

Faktor- Faktor Pemilihan Metode Akuntansi Persediaan Berdasarkan Ricardian Hipotesis

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Abstract

This study analyzed about choosing the inventory method using Ricardian Hypothesis and Investment opportunity set (IOS). The IOS proxies by classification of industries, capital intensity, inventory size, variability of cost of goods sold, variability of accounting profit and variability of inventory. The aim of this study is to know how the impact of IOS to choosing the inventory method between FIFO and Average.

The object of this study is manufacturing companies listed at Jakarta Stock Exchange for 1998 – 2002 using purposive judgments sampling. Hypothesis test of this study using logistic regression method with $\alpha = 10\%$ revealed that variability of inventory and capital intensity are significant in choosing the inventory method; but the others variable are not significant in choosing the inventory method.

Keywords: *IOS, Inventory method, Ricardian Hypothesis*