

BAB III

PEMBAHASAN

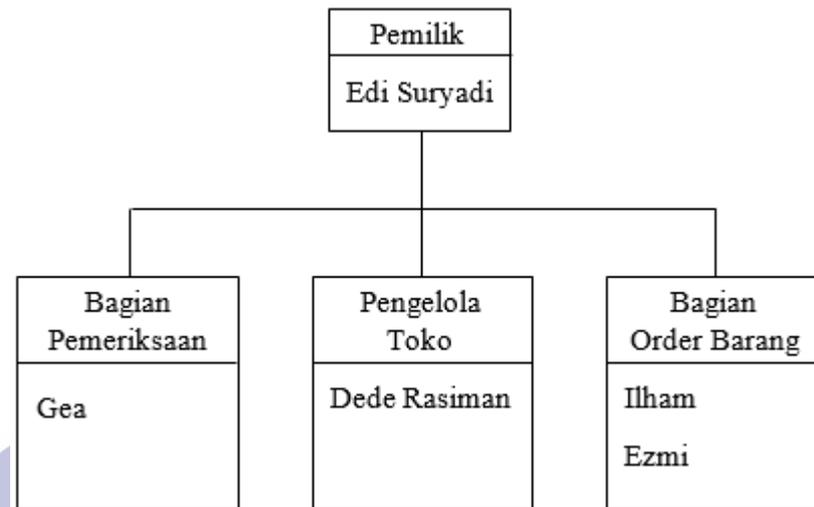
3.1. Tinjauan Perusahaan

3.1.1. Sejarah Institusi/Perusahaan

Optik sajati adalah perusahaan yang bergerak dibidang usaha jual beli dan servis kacamata. Sebelum mendirikan optik, pemilik dari optik sajati ini menjual kacamata secara keliling dengan menawarkan kacamata dari rumah ke rumah. Pemilik optik bersama dengan saudara-saudaranya berjualan dari daerah pasar senen jakarta, dengan menyisihkan sedikit demi sedikit penghasilan dari berjualan kacamata keliling pada tahun 2014 menyewa 1 toko di jakarta. Dengan keuletannya optik yang awalnya terbatas pada persediaannya lama kelamaan berkembang pesat.

Pada tahun 2017 mendirikan cabang dari optik eropa jakarta yaitu Optik sajati yang berlokasi di Jl. Raya Leles No.44, Ciburial, Kec. Leles, Kabupaten Garut, Jawa Barat 44152 depan polres leles. Optik sajati di kelola oleh bapa Dede Rasiman yang bertanggung jawab untuk pengelolaan penjualan dan pembelian yang dibutuhkan untuk berjalannya optik ini. Optik ini memfokuskan pada penjualan kacamata dan aksesorisnya.

3.1.2. Struktur Organisasi dan Fungsi



Sumber : Optik Sajati

Gambar III.1 Struktur Organisasi

Sedangkan tugas dan fungsi dari masing-masing bagian struktur organisasi optik sajati yaitu:

1. Pemilik

Pemilik toko merupakan orang yang membuat keputusan akhir bertanggung jawab penuh terhadap semua kegiatan yang ada pada penjualan kacamata pada Optik.

Tugas pemilik perusahaan adalah bertanggung jawab atas perkembangan perusahaan.

2. Pengelola Toko

Pengelola toko adalah orang yang bertanggung jawab dan melakukan semua sistem disini. Mengelola penjualan dan pembelian barang, serta membuat laporan setiap bulannya.

3. Bagian Pemeriksaan

Bagian ini melayani *customer* yang datang dan melakukan pemeriksaan mata *customer*.

4. Bagian Order Barang

Bagian order barang menerima tugas dari pengelola toko untuk melakukan pengorderan lensa yang akan dipasangkan ke bingkai kaca/ *frame*.

3.2. Tinjauan Kasus

3.2.1. Permasalahan Pokok

Berdasarkan uraian latar belakang masalah, dapat dibuat suatu identifikasi masalah yang ada pada Optik Sajati yaitu : Sistem pembukuan yang masih konvensional pada seluruh kegiatan usahanya. Transaksi penjualan yang konvensional ditulis pada nota sehingga terdapat kemungkinan terjadi kesalahan dalam transaksi dan kehilangan dokumen.

3.2.2. Pemecahan Masalah

Pengolahan data akuntansi yang masih konvensional merupakan hambatan dalam upaya meningkatkan kualitas dan keakuratan data informasi. Maka diperlukan sebuah sarana dan prasarana yang membantu proses pengolahan data akuntansi Optik Sajati, maka dari itu penulis hendak mengaplikasikan program aplikasi MYOB Premier V16 ke dalam siklus pengolahan data pada Optik Sajati, sehingga dapat membantu dalam mengelola laporan keuangan.

3.3. Pencatatan Akuntansi Manual

Tujuan utama pencatatan transaksi adalah mengetahui laba rugi suatu usaha. Sistem akuntansi yang murni manual adalah pencatatan transaksi keuangan untuk menghasilkan laporan keuangan. Tahap pembuatan laporan keuangan secara manual harus mengetahui saldo akhir perusahaan periode sebelumnya yang akan menjadi neraca awal untuk periode selanjutnya. Pada Optik Sajati ini, penulis akan membuat laporan keuangan periode april 2020, untuk itu penulis mencantumkan neraca saldo akhir Maret 2020 sebagai data awal pembuatan laporan keuangan periode April 2020.

1. Saldo awal 31 Maret 2020

Tabel III.1
Neraca Saldo Awal per 31 Maret 2020

**SALDO AWAL
OPTIK SAJATI
PERIODE 31 MARET 2020**

Kode Akun	Nama Akun	Debet	Kredit
1-1100	Kas	Rp 3.000.000	
1-1300	Perlengkapan	Rp 25.000.000	
1-1400	Persediaan Barang Dagang	Rp 34.700.000	
1-2000	Piutang Usaha	Rp 17.000.000	
1-2100	Peralatan	Rp 20.000.000	
1-2200	Akm Peny Peralatan	Rp (1.650.000)	
1-2300	Kendaraan	Rp 171.000.000	
1-2400	Akm Peny Kendaraan	Rp (11.100.000)	
2-1000	Hutang Usaha		Rp 27.000.000
3-1000	Modal		Rp 230.950.000
	Jumlah	Rp 257.950.000	Rp 257.950.000

Sumber : Optik Sajati

2. Daftar Saldo Hutang Usaha dan Piutang Usaha

Tabel III.2
Daftar Hutang dan Piutang

**HUTANG USAHA
OPTIK SAJATI**

Karya Optik	Rp 15.000.000
Domba Mas	Rp 10.000.000
Jumlah	Rp 25.000.000

**PIUTANG USAHA
OPTIK SAJATI**

Optik Sahati	Rp 7.000.000
Optik Giffari	Rp 4.000.000
Aira Optik	Rp 6.000.000
Jumlah	Rp 17.000.000

Sumber: Optik Sajati

3. Daftar Transaksi

Berikut ini adalah daftar transaksi yang ada pada Optik Sajati selama bulan april 2020.

1. Tanggal 01 April 2020, menerima pendapatan toko sebesar Rp 556.000,-
2. Tanggal 02 April 2020:
 - a. Pembayaran listrik sebesar Rp 205.000,-
 - b. Menerima pendapatan toko sebesar Rp 940.000,-
3. Tanggal 03 April 2020, menerima pendapatan toko sebesar Rp 917.000,-
4. Tanggal 04 April 2020, menerima pendapatan toko sebesar Rp 779.000,-
5. Tanggal 05 April 2020, menerima pendapatan toko sebesar Rp 794.000,-
6. Tanggal 06 April 2020, menerima pendapatan toko sebesar Rp 1.078.000,-
7. Tanggal 07 April 2020, menerima pendapatan toko sebesar Rp 1.799.000,-
8. Tanggal 08 April 2020, menerima pendapatan toko sebesar Rp 358.000,-
9. Tanggal 09 April 2020:
 - a. Pembelian persediaan barang secara tunai sebesar Rp 5.490.000,-
 - b. menerima pendapatan toko sebesar Rp 306.000,-
10. Tanggal 10 April 2020:
 - a. Penjualan barang sebesar Rp 350.000,-
 - b. Penjualan secara kredit Rp 500.000,-
11. Tanggal 11 April 2020, menerima pelunasan piutang usaha dari Aira Optik sebesar Rp 6.000.000,-
12. Tanggal 12 April 2020, menerima pendapatan toko sebesar Rp 256.000,-
13. Tanggal 13 April 2020, menerima pendapatan toko sebesar Rp 350.000,-
14. Tanggal 14 April 2020, penjualan secara kredit sebesar Rp 4.570.000,-

15. Tanggal 15 April 2020, menerima pembayaran piutang pada transaksi tanggal 10 April 2020 sebesar Rp 500.000,-
16. Tanggal 16 April 2020:
 - a. Pembayaran hutang kepada Karya Optik sebesar Rp 5.000.000,-
 - b. Menerima pendapatan toko sebesar Rp 219.000,-
17. Tanggal 17 April 2020:
 - a. Pembayaran piutang dari Optik Sehati sebesar Rp 7.000.000,-
 - b. Pembelian secara kredit ke Domba Mas sebesar Rp 6.100.000,-
18. Tanggal 18 April 2020:
 - a. Perusahaan mengembalikan barang ke domba mas atas transaksi tanggal 17 April sebanyak 3pcs.
 - b. Menerima pendapatan toko sebesar Rp 228.000,-
19. Tanggal 19 April 2020, menerima pendapatan sebesar Rp 163.000,-
20. Tanggal 20 April 2020, pembayaran gaji kepada masing-masing karyawan sebesar @Rp 2.500.000,-
21. Tanggal 21 April 2020, pembayaran piutang atas transaksi tanggal 14 April 2020 sebesar Rp 4.570.000,-
22. Tanggal 22 April 2020, menerima pendapatan toko sebesar Rp 2.275.000,-
23. Tanggal 23 April 2020, retur penjualan atas barang rodenstock 2pcs dan frame 1pcs.
24. Tanggal 24 April 2020, menerima pendapatan toko sebesar Rp 829.000,-
25. Tanggal 25 April 2020, Penjualan sebesar Rp 1.417.000,-
26. Tanggal 26 April 2020, menerima pendapatan sebesar Rp 180.000,-
27. Tanggal 27 April 2020, menerima pembayaran piutang atas transaksi tanggal 22 April 2020 sebesar Rp 2.097.000,-

