



**ANALYZING THE INFLUENCE OF FOREIGN CURRENCY ON
SUPPLIES PURCHASED FROM FOREIGN COUNTRIES TO
OPTIMIZE COMPANY PROFITABILITY IN RECORDING USD-
BASED KUI FINANCIAL REPORTS.**

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ABSTRACT

The purpose of this research is to find out whether the valuation value of Yen (JPY), Yuan (CNY), Won (KRW), and Rupiah (IDR) can influence the application of Cost of Goods Sold to company profitability in recording USD-based KUI financial reports. Researchers used Yen (JPY), Yuan (CNY), Won (KRW), and Rupiah (IDR) as independent variables as test indicators to ascertain the importance of the correlation between the cost of products sold on PT company profitability. Komatsu Indonesia undercarriage. Purposive sampling is the sample strategy employed by researchers, which takes PT profitability data. Komatsu Undercarriage Indonesia quarterly for 5 years. The final results of this research show that Yen (JPY), Yuan (CNY), Won (KRW), Rupiah (IDR) have a significant influence or do not have a substantial influence on the application of Cost of Goods Sold to company profitability in recording. KUI's financial reports are USD-based.

Keywords : Profitability, Cost Of Sales, Yen (JPY), Yuan (CNY), Won (KRW), Rupiah (IDR)

INTISARI

Riset ini bertujuan guna mengetahui apakah nilai valuasi Yen (JPY), Yuan (CNY), Won (KRW), dan Rupiah (IDR) dapat mempengaruhi penerapan Harga Pokok Penjualan terhadap profitabilitas perusahaan dalam pencatatan USD- berdasarkan laporan keuangan KUI. Peneliti menggunakan Yen (JPY), Yuan (CNY), Won (KRW), dan Rupiah (IDR) sebagai variabel independen sebagai indikator pengujian untuk mengetahui signifikansi hubungan pengaruh harga pokok penjualan terhadap profitabilitas perusahaan PT. Undercarriage Komatsu Indonesia. Purposive sampling ialah teknik pengambilan sampel yang dipakai peneliti yakni mengambil data profitabilitas PT. Komatsu Undercarriage Indonesia triwulanan selama 5 tahun. Berdasar hasil riset, Yen (JPY), Yuan (CNY), Won (KRW), dan Rupiah (IDR) berdampak besar pada penerapan Harga Pokok Penjualan terhadap profitabilitas perusahaan di rekaman Laporan keuangan KUI berbasis USD.

Kata Kunci : Profitabilitas, Harga Pokok Penjualan, Yen (JPY), Yuan (CNY), Won (KRW), Rupiah (IDR)

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