

ABSTRAK

Analisis Pencatatan dan Penilaian Persediaan Obat Berdasarkan SAK EMKM Pada Apotek Al Nahdi Palembang

Putri Fahrani Holauna, 2025 (xi+95 Halaman)

Email: putrifahranih@gmail.com

Setiap usaha dagang memerlukan sistem akuntansi yang tepat untuk memastikan kegiatan operasional berjalan efektif, terutama dalam hal pencatatan dan penilaian persediaan barang. Pada Apotek Al Nahdi Palembang, sistem pencatatan persediaan masih dilakukan secara manual dan belum menerapkan standar akuntansi yang berlaku, sehingga berpotensi menimbulkan kesalahan dalam penentuan nilai persediaan dan penyajian laporan keuangan. Penelitian ini bertujuan untuk menganalisis sistem pencatatan dan metode penilaian persediaan obat berdasarkan Standar Akuntansi Keuangan Entitas Mikro, Kecil, dan Menengah (SAK EMKM). Dengan menggunakan metode pencatatan perpetual serta penilaian FIFO dan rata-rata tertimbang, penelitian ini menunjukkan bahwa akurasi informasi persediaan dan keandalan laporan keuangan dapat ditingkatkan. Data diperoleh melalui wawancara, observasi, dan dokumentasi pada transaksi obat yang paling diminati konsumen selama periode Januari hingga Mei 2025. Hasil analisis menunjukkan bahwa penerapan sistem sesuai SAK EMKM dapat membantu apotek dalam pengambilan keputusan dan efisiensi pengelolaan persediaan.

Kata Kunci: Persediaan, Pencatatan, Penilaian, Apotek, SAK EMKM

ABSTRACT

**Analysis of Recording and Valuation of Drug Inventory Based on SAK EMKM
at Apotek Al Nahdi Palembang
Putri Fahrani Holauna, 2025 (xi+95 Page)
Email: putrifahranih@gmail.com**

Every trading business requires an appropriate accounting system to ensure operational activities run effectively, especially in terms of recording and valuing inventory. At Apotek Al Nahdi Palembang, the inventory recording system is still carried out manually and has not implemented applicable accounting standards, so that it has the potential to cause errors in determining the value of inventory and presenting financial statements. This study aims to analyze the recording system and method of valuing drug inventory based on the Financial Accounting Standards for Micro, Small and Medium Entities (SAK EMKM). By using the perpetual recording method as well as FIFO and weighted average valuation, this study shows that the accuracy of inventory information and the reliability of financial statements can be improved. Data was obtained through interviews, observations, and documentation on drug transactions that were most in demand by consumers during the period January to May 2025. The results of the analysis show that the implementation of a system in accordance with SAK EMKM can help pharmacies in decision making and inventory management efficiency.

Keywords: Inventory, Recording, Valuation, Pharmacy, SAK EMKM