28. Tanggal 28 April 2020, menerima pendapatan toko sebesar Rp 522.000,-
 29. Tanggal 29 April 2020, menerima pendapatan toko sebesar Rp 199.000,-
 30. Tanggal 30 April 2020, menerima pendapatan toko sebesar Rp 398.000,-

4. Jurnal

Dalam perusahaan dagang, jurnal yang digunakan adalah jurnal khusus. Jurnal khusus adalah jurnal yang dirancang dan dibuat secara khusus untuk mencatat transaksi yang bersifat sama dan sering terjadi berulang-ulang pada perusahaan. Jurnal-jurnal tersebut adalah sebagai berikut:

a. Jurnal Penerimaan Kas

Tabel III.3 Tabel Jurnal Penerimaan Kas

Tanggal	No Bukti	Keterangan	Reff	Debet		Kredit			Reff	
				Kas	Pot. Penj	Piutang	Penj	Retur Pemb		
April	1 BKM 01	Penjualan		Rp 556.000			Rp 556.000			
	2 BKM 02	Penjualan		Rp 940.000			Rp 940.000			
	3 BKM 03	Penjualan		Rp 917.000			Rp 917.000			
	4 BKM 04	Penjualan		Rp 779.000			Rp 779.000			
	5 BKM 05	Penjualan		Rp 794.000			Rp 794.000			
	6 BKM 06	Penjualan		Rp 1.078.000			Rp 1.078.000			
	7 BKM 07	Penjualan		Rp 1.799.000			Rp 1.799.000			
	8 BKM 08	Penjualan		Rp 358.000			Rp 358.000			
	9 BKM 09	Penjualan		Rp 306.000			Rp 306.000			
	10 BKM 10	Penjualan		Rp 350.000			Rp 350.000			
	11 BKM 12	Piutang		Rp 6.000.000		Rp 6.000.000				
	12 BKM 13	Penjualan		Rp 256.000			Rp 256.000			
	13 BKM 14	Penjualan		Rp 350.000			Rp 350.000			
	15 BKM 15	Piutang		Rp 500.000		Rp 500.000				
	16 BKM 16	Penjualan		Rp 219.000			Rp 219.000			
	17 BKM 17	Piutang		Rp 7.000.000		Rp 7.000.000				
	18 BKM 18	Penjualan		Rp 228.000			Rp 228.000			
	19 BKM 19	Penjualan		Rp 163.000			Rp 163.000			
	21 BKM 20	Piutang		Rp 4.570.000		Rp 4.570.000				
	24 BKM 21	Penjualan		Rp 829.000			Rp 829.000			
	25 BKM 22	Penjualan		Rp 1.417.000			Rp 1.417.000			
	26 BKM 23	Penjualan		Rp 180.000			Rp 180.000			
	27 BKM 24	Piutang		Rp 2.097.000		Rp 2.097.000				
	28 BKM 25	Penjualan		Rp 522.000			Rp 522.000			
	29 BKM 26	Penjualan		Rp 199.000			Rp 199.000			
	30 BKM 27	Penjualan		Rp 398.000			Rp 398.000			
	Jumlah				Rp 32.805.000		Rp 32.805.000			

Sumber: Optik Sajati

b. Jurnal Pengeluaran Kas

Tabel III.4 Tabel Jurnal Pengeluaran Kas

Tanggal	No Bukti	Keterangan	Reff	Debet				Kredit		
				Htg lain2	Htg Dagang	Pembelian	Lain2	Ref	lain2	Kas
April	2	BKK 01						Rp 205.000		Rp 205.000
	9	BKK 02				Rp 5.490.000				Rp 5.490.000
	16	BKK 03		Rp 5.000.000						Rp 5.000.000
	20	BKK 04					Rp 7.500.000			Rp 7.500.000
Jumlah				Rp 5.000.000	Rp 5.490.000	Rp 7.705.000				Rp 18.195.000

Sumber: Optik Sajati

c. Jurnal Pembelian

Tabel III.5 Tabel Jurnal Pembelian

Tanggal	No Bukti	Keterangan	Reff	Jumlah
April 17	JP 01	Pembelian Ke Domba Mas		Rp 6.100.000
Jumlah				Rp 6.100.000

Sumber: Optik Sajati

d. Jurnal Penjualan

Tabel III.6 Tabel Jurnal Penjualan

Tanggal	No Bukti	Keterangan	Reff	Jumlah
April	10	JPN 01		Rp 500.000
	14	JPN 02		Rp 4.570.000
	22	JPN 03		Rp 2.275.000
Jumlah				Rp 7.345.000

Sumber: Optik Sajati

e. Jurnal Umum

Tabel III.7 Tabel Jurnal Umum

Tanggal	No Bukti	Keterangan	Reff	Jumlah	
				Debet	Kredit
18		Hutang Retur Pembelian		Rp 150.000	Rp 150.000
23		Retur Penjualan Piutang		Rp178.000	Rp178.000

Sumber: Optik Sajati

5. Buku Besar

Tabel III.8 Tabel Buku Besar

BUKU BESAR OPTIK SAJATI PERIODE APRIL 2020							
1-1100 Kas							
Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit
April	1 Saldo Awal		Rp 3.000.000	April	30 Posting	J. Pengeluaran	Rp 18.195.000
April	30 Posting	J. Penerimaan	Rp 32.805.000				
Jumlah			Rp 35.805.000	Jumlah			Rp 18.195.000
Saldo Normal			Rp 17.610.000				
1-1200 Piutang usaha							
Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit
April	1 Saldo Awal		Rp 17.000.000	April	30 Posting	J. Pen Kas	Rp 20.167.000
April	30 Posting	J. Penj	Rp 7.345.000	April	30 Posting	J Umum	Rp 178.000
Jumlah			Rp 24.345.000	Jumlah			Rp 20.345.000
Saldo Normal			Rp 4.000.000				
1-1300 Perlengkapan							
Tanggal	Keterangan	Ref	Debet				
April	1 Saldo Awal		Rp 25.000.000				
Saldo Normal			Rp 25.000.000				
1-1400 Persediaan Barang Dagang							
Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit
April	1 Saldo Awal		Rp 34.700.000				
Jumlah			Rp 34.700.000	Jumlah			
Saldo Normal			Rp 34.700.000				
1-2100 Peralatan							
Tanggal	Keterangan	Ref	Debet				
April	1 Saldo Awal		Rp 20.000.000				
Saldo Normal			Rp 20.000.000				
1-2200 Akm Peralatan							
Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit
				April	1 Saldo Awal		Rp 1.650.000
Saldo Normal				Saldo Normal			Rp 1.650.000
1-2300 Kendaraan							
Tanggal	Keterangan	Ref	Debet				
April	1 Saldo Awal		Rp 171.000.000				
Saldo Normal			Rp 171.000.000				

1-2400 Akm Peny Kendaraan

Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit
				April	1	Saldo Awal	Rp 11.100.000
						Saldo Normal	Rp 11.100.000

2-1000 Hutang usaha

Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit		
April	16	Posting	J. Pengeluaran	Rp 5.000.000	April	1	Saldo Awal	Rp 27.000.000	
			J. Umum	Rp 150.000	April	30	Posting	J. Pemb	Rp 6.100.000
		Jumlah	Rp 5.150.000			Jumlah	Rp 33.100.000		
						Saldo Normal	Rp 27.950.000		
							Rp 27.950.000		

3-1000 Modal

Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit
				April	1	Saldo Awal	Rp 230.950.000
						Saldo Normal	Rp 230.950.000

4-1000 Penjualan

Tanggal	Keterangan	Ref	Debet	Tanggal	Keterangan	Ref	Kredit		
April	30	Posting	J. Umum		April	30	Posting	J. Penerimaan	Rp 12.638.000
						30	Posting	J. Penj	Rp 7.345.000
		Jumlah	Rp -			Jumlah	Rp 19.983.000		
						Saldo Normal	Rp 19.983.000		

Retur Penjualan

Tanggal	Keterangan	Ref	Debet	
April	30	Posting	J. Pengeluaran	Rp 178.000
		Saldo Normal	Rp 178.000	

5-1110 Pembelian

Tanggal	Keterangan	Ref	Debet	
April	30	Posting	J. Pengeluaran	Rp 5.490.000
	30	Posting	J. Pemb	Rp 6.100.000
		Saldo Normal	Rp 11.590.000	

5-1111 Retur Pembelian

Tanggal	Keterangan	Ref	Debet	
April	30	Posting	J. Pengeluaran	Rp 150.000
		Saldo Normal	Rp 150.000	

6-1100 By Listrik

Tanggal	Keterangan	Ref	Debet	
April	30	Posting	J. Pengeluaran	Rp 205.000
		Saldo Normal	Rp 205.000	

607000 By Gaji

Tanggal	Keterangan	Ref	Debet	
April	30	Posting	J. Umum	Rp 7.500.000
		Saldo Normal	Rp 7.500.000	

Sumber: Optik Sajati

6. Neraca Saldo

Tabel III.9 Tabel Neraca Saldo

NERACA SALDO OPTIK SAJATI PERIODE APRIL 2020			
Nama Rekening	Nomer Rekening	Saldo	
		Debet	Kredit
Kas		Rp 17.610.000	
Piutang usaha		Rp 4.000.000	
Perlengkapan		Rp 25.000.000	
PBD		Rp 40.656.800	
Peralatan		Rp 20.000.000	
Akm Peny Peralatan			Rp 1.650.000
Kendaraan		Rp 171.000.000	
Akm Peny Kendaraan			Rp 11.100.000
Hutang usaha			Rp 27.950.000
Modal			Rp 230.950.000
Penjualan			Rp 19.805.000
HPP		Rp 5.483.200	
B Gaji		Rp 7.500.000	
B Listrik		Rp 205.000	
Jumlah		Rp 291.455.000	Rp 291.455.000

