

ABSTRAK

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Pengaruh Ukuran Perusahaan, Rasio Lancar dan *Financial Leverage* Terhadap Pemilihan Metode Akuntansi Persediaan serta Tinjauannya Dari Sudut Pandang Islam.

Penelitian ini bertujuan untuk mendapatkan bukti empiris dari pengaruh Ukuran Perusahaan, Rasio Lancar dan *Financial Leverage* Terhadap pemilihan metode akuntansi persediaan. Ukuran Perusahaan diukur dari nilai natural logaritma dari total aset, Rasio Lancar diukur menggunakan *liquidity ratio* dan *Financial Leverage* diukur menggunakan *Debt To total Assets Ratio*. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor yang tercatat di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 43 perusahaan dengan periode tahun 2015-2018 melalui metode *purposive sampling*. Metode analisis yang digunakan adalah regresi logistik dengan tingkat signifikansi 5%. Berdasarkan hasil penelitian disimpulkan bahwa variabel ukuran perusahaan berpengaruh positif terhadap pemilihan Metode akuntansi persediaan. Rasio Lancar dan *Financial Leverage* tidak berpengaruh terhadap pemilihan metode akuntansi persediaan.

Kata Kunci :Ukuran Perusahaan, Rasio Lancar dan *Financial Leverage*

ABSTRACT

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The Effect of Company Size, Current Ratios and Financial Leverage on the Selection of Inventory Accounting Methods and Reviews from an Islamic Perspective

This study aims to obtain empirical evidence of the influence of Company Size, Current Ratios and Financial Leverage on the selection of inventory accounting methods. Company size is measured from the natural logarithm of total assets, Current Ratio is measured using liquidity ratio and Financial Leverage is measured using Debt To Total Assets Ratio This research uses a quantitative approach. The population in this study is companies in the manufacturing which are listed on the Indonesia Stock Exchange. The sample used was 43 companies with a period of 2015-2018 through a purposive sampling method. The analysis method used was logistic regression with a significance level of 5%. Based on the results of the study concluded that the firm size variable is positive influences the selection of inventory accounting methods. Current Ratio and Financial Leverage have no effect on the choice of inventory accounting method.

Keywords: Company Size, Current Ratio and Financial Leverage