		Ch. SULARI	-498	
5/5/35				1.000	The WHITEAU	The Largest	10.0	The Distance	1.00	1.0.01.101
CLUD.					the subjects			for the ball	- 18-	0.010.011
activate.		the state beau	Double company.			The second second		THE OWNER WATER		BILLIN AT
DOUGL.		the second	Distance in the local		Free line of states	The subset has		The owner of the	- 64-	ALC: NO. OF THE OWNER
di falti				_	- The second second			The owner with the	100	41,006,484
					-Omittication,				100	
A 71.50					No. of Colds.	- The - Delivery days		the same the		FL 201 2 3.44
LOLAND.					Plan interface Auto-	Phy Robert Ltd.		Photo and the of State		The state of the s
2021					the local state	the sector and		The second second	1.00	
10.710					The Delivery	AND - 10-10-10-10-10		The local days		
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			- The contract of the second		And the local division of the local division	the second se	-	Also Disk pick.		100000000000000000000000000000000000000
0,05.		and the second second	A		The other store		-	The other states		- Charles and
10.10					The Owner of the	the scores		No. OR A DOL		10.000.000
COOL-		-				100 A.100 A.100		And Distances	-196-	100000.000
		-		11	The OWN DOC	THE R. LEWIS AND ADD		the lot that is		Married States
				100		The Address of the		film internation	-14-	0.000.000
1000				100	the late and	- 100 LOOM AUT		Tim Int.A.Acci.		0.010.001
BAAAIR.		The sea have	Married Married Street		10,004,000	The Lord D. A.L.		No. of Lot of Lot.	100	10.10.00
COLOR.			- Standard States		Contraction of the second	Be 4300.000	_	De L'ARRA		100.043.044
DATE NO.					100.000.000				-00-	
1111.0					No. Links	fire in succession.		The other line.	1.00	10.000.000
			-						100-	
10.0			- mail		104.053455			TH- 0054685.		

Table 32. Sugar Gulaku-2

Based on the above data, the final inventory value for yellow sugar cane is Rp. 7,585,777, for the total cost of goods sold of Rp. 115,664,223 of all sales transactions. As for the total purchase of yellow sugar, during the month of May 2018 it was Rp. 108,750,000. The initial stock value for yellow sugar is Rp. 14,500,000.





Source: Processed Data

Based on the data above, the final inventory value for MSI Medan White Sugar is Rp 6,073,172, for the total cost of goods sold at Rp 119,276,828 from all sales transactions. Total of MSI sugar purchases the field is white during May 2018 of Rp 100,150,000. The value of the initial stock of MSI white sugar is Rp. 25,200,000.

Table 34. Sugar MSI Medan-2

74	THE R NEW	201	Contraction of the local division of the loc	- 100	Tings Top	the state of the s	The I three line I have
12.12		C.10			10000 100		and the second sec
1211		_			なー形態	MMM NAME	
2011	_				19 明田	TH - 140-00	
211					1 1111	2211202	21 42 10200 42 20120
-99	10 10	111.000	Wy Stateme			-5e0700000.	
1111				- 1		20 - 210 - 111	
2111			-			10 X110711	- 0 8 mm 8 10015
2010-1					No. 000.000		
6111 						E 100110	
11111	- 10		10 10 11 100		•••	#D	A MARKED AND
0111	-		A ALLER		Sec. 201309	10 COLOR	
		_			11 11 1-1 1-1 1-1 1-1 1-1 1-1 1-1 1-1 1	10 1 MIL / 1	THE DESIGN AND CONTRACTOR
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Source: Processed Data

Based on the above data, the final stock value for sugar for MSI Medan Yellow Sugar is Rp 1,279,158, for the total cost of goods sold at Rp 97,145,842 from all sales transactions. The total purchase of MSI Medan Yellow Sugar during the month of May 2018 was IDR 75,550,000. The initial stock value of the MSI Medan Yellow Sugar is Rp. 22,875,000.

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Source: Processed Data

Based on the above data, the final stock value for KBA white sugar is IDR 6,808,042, for the total cost of goods sold of IDR 124,711,958 from all sales transactions. The total purchase of white KBA sugar during May 2018 was Rp. 112,320,000. The initial stock value of white KBA sugar is Rp. 19,200,000.

Tabel 36. Sugar KBA-2

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Source: Processed Data

Based on the above data, the final stock value for yellow KBA sugar is Rp 1,217,779, for the total cost of goods sold of Rp 84,882,221 from all sales transactions. The total purchase of KBA yellow sugar during the month of May 2018 it was IDR 67,565,000. The initial stock value of the KBA yellow sugar is Rp. 18,525,000.

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Source: Processed Data

Based on the data above, the final stock value for GMP white sugar is Rp 6,886,743, for the total cost of goods sold at Rp 106,038,257 from all sales transactions. While the total purchase of GMP white sugar during May 2018 was Rp. 83,225,000. The value of the initial stock of GMP white sugar was Rp. 29,700,000.