Sumber: Optik Sajati

7. Neraca Lajur

Tabel III.11 Tabel Neraca Lajur

NERACA LAJUR OPTIK SAJATI										
Nama Rekening	Neraca Saldo		A/P		NSD		Laba Rugi		Neraca	
	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
Kas	Rp 17.610.000				Rp 17.610.000				Rp 17.610.000	
Piutang usaha	Rp 4.000.000				Rp 4.000.000				Rp 4.000.000	
Perlengkapan	Rp 25.000.000				Rp 25.000.000				Rp 25.000.000	
PBD	Rp 34.700.000		Rp 40.656.800	Rp 34.700.000	Rp 40.656.800				Rp 40.656.800	
Peralatan	Rp 20.000.000				Rp 20.000.000				Rp 20.000.000	
Akm Peny Peralatan		Rp 1.650.000				Rp 1.650.000				1650000
Kendaraan	Rp 171.000.000				Rp 171.000.000				Rp 171.000.000	
Akm Peny Kendaraan		Rp 11.100.000				Rp 11.100.000				11.100.000
Hutang usaha		Rp 27.950.000				Rp 27.950.000				Rp 27.950.000
Modal		Rp 230.950.000				Rp 230.950.000				Rp 230.950.000
Penjualan		Rp 19.983.000				Rp 19.983.000		Rp 19.983.000		
Retur Penjualan	Rp 178.000				Rp 178.000		Rp 178.000			
Pembelian	Rp 11.590.000				Rp 11.590.000		Rp 11.590.000			
Retur Pembelian		Rp 150.000				Rp 150.000		Rp 150.000		
B Gaji	Rp 7.500.000				Rp 7.500.000		Rp 7.500.000			
B Listrik	Rp 205.000				Rp 205.000		Rp 205.000			
	Rp 291.783.000	Rp 291.783.000								
Iktisar L/R			Rp 34.700.000	Rp 40.656.800		Rp 5.956.800		Rp 7.527.457		
								Rp 19.473.000	Rp 27.660.457	
								Rp 8.187.457		
			Rp 75.356.800	Rp 75.356.800	Rp 297.739.800	Rp 297.739.800	Rp 27.660.457	Rp 27.660.457	Rp 278.266.800	Rp 278.266.800

Sumber: Optik Sajati

8. Laporan Laba Rugi

Tabel III.10 Tabel Laba Rugi

Laporan Laba Rugi Optik Sajati		
Penjualan	Rp 19.983.000	
Retur Penjualan	Rp 178.000	
Penjualan Bersih		Rp 19.805.000
Persediaan Barang Awal		Rp 34.700.000
Pembelian	Rp 11.590.000	
Retur Pembelian	Rp 150.000	
Pembelian Bersih		Rp 11.440.000
Barang Siap dijual		Rp 46.140.000
Persediaan Barang Akhir		<u>Rp 40.656.800</u>
Harga Pokok Penjualan		Rp 5.483.200
Laba Kotor		Rp 14.321.800
Biaya Operasional		
Biaya Gaji	Rp 7.500.000	
Biaya Listrik	Rp 205.000	
Biaya lain-lain		
Total Biaya Operasional		Rp 7.705.000
Laba Bersih		Rp 6.616.800

Sumber: Optik Sajati

UNIVERSITAS

3.4. Pencatatan Dengan Tool Aplikasi

3.4.1. Setup Awal

1. Membuat Database Perusahaan

Optik Sajati adalah perusahaan yang bergerak dibidang perdagangan barang dan jasa.

Optik ini berdiri pada tahun 2017. Berikut data mengenai perusahaan:

Nama Perusahaan : Optik Sajati

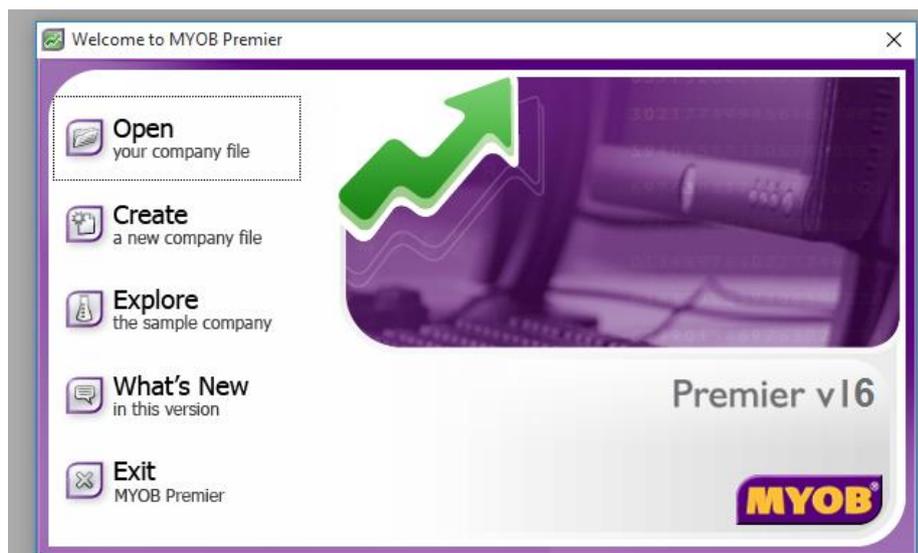
Alamat Perusahaan : Jl. Raya Leles No.44, Ciburial, Kec. Leles, Kabupaten Garut,
Jawa Barat 44152

No Telepon :081389755859

Kota : Garut

Negara : Indonesia

Pada saat Aplikasi MYOB Premier dijalankan tampilan yang muncul adalah form menu utama, seperti gambar berikut:



Sumber: *MYOB Premier V16*

Gambar III.2 Jendela Awal

- ✚ Akan muncul jendela awal selamat datang di *myob*
 - 1) *Open* : Membuka database perusahaan yang pernah dibuat.
 - 2) *Create* : Membuat database perusahaan baru.
 - 3) *Explore* : Membuka contoh data perusahaan yang telah disiapkan secara default.
 - 4) *What's New* :Melihat hal-hal terbaru dari *MYOB* di versi ini.
 - 5) *Exit* :Keluar dari *MYOB*
- ✚ Kita ingin membuat data baru perusahaan, klik *Create*
- ✚ Akan muncul tampilan berikut, klik *Next*.

Sumber: *MYOB Premier V16*

Gambar III.3 Informasi perusahaan

- ✚ Pada jendela ***Company Information***, isi sesuai informasi perusahaan yang ada. Setelah itu, klik tombol ***Next*** sehingga muncul gambar seperti berikut:

Sumber: *MYOB Premier V16*

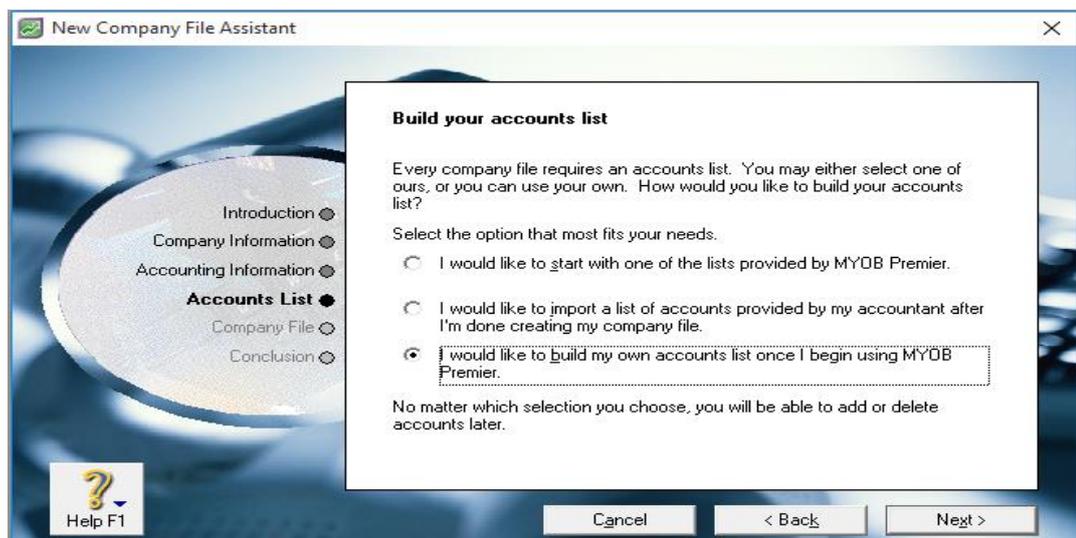
Gambar III.4 Tampilan Periode Perusahaan

- ✚ Dijendela ***New Company File Assistant***

1) ***Current Financial Year*** : Periode akuntansi yang sedang berjalan

- 2) *Last Month of Financial Year* : Bulan tutup buku
- 3) *Conversion Month* : Bulan konversi manual ke MYOB
- 4) *Number of Accounting Periods* : Jurnal bulan periode akuntansi

✚ Pastikan informasi sudah sesuai dengan informasi yang sebenarnya, klik *New*



Sumber: *MYOB Premier V16*

Gambar III.5 Informasi Pembuatan akun

Pada informasi pembuatan akun, akan ada 3 pilihan yang diberikan myob, sebagai berikut:

- a. *I would to start with one of the lists provided by MYOB Premier.*

Menggunakan daftar akun yang sudah di siapkan MYOB Premier

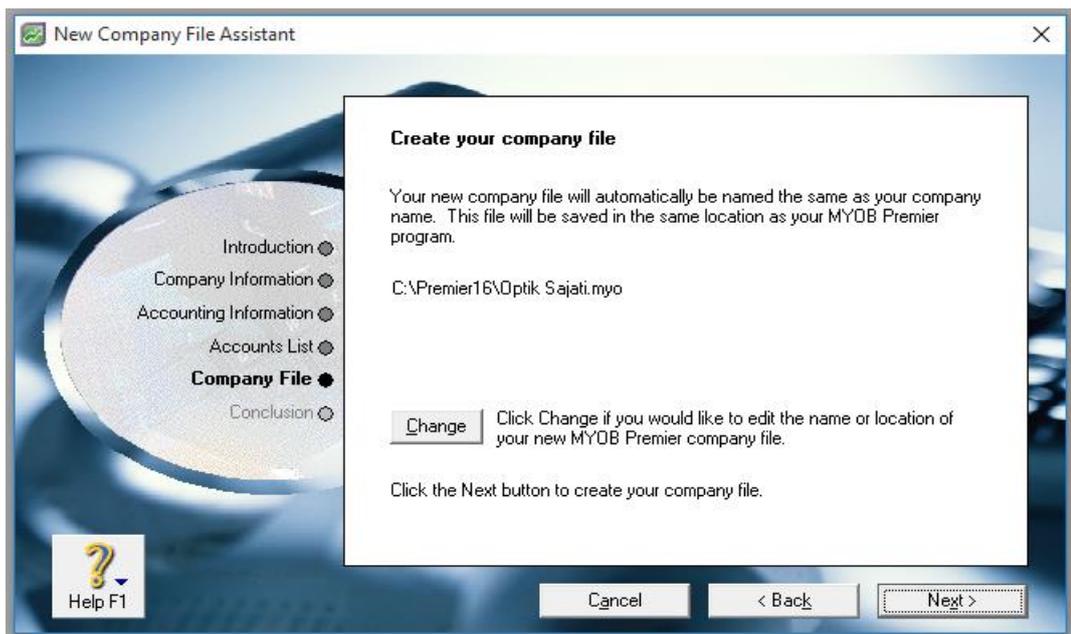
- b. *I would like to import a list of accounts provided by my accountant after i'm done creating my company file.*

Menggunakan fasilitas import akun, dimana akun yang akan di gunakan telah di simpan di salam suatu file text.

- c. *I would like to build my own accounts list once i begin using MYOB Premier.*

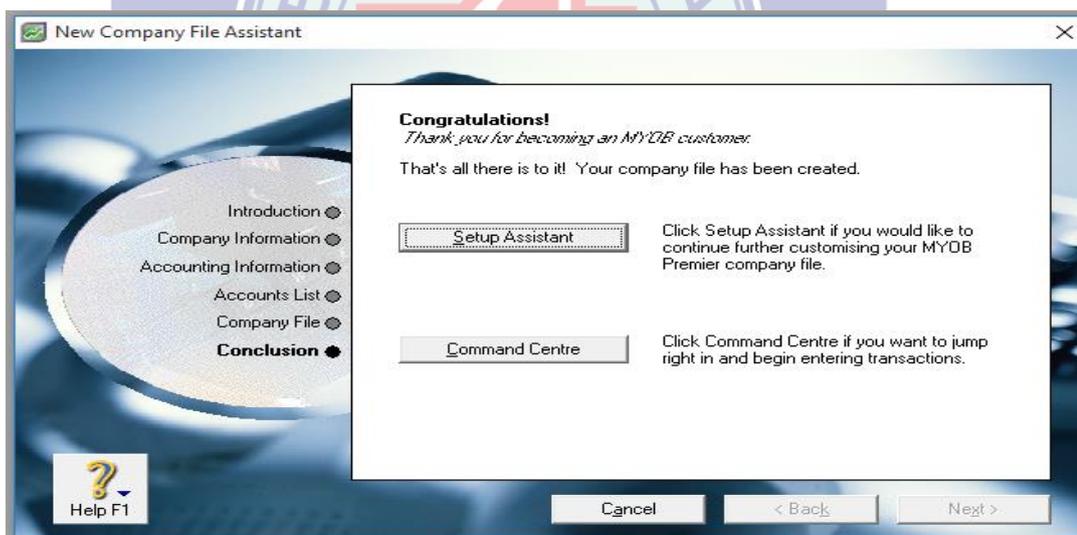
Membuat sendiri daftar akun pada Modul *Account MYOB Premier*.

✚ Klik *Next*, akan muncul tampilan dimana kita dapat menentukan lokasi penyimpanan file MYOB dengan klik *Change* dan *Next* lagi



Sumber: *MYOB Premier V16*

Gambar III.6 Informasi Penyimpanan Database



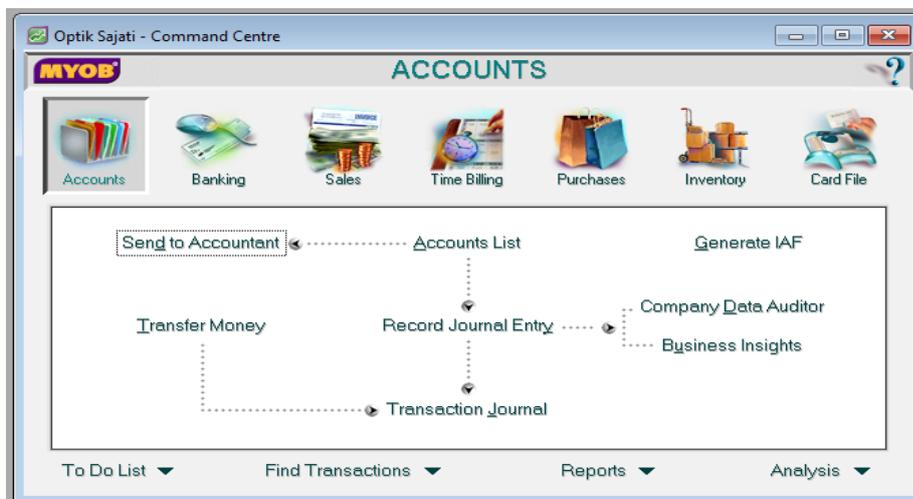
Sumber: *MYOB Premier V16*

Gambar III.7 Informasi Penyiapan File Kerja Perusahaan

Keterangan:

- 1) **Setup Assistant** : untuk menyelesaikan semua setup yang diperlukan sebelum masuk ke jendela utama (*Command Centre*) MYOB.
- 2) **Command Centre** : untuk masuk ke jendela utama MYOB, jika memilih opsi ini anda tetap dapat melakukan setup melalui menu-menu yang ada.

kemudian **Klik Command Center** akan tampil gambar seperti berikut:



Sumber: *MYOB Premier V16*

Gambar III.8 Tampilan pertama *MYOB Premier*

2. Membuat Kode Account

Sebelum memulai transaksi, tahap awal yang dilakukan adalah membuat dan mengolah daftar akun yang akan digunakan. **Akun Yang Digunakan Optik Sajati:**

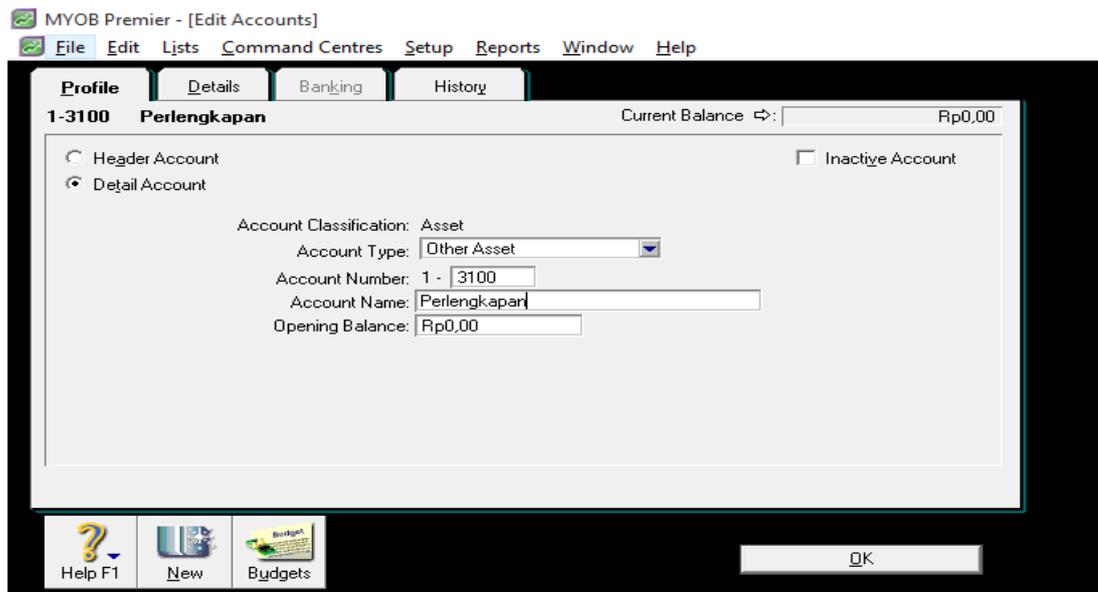
✚ New Account List

- 1) Pilih Modul *Account* → *Account List*
- 2) Pada tab *account* klik *New* dan buat akun baru sesuai data berikut.

Tabel III.12 Kode Akun

Kode Account	Nama Account	Type
1-1100	Kas	Bank
1-1300	Perlengkapan	Other Asset
1-1400	Persediaan Barang Dagang	Other Asset
1-2000	Piutang Usaha	Account Receivable
1-2100	Peralatan	Other Asset
1-2200	Akm Peny Peralatan	Other Asset
1-2300	Kendaraan	Other Asset
1-2400	Akm Peny Kendaraan	Other Asset
2-1000	Hutang Usaha	Account Payable
3-1000	Modal	Equity

Sumber : Optik Sajati



Sumber : *MYOB Premier V16*

Gambar III.9 Tambah Akun



MYOB Premier - [Accounts List]

File Edit Lists Command Centres Setup Reports Window Help

All Accounts	Asset	Liability	Equity	Income	Cost of Sales	Expense	Other Income	Other Expense
Account Name	Type	Tax	Linked	Balance				
⇒ 1-0000 Assets	Asset			Rp0,00				
⇒ 1-1100 Kas	Bank	N-T	✓	Rp0,00				
⇒ 1-1200 Undeposited Funds	Bank	N-T	✓	Rp0,00				
⇒ 1-1300 Perlengkapan	Other Asset	N-T		Rp0,00				
⇒ 1-1400 Persediaan Barang Dagang	Other Asset	N-T		Rp0,00				
⇒ 1-2000 Piutang Usaha	Accounts Receivable	N-T	✓	Rp0,00				
⇒ 1-2100 Peralatan	Other Asset	N-T		Rp0,00				
⇒ 1-2200 Akm Peny Peralatan	Other Asset	N-T		Rp0,00				
⇒ 1-2300 Kendaraan	Other Asset	N-T		Rp0,00				
⇒ 1-2400 Akm Peny Kendaraan	Other Asset	N-T		Rp0,00				
⇒ 2-0000 Liabilities	Liability			Rp0,00				
⇒ 2-1000 Hutang Usaha	Accounts Payable	N-T		Rp0,00				
⇒ 2-2000 Trade Creditors	Accounts Payable	N-T	✓	Rp0,00				
⇒ 2-2210 A/P Accrual - Inventory	Other Liability	N-T	✓	Rp0,00				
⇒ 2-3000 GST Liabilities	Liability			Rp0,00				
⇒ 2-3100 GST Collected	Other Liability	N-T		Rp0,00				
⇒ 2-3200 GST Paid	Other Liability	N-T		Rp0,00				
⇒ 2-3300 Sales Tax Payable	Other Liability	N-T		Rp0,00				
⇒ 2-3400 Import Duty Payable	Other Liability	N-T		Rp0,00				
⇒ 2-4000 Payroll Liabilities	Other Liability	N-T		Rp0,00				
⇒ 3-0000 Equity	Equity			Rp0,00				
⇒ 3-1000 Modal	Equity	N-T		Rp0,00				
⇒ 3-2000 Paid Up Capital	Equity	N-T		Rp0,00				
⇒ 3-8000 Retained Earnings	Equity	N-T	✓	Rp0,00				
⇒ 3-9000 Current Earnings	Equity	N-T	✓	Rp0,00				
⇒ 3-9999 Historical Balancing Account	Equity	N-T	✓	Rp0,00				
⇒ 4-0000 Income	Income			Rp0,00				
⇒ 4-2100 Freight Collected	Income	N-T	✓	Rp0,00				
⇒ 4-2200 Late Fees Collected	Income	N-T	✓	Rp0,00				
⇒ 5-0000 Cost Of Sales	Cost of Sales			Rp0,00				
⇒ 5-2100 Discounts Given	Cost of Sales	N-T	✓	Rp0,00				
⇒ 6-0000 Expenses	Expense			Rp0,00				
⇒ 6-1000 Bank Charges	Expense	N-T		Rp0,00				
⇒ 6-2100 Discounts Taken	Expense	N-T	✓	Rp0,00				
⇒ 6-2200 Freight Paid	Expense	N-T	✓	Rp0,00				

Up Down Combine Accounts

Help F1 Print New Budgets Edit Close

Sumber: MYOB Premier V16

Gambar III.10 Daftar Account

3. Membuat Kode *customer*, *supplier* dan *employee*

- 1) pilih modul *Card File* → *Card List*
- 2) pilih *All Card* → *New*
- 3) Isikan data sesuai yang tersedia di tabel *customer*, *supplier* dan *employee* berikut

Tabel III.13 Data customer, supplier dan employee

Card ID	Name	Type
SU01	Domba Mas	Supplier
SU02	Karya Optik	Supplier
CS-01	Optik Sehati	Customer
CS-02	Optik Giffari	Customer
CS-03	Aira Optik	Customer
E-01	Gea	Employee
E-02	Ilham	Employee
E-03	Ezmi	Employee

Sumber :Optik Sajati

The screenshot shows the 'MYOB Premier - [Card Information]' window. The 'Profile' tab is active, displaying the card details for 'Optik Sehati'. The 'A/R Balance' is shown as 'Rp0,00'. The form includes fields for Card Type (Customer), Designation (Company), Name (Optik Sehati), Card ID (S01), Location (Address 1: Bill To), Address, City, State, Postcode, Country, Phone#1, Phone#2, Phone#3, Fax, Email, Website, Salutation, and Contact. There is an 'Inactive Card' checkbox and an 'Actions' button at the bottom left. The status bar at the bottom indicates 'Press F1 to get help.' and 'Optik Sajati.myo'.

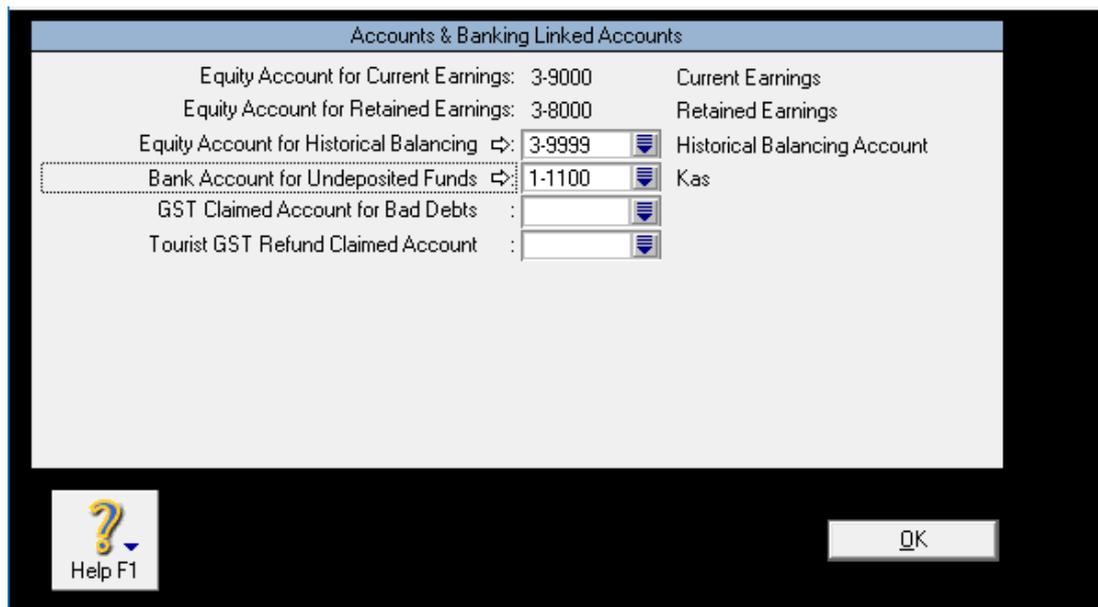
Sumber: *MYOB Premier V16*

Gambar III.11 *Card Information*

4. Membuat *Link Account*

✚ Setup *Link Accounts & Banking Account*

- 1) Pilih menu *setup* → *Linked Account* → *Account & Banking Accounts*
- 2) Hubungkan akunnnya sesuai gambar berikut, klik Ok

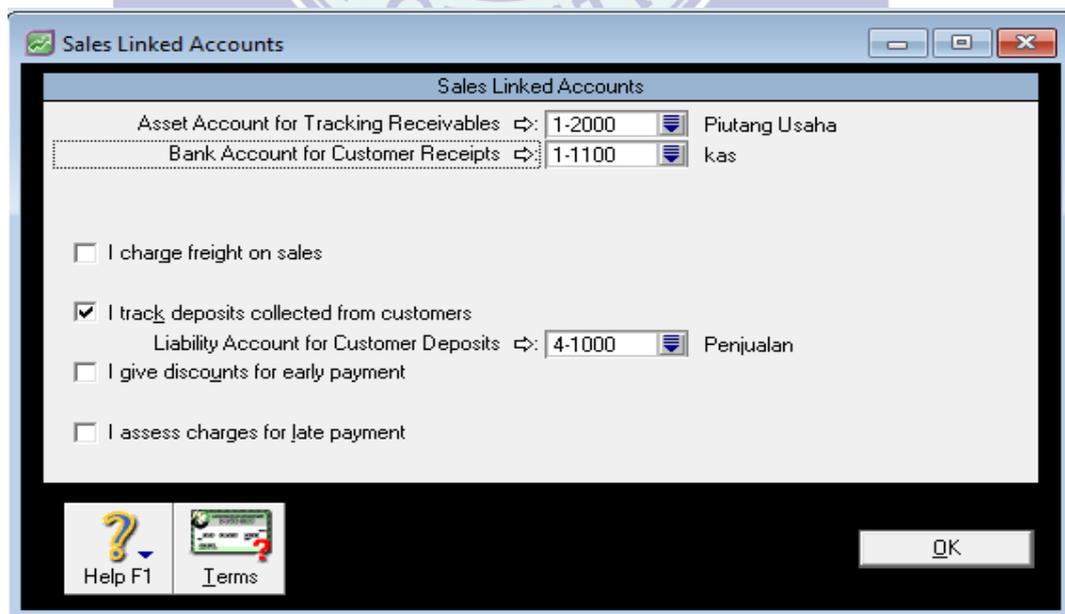


Sumber: *MYOB Premier V16*

Gambar III.12 *Account & Banking Accounts*

✚ Setup Sales Link Account

- 1) Pilih menu *setup* → *Linked Account* → *Sales Accounts*
- 2) Hubungkan akunnya sesuai gambar berikut, klik Ok



Sumber: *MYOB Premier V16*

Gambar III.13 *Sales Accounts*

✚ Setup Purchase Link Account

- 1) Pilih menu *setup* → *Linked Accounts* → *Purchases Accounts*
- 2) Hubungkan akunnya sesuai gambar berikut, klik Ok

Sumber: MYOB Premier V16

Gambar III.14 Purchases Accounts

3.4.2. Input Saldo Awal

Jika periode awal akuntansi bulan April 2020, maka akan menginput saldo awal dengan periode akhir Maret 2020.

A. Saldo Awal Akun (Perkiraan)

Tabel III. 14 Saldo Awal Perkiraan

**SALDO AWAL
OPTIK SAJATI
PERIODE 31 MARET 2020**

Kode Akun	Nama Akun	Debet	Kredit
1-1100	Kas	Rp 3.000.000	
1-1300	Perlengkapan	Rp 25.000.000	
1-1400	Persediaan Barang Dagang	Rp 34.700.000	
1-2000	Piutang Usaha	Rp 17.000.000	

1-2100	Peralatan	Rp 20.000.000	
1-2200	Akm Peny Peralatan	Rp (1.650.000)	
1-2300	Kendaraan	Rp 171.000.000	
1-2400	Akm Peny Kendaraan	Rp (11.100.000)	
2-1000	Hutang Usaha		Rp 27.000.000
3-1000	Modal		Rp 230.950.000
Jumlah		Rp 257.950.000	Rp 257.950.000

Sumber : Optik Sajati

✚ Input saldo awal

- 1) Pilih menu **Setup** → **Balance** → **Account Opening Balance**
- 2) Tambahkan nilai saldo awal sesuai neraca saldo
- 3) Gunakan minus jika nilai suatu akun mengurangi nilai akun lainnya
- 4) *Amount left to be allocated* harus bernilai 0



MYOB Premier - [Account Opening Balances]

File Edit Lists Command Centres Setup Reports Window Help

Enter the balance of your accounts as of 01/04/2020.
(Remember, enter all balances as positive numbers, unless the balance really was negative.)

Acct #	Name	Opening Balance
1-1400	Persediaan Barang Dagang	Rp34.700.000,00
1-2000	Piutang Usaha	Rp17.000.000,00
1-2100	Peralatan	Rp20.000.000,00
1-2200	Akm Peny Peralatan	(Rp1.650.000,00)
1-2300	Kendaraan	Rp171.000.000,00
1-2400	Akm Peny Kendaraan	(Rp11.100.000,00)
1-3100	Perlengkapan	Rp0,00
Liability		
2-1000	Hutang Usaha	Rp27.000.000,00
2-2000	Trade Creditors	Rp0,00
2-2210	A/P Accrual - Inventory	Rp0,00
2-3100	GST Collected	Rp0,00
2-3200	GST Paid	Rp0,00
2-3300	Sales Tax Payable	Rp0,00
2-3400	Import Duty Payable	Rp0,00
2-4000	Payroll Liabilities	Rp0,00
Equity		
3-1000	Modal	Rp230.950.000,00
3-2000	Paid Up Capital	Rp0,00
3-8000	Retained Earnings	Rp0,00
Income		
4-2100	Freight Collected	Rp0,00
4-2200	Late Fees Collected	Rp0,00
Cost of Sales		
5-2100	Discounts Given	Rp0,00
Expense		
6-1000	Bank Charges	Rp0,00
6-2100	Discounts Taken	Rp0,00
6-2200	Freight Paid	Rp0,00
6-2300	Late Fees Paid	Rp0,00
6-3000	GST Not Claimable	Rp0,00

Amount left to be allocated: Rp0,00
This will be the Opening Balance of the Historical Balancing Account Account.

Help F1

Press F1 to get help. Optik Sajati.myo

Sumber: *MYOB Premier V16*

Gambar III.15 Tampilan Saldo Awal

B. Saldo Piutang Usaha

Tabel III.15 Piutang Usaha

PIUTANG USAHA OPTIK SAJATI

Optik Sehati	Rp 7.000.000
Optik Giffari	Rp 4.000.000
Aira Optik	Rp 6.000.000
Jumlah	Rp 17.000.000

Sumber: Optik Sajati

- 1) Untuk mengisi saldo awal piutang klik setup kemudian pilih *balance account*, pilih *customer Balance* pilih *add sale*
- 2) Masukkan semua saldo piutang sesuai saldo piutang yang ada, sampai muncul jendela congratulation. setelah itu klik Ok

Historical Sale

Customer Name: Aira Optik Balance: Rp0,00

Terms ⇄: Net 30th after EOM

Invoice #: INV-01

Date: 31/03/2020

Customer PO #:

Memo: Pre-conversion sale

Total Including Tax: Rp6.000.000,00 Tax Code: N-T Tax ⇄: Rp0,00

Job:

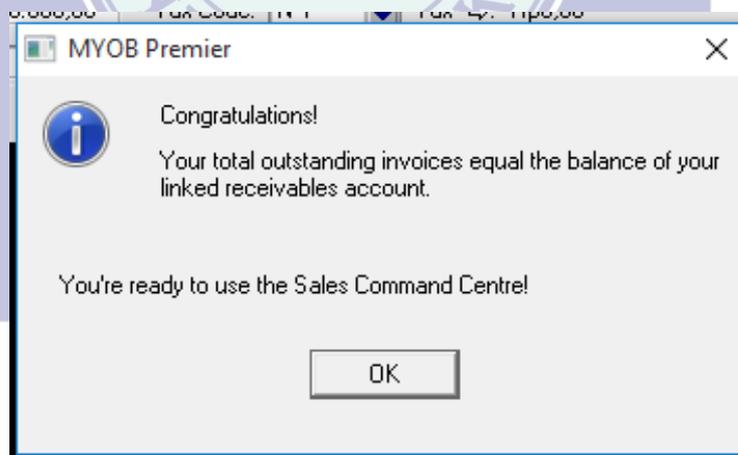
Help F1

Record

Cancel

Sumber: *MYOB Premier V16*

Gambar III.16 Informasi Piutang Usaha



Sumber: *MYOB Premier V16*

Gambar III.17 Jendela *Congratulation*

3) Saldo Hutang Usaha

Tabel III.16 Hutang Usaha

HUTANG USAHA OPTIK SAJATI

Karya Optik	Rp 17.000.000
Domba Mas	Rp 10.000.000
Jumlah	Rp 27.000.000

Sumber : Optik Sajati

Merupakan alokasi total hutang yang telah diinput di Account Opening Balance.

Jadi Total Nominal yang dialokasikan harus sama dengan nominal hutang di Account Opening Balance.

- 1) Pilih menu **Setup** → **Balances** → **Supplier Balances**.
- 2) Pilih **Add Purchase** untuk menambahkan nominal hutang.
- 3) Masukkan semua data, sampai muncul jendela **Congratulation**.

The screenshot shows the 'Historical Purchase' window in MYOB Premier V16. The window title is 'MYOB Premier - [Historical Purchase]'. The menu bar includes 'File', 'Edit', 'Ljsts', 'Command Centres', 'Setup', 'Reports', 'Window', and 'Help'. The main form contains the following fields:

- Supplier Name: Domba Mas (dropdown menu) Balance: Rp0,00
- Terms: Net 30th after EOM
- PO #: INV-04
- Date: 31/03/2020
- Supplier Inv #: (empty field)
- Memo: Pre-conversion purchase
- Total Including Tax: Rp10.000.000,00 Tax Code: N-T Tax: Rp0,00
- Job: (empty dropdown menu)

At the bottom of the window, there is a 'Help F1' button with a question mark icon, and two buttons: 'Recgrd' and 'Cancel'.

Sumber: *MYOB Premier V16*

Gambar III.18 Informasi Data Hutang Usaha

4) Persediaan Barang Dagang

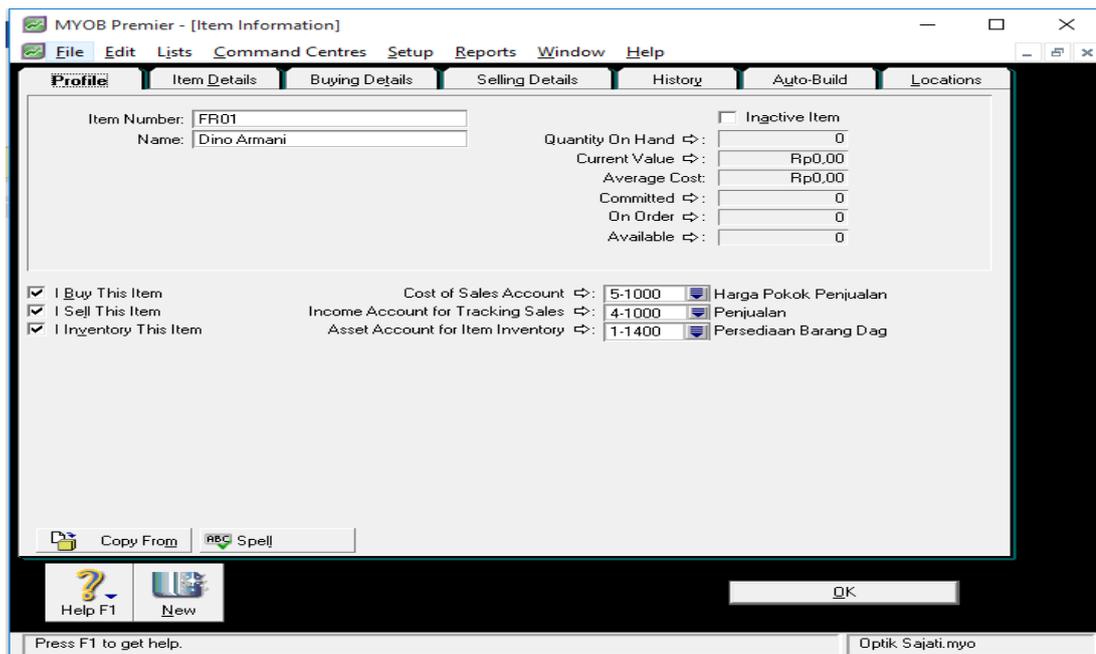
Tabel III.17 Persediaan Barang Dagang

<i>Item Number</i>	<i>Name</i>	<i>Last Cost</i>	<i>Qty</i>	Harga Jual	Nilai Stok
FR-01	Dino Armani	Rp 195.000	30	Rp 254.000	Rp 5.850.000
FR-02	Paula Gucini	Rp 235.000	20	Rp 306.000	Rp 4.700.000
FR-03	Frame Sanlux	Rp 125.000	56	Rp 163.000	Rp 7.000.000
FR-04	Frame Safari	Rp 125.000	70	Rp 163.000	Rp 8.750.000
LE-01	CL Lens	Rp 20.000	50	Rp 26.000	Rp 1.000.000
LE-02	Photocromic	Rp 50.000	20	Rp 65.000	Rp 1.000.000
LE-03	Progresif Photocromic	Rp 120.000	10	Rp 156.000	Rp 1.200.000
LE-04	Edilon Kaca	Rp 65.000	20	Rp 85.000	Rp 1.300.000
LE-05	Bluray	Rp 50.000	18	Rp 65.000	Rp 900.000
LE-06	Progresif	Rp 225.000	10	Rp 293.000	Rp 2.250.000
AC-01	Executive	Rp 7.500	100	Rp 10.000	Rp 750.000
					Rp 34.700.000

Sumber : Optik Sajati

Merupakan alokasi total Persediaan yang telah diinput di Account Opening Balance. Jadi Total Nominal yang dialokasikan harus sama dengan nominal Persediaan di *Account Opening Balance*

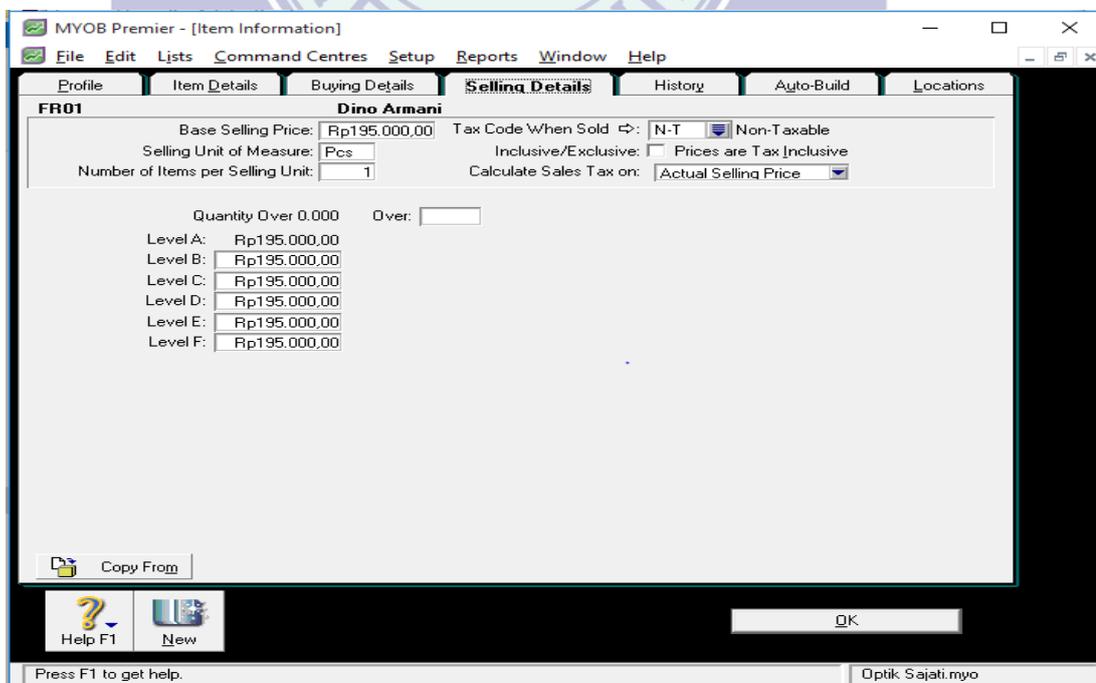
- 1) Pilih Modul Inventory → item list. → New
- 2) Isikan pada tab Profile Nomor Item Dan nama item, serta hubungkan sesuai akunnnya masing-masing
 - a) *I Buy This Item* : HPP
 - b) *I Sell This Item* : Penjualan
 - c) *I Inventory This Item* :Persediaan Barang Dagang



Sumber: *MYOB Premier V16*

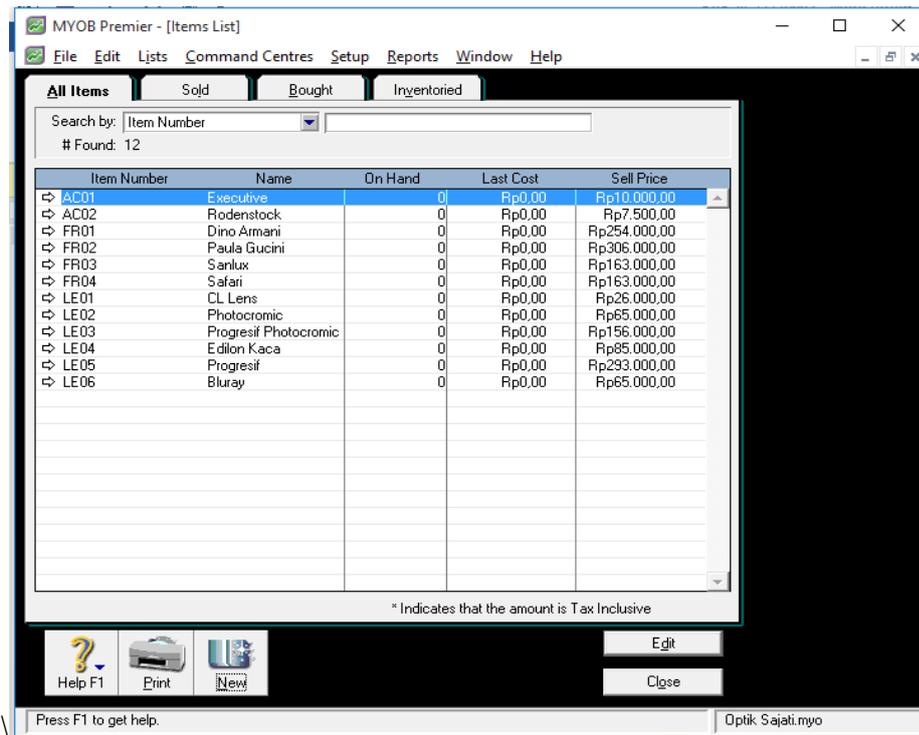
Gambar III.19 *Item Information*

Pada tab *Selling Details* isikan Base Selling Price sesuai harga jual pada informasi yang ada, satuannya dan pajaknya.



Sumber: *MYOB Premier V16*

Gambar III.20 *Selling Details*

Daftar *Inventory*


MYOB Premier - [Items List]

File Edit Lists Command Centres Setup Reports Window Help

All Items Sold Bought Inyentoried

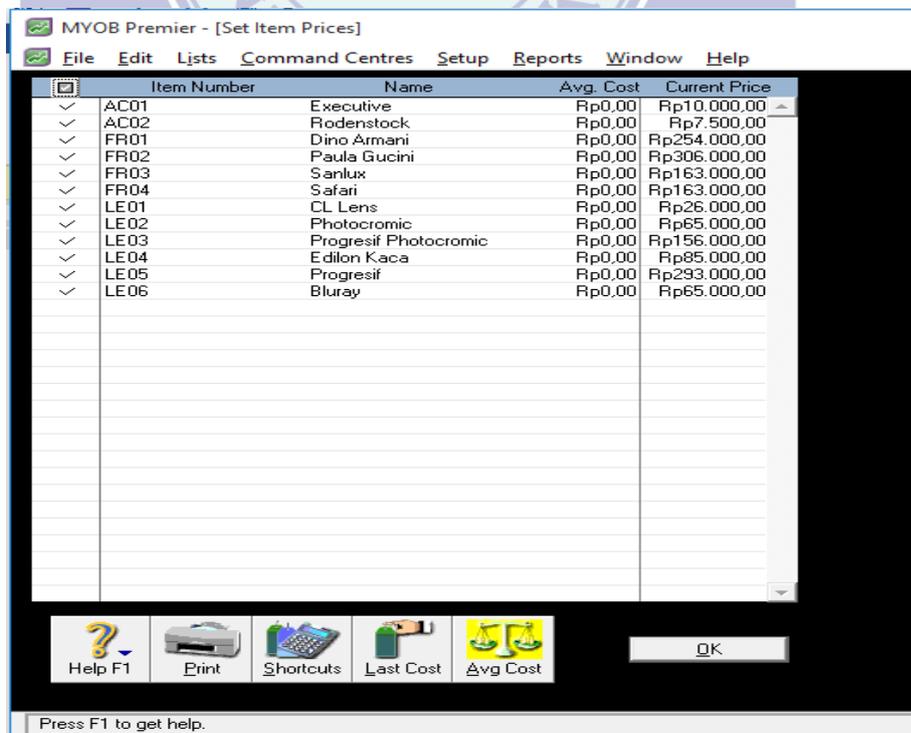
Search by: Item Number
Found: 12

Item Number	Name	On Hand	Last Cost	Sell Price
AC01	Executive	0	Rp0,00	Rp10.000,00
AC02	Rodenstock	0	Rp0,00	Rp7.500,00
FR01	Dino Armani	0	Rp0,00	Rp254.000,00
FR02	Paula Gucini	0	Rp0,00	Rp306.000,00
FR03	Sanlux	0	Rp0,00	Rp163.000,00
FR04	Safari	0	Rp0,00	Rp163.000,00
LE01	CL Lens	0	Rp0,00	Rp26.000,00
LE02	Photocromic	0	Rp0,00	Rp65.000,00
LE03	Progresif Photocromic	0	Rp0,00	Rp156.000,00
LE04	Edilon Kaca	0	Rp0,00	Rp85.000,00
LE05	Progresif	0	Rp0,00	Rp293.000,00
LE06	Bluray	0	Rp0,00	Rp65.000,00

* Indicates that the amount is Tax Inclusive

Help F1 Print New Edit Close

Press F1 to get help. Optik Sajati.myo

Sumber: *MYOB Premier V16*Gambar III.21 Daftar *Inventory*


MYOB Premier - [Set Item Prices]

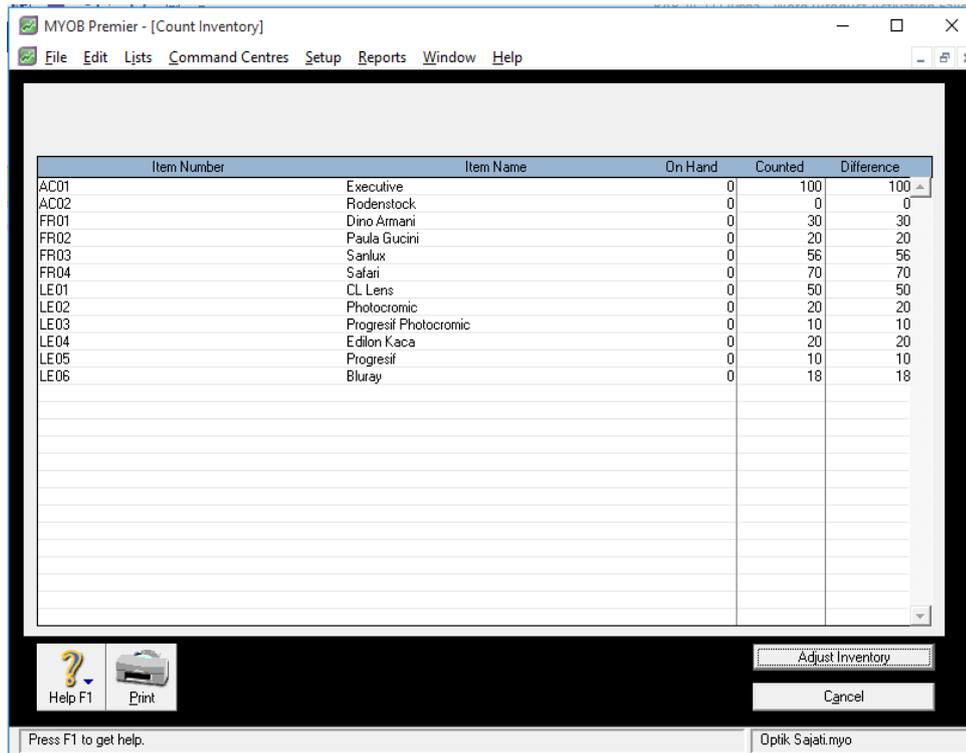
File Edit Lists Command Centres Setup Reports Window Help

Item Number	Name	Avg. Cost	Current Price
AC01	Executive	Rp0,00	Rp10.000,00
AC02	Rodenstock	Rp0,00	Rp7.500,00
FR01	Dino Armani	Rp0,00	Rp254.000,00
FR02	Paula Gucini	Rp0,00	Rp306.000,00
FR03	Sanlux	Rp0,00	Rp163.000,00
FR04	Safari	Rp0,00	Rp163.000,00
LE01	CL Lens	Rp0,00	Rp26.000,00
LE02	Photocromic	Rp0,00	Rp65.000,00
LE03	Progresif Photocromic	Rp0,00	Rp156.000,00
LE04	Edilon Kaca	Rp0,00	Rp85.000,00
LE05	Progresif	Rp0,00	Rp293.000,00
LE06	Bluray	Rp0,00	Rp65.000,00

Help F1 Print Shortcuts Last Cost Avg Cost OK

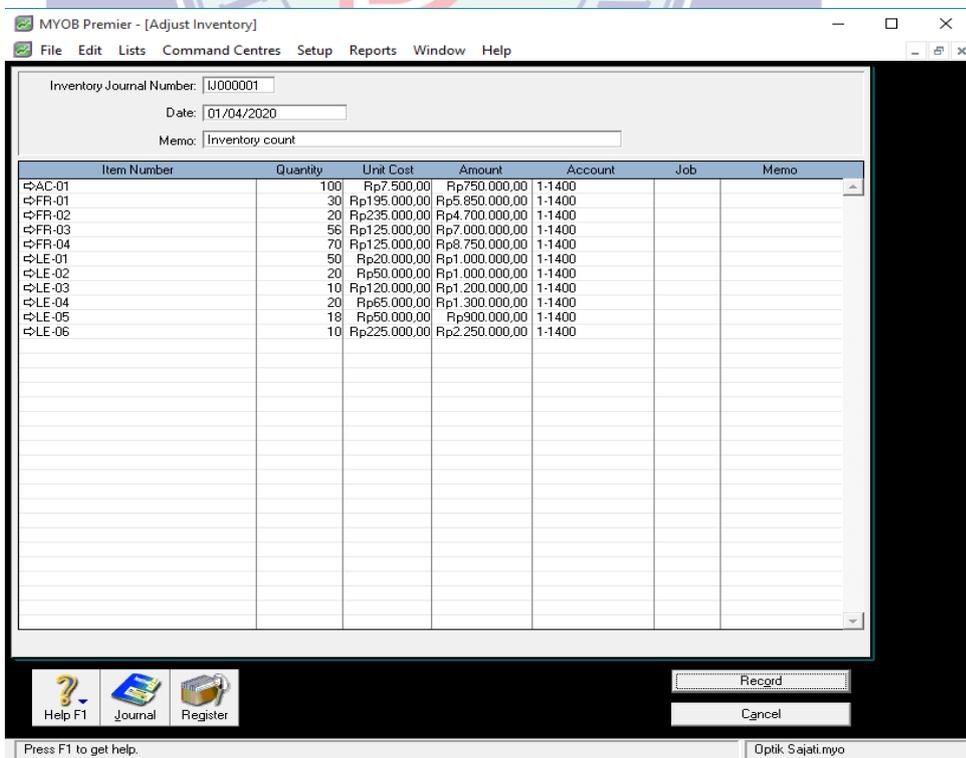
Press F1 to get help.

Sumber: *MYOB Premier V16*Gambar III.22 Set *Item Price*



Sumber: MYOB Premier V16

Gambar III.23 Count Inventory



Sumber: MYOB Premier V16

Gambar III.24 Adjust Inventory

3.4.3. Input Data Transaksi

1. Tanggal 01 April 2020, penjualan Frame Sanlux, Photocromic dan jasa pemasangan lensa masing-masing 2ps kepada Optik Ais secara tunai senilai Rp 556.000,-

MYOB Premier - [Sales - New Item]

File Edit Lists Command Centres Setup Reports Window Help

ORDER

Customer: Optik Ais Terms: C.O.D. Tax Inclusive

Ship to: Optik Ais Invoice #: BKM01

Destination Country: Date: 01/04/2020

Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
	2 FR03	Sanlux	63.000,00		326.000,00		N-T
	2 LE02	Photocromic	65.000,00		130.000,00		N-T
	2 JP01	Pemasangan Lensa	50.000,00		100.000,00		N-T

Salesperson: Subtotal: \$556.000,00

Comment: Freight: \$0,00 N-T

Ship Via: Tax: \$0,00

Promised Date: Total Amount: \$556.000,00

Journal Memo: Sale; Optik Ais Paid Today: \$556.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: \$0,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register

Recrd Cancel

Press F1 to get help. Optik Sajati.myo

Sumber : *Myob Premier V16*

Gambar III.25 Transaksi 1 (Penjualan Tunai)

2. Tanggal 02 April, Optik sajati melakukan pembayaran listrik sebesar Rp 205.000,-

MYOB Premier - [Record Journal Entry]

File Edit Lists Command Centres Setup Reports Window Help

General Journal #: BKK-01

Date: 02/04/2020

Memo: Membayar Listrik

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-1100	Biaya Listrik	Rp205.000,00				N-T
1-1100	Kas		Rp205.000,00			N-T

Total Debit: Rp205.000,00

Total Credit: Rp205.000,00

Tax: Rp0,00

Out of Balance: Rp0,00

Save as Recurring Use Recurring

Help F1 Journal

OK Cancel

Press F1 to get help. Optik Sajati.myo

Sumber : *Myob Premier V16*

Gambar III.26 Transaksi 2 (Pengeluaran Kas)

3. Tanggal 02 April, optik sajati menjual 2 frame paula gucini, 1 frame safari, 5 executive (cairan lensa), 1 ps lensa bluray dan jasa pemasangan lensa kepada Optik Giffari secara tunai senilai Rp 940.000,-

Customer: Optik Giffari Terms: C.O.D. Tax Inclusive

Ship to: Optik Giffari Invoice #: BKM-02

Date: 02/04/2020

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
2	FR-02	Paula Gucini	Rp6.000,00		Rp12.000,00		N-T
1	FR-04	Frame Safari	63.000,00		163.000,00		N-T
5	AC-01	Executive	10.000,00		50.000,00		N-T
1	LE-05	Bluray	65.000,00		65.000,00		N-T
1	JPL01	Jasa Pemasangan Lensa	50.000,00		50.000,00		N-T

Subtotal: Rp940.000,00
 Freight: Rp0,00
 Tax: Rp0,00
 Total Amount: Rp940.000,00

Journal Memo: Sale; Optik Giffari Paid Today: Rp940.000,00
 Referral Source: Payment Method: Cash
 Order Delivery Status: To be Printed Balance Due: Rp0,00

Sumber : Myob Premier V16

Gambar III.27 Transaksi 3 (Penjualan Tunai)

4. Tanggal 03 April 2020, menjual barang dagang secara tunai kepada optik ais senilai Rp 917.000,-

Customer: Optik Ais Terms: C.O.D. Tax Inclusive

Ship to: Optik Ais Invoice #: BKM-03

Date: 03/04/2020

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
3	FR-03	Sanlux	63.000,00		189.000,00		N-T
1	FR-04	Safari	63.000,00		63.000,00		N-T
3	LE-02	Photocromic	65.000,00		195.000,00		N-T
1	JPL	Jasa Pemasangan Lensa	50.000,00		50.000,00		N-T
2	JPL	Jasa Pemasangan Lensa	10.000,00		20.000,00		N-T

Subtotal: Rp917.000,00
 Freight: Rp0,00
 Tax: Rp0,00
 Total Amount: Rp917.000,00

Journal Memo: Sale; Optik Ais Paid Today: Rp917.000,00
 Referral Source: Payment Method: Cash
 Order Delivery Status: To be Printed Balance Due: Rp0,00

Sumber : Myob Premier V16

Gambar III.28 Transaksi 4 (Penjualan Tunai)

5. Tanggal 04 April 2020, penjualan 2pcs Dino Armani, 1pcs Frame sanlux, 3ps CL Lens dan 3ps jasa pemasangan lensa kepada Aira Optik senilai Rp 779.000,-

MYOB Premier - [Sales - New Item]

File Edit Lists Command Centres Setup Reports Window Help

ORDER

Customer: Aira Optik Terms: C.O.D. Tax Inclusive

Ship to: Aira Optik Invoice #: BKM-04

Date: 04/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
2	FR-01	Dino Armani	54.000,00		508.000,00		N-T
1	FR-03	Sanlux	63.000,00		163.000,00		N-T
3	LE-01	CL Lens	26.000,00		78.000,00		N-T
3	JPL	Jasa Pemasangan Lensa	10.000,00		30.000,00		N-T

Salesperson: Ezmi Subtotal: Rp779.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp779.000,00

Journal Memo: Sale: Aira Optik Paid Today: Rp779.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp0,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register

Press F1 to get help. Optik Sajati.myo

Sumber : Myob Premier V16

Gambar III.29 Transaksi 5 (Penjualan Tunai)

6. Tanggal 05 April 2020, penjualan 1pcs frame Dino Armani, 4ps Edilon Kaca dan 4ps jasa pemasangan lensa, 4ps jasa pewarnaan lensa senilai Rp 794.000,-

Sales - New Item

ORDER

Customer: Naufal Optik Terms: C.O.D. Tax Inclusive

Ship to: Naufal Optik Invoice #: BKM-05

Date: 05/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-01	Dino Armani	54.000,00		254.000,00		N-T
4	LE-04	Edilon Kaca	65.000,00		260.000,00		N-T
4	JPL01	Jasa Pemasangan Lensa	50.000,00		200.000,00		N-T
4	JPE02	Jasa Pewarnaan Lensa	20.000,00		80.000,00		N-T

Salesperson: Subtotal: Rp794.000,00

Comment: Freight: Rp0,00 SR

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp794.000,00

Journal Memo: Sale: Naufal Optik Paid Today: Rp794.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp0,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register

Recgrd

Cancel

Sumber : Myob Premier V16

Gambar III.30 Transaksi 6 (Penjualan Tunai)

7. Tanggal 06 April 2020, penjualan 4pcs Frame safari, 10pcs executive (cairan pembersih lensa) dan 3pcs Frame sanlux kepada Optik Ais senilai Rp 1.078.000,-

MYOB Premier - [Sales - New Item]

File Edit Lists Command Centres Setup Reports Window Help

ORDER

Customer: Optik Ais Terms: C.O.D. Tax Inclusive

Ship to: Optik Ais Invoice #: BKM-06 Date: 06/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
4	⇨FR-04	Safari	63.000,00		652.000,00		N-T
10	⇨AC-01	Executive	10.000,00		100.000,00		N-T
2	⇨FR-03	Sanlux	63.000,00		326.000,00		N-T

Salesperson: Gea Subtotal: Rp1.078.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp1.078.000,00

Journal Memo: Sale: Optik Ais Paid Today: Rp1.078.000,00

Referral Source: Order Delivery Status: To be Printed Payment Method: Cash Details...

Balance Due: Rp0,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register Record Cancel

Press F1 to get help. Optik Sajati.myo

Sumber : Myob Premier V16

Gambar III.31 Transaksi 7 (Penjualan Tunai)

8. Tanggal 07 April 2020, menerima pendapatan toko sebesar Rp 1.799.000,-

MYOB Premier - [Sales - New Item]

File Edit Lists Command Centres Setup Reports Window Help

ORDER

Customer: Aira Optik Terms: C.O.D. Tax Inclusive

Ship to: Aira Optik Invoice #: BKM-07 Date: 07/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
5	⇨FR-01	Dino Armani	54.000,00		270.000,00		N-T
3	⇨FR-03	Sanlux	63.000,00		489.000,00		N-T
4	⇨AC-01	Executive	10.000,00		40.000,00		N-T

Salesperson: Gea Subtotal: Rp1.799.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp1.799.000,00

Journal Memo: Sale: Aira Optik Paid Today: Rp1.799.000,00

Referral Source: Order Delivery Status: To be Printed Payment Method: Cash Details...

Balance Due: Rp0,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register Record Cancel

Press F1 to get help. Optik Sajati.myo

Sumber : Myob Premier V16

Gambar III.32 Transaksi 