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Table 38. Sugar GMP-2

Based on the data above, the final stock value for GMP yellow sugar is IDR 1,471,252, for the total cost of goods sold is IDR 91,951,248 of all sales transactions. The total purchase of GMP yellow sugar during May 2018 was IDR 68,772,500. The initial stock value of GMP yellow sugar is Rp. 24,650,000.

Calculation of the Comparison of Core Cost of Rice and Sugar

In the *FIFO* method, the cost is charged to the cost of goods sold in accordance with the purchase order, starting from those purchased first. The remaining units in the final supply are the most recent units which are the last units purchased so the reported costs will be close to or equal to the replacement costs at the end of the period. The average method, the cost is charged to cost of goods sold according to the average cost per availabled unit for sale (Riswan et al, 2016).

Tabel 39. Rice

KETERANGAN		FIFO	AVERAGE		
Persediaan Awal	Rp	485,100,000	Rp	485,100,000	
Pembelian	Rp	3,726,400,000	Rp	3,726,400,000	
Tersedia untuk dijual	Rp	4,211,500,000	Rp	4,211,500,000	
Persediaan Akhir	Rp	627,415,000	Rp	626,563,578	
Harga Pokok Penjualan	Rp	3,584,085,000	Rp	3,584,936,422	

Tabel 40. Sugar

KETERANGAN		FIFO	AVERAGE			
Persediaan Awal	Rp	180,350,000	Rp	180,350,000		
Pembelian	Rp	999,978,750	Rp	999,978,750		
Tersedia untuk dijual	Rp	1,180,328,750	Rp	1,180,328,750		
Persediaan Akhir	Rp	66,476,750	Rp	66,318,994		
Harga Pokok Penjualan	Rp	1,113,852,000	Rp	1,114,009,756		

Comparison of Gross Profit for Rice and Sugar

Islahuzzaman Profit, (2012: 239), gross profit is the difference in net income from sales and cost of sold goods. Another term for laba kotor is also called *Gross Margin* or *Gross Profit on Sales*.

Tabel 41. Rice

KETERANGAN		FIFO	AVERAGE			
Penjualan	Rp	4,120,220,000	Rp	4,120,220,000		
Persediaan Awal	Rp	485,100,000	Rp	485,100,000		
Pembelian	Rp	3,726,400,000	Rp	3,726,400,000		
Tersedia untuk dijual	Rp	4,211,500,000	Rp	4,211,500,000		
Persediaan Akhir	Rp	627,415,000	Rp	626,563,578		
Harga Pokok Penjualan	Rp	3,584,085,000	Rp	3,584,936,422		
Laba Kotor	Rp	536,135,000	Rp	535,283,578		

Tabel 42. Sugar

Luser in Sugar					
KETERANGAN		FIFO	AVERAGE		
Penjualan	Rp	1,420,895,000	Rp	1,420,895,000	
Persediaan Awal	Rp	180,350,000	Rp	180,350,000	
Pembelian	Rp	999,978,750	Rp	999,978,750	
Tersedia untuk dijual	Rp	1,180,328,750	Rp	1,180,328,750	
Persediaan Akhir	Rp	66,476,750	Rp	66,318,994	
Harga Pokok Penjualan	Rp	1,113,852,000	Rp	1,114,009,756	
Laba Kotor	Rp	307,043,000	Rp	306,885,244	

CONCLUSIONS AND SUGGESTIONS

Based on the results of the analysis and discussion carried out in the previous chapter, the researcher draws some conclusions as follows:

- 1. Based on the calculation of the final stock value of rice using the *FIFO* method of Rp. 627,415,000 while those using the *Average* method are Rp. 626,563,578. The final stock value using the FIFO method is greater than using the *Average* method.
- 2. Based on the calculation of the final sugar stock value using the *FIFO* method of IDR 66,476,750 while the one using the leverage method is IDR 66,318,994. The final stock value using the FIFO method is greater than using the Average method.
- 3. Based on the calculation of the cost of goods sold, the rice using the *FIFO* method is Rp. 3,584,085,000 while the one using the Average method is Rp. 3,584,936,422. The value of cost of goods sold using the FIFO method is smaller than using the Average method.
- 4. Based on the calculation of the cost of goods sold for sugar using the FIFO method is Rp 1,113,852,000 while those using the Average method amount to Rp 1,114,009,756. The value of cost of goods sold using the *FIFO* method is smaller than using the Average method.
- 5. Based on the calculation of the gross profit of rice using the *FIFO* method of Rp 536,135,000 while the Average method is Rp 535,283,578. Then the value of city profits using the *FIFO* method is greater than using the method of browser.
- 6. Based on the calculation of sugar gross profit using the *FIFO* method amounting to Rp 307,043,000 while the Average method is

Rp 306,885,244. Then the value of gross profit using the *FIFO* method is greater in value than using the *Average* method.

 Based on the calculations that have been done, it is obtained that by using the *FIFO* method, XYZ stores will get a better profit compared to using the *Average* method

This research provides suggestions that can be input for various parties as follows:

- 1. For the next researcher, you should be able to examine the factors that influence the company in determining the stock assessment method.
- 2. For the store in question can know how much profit is obtained when using the *FIFO* method to point out stock value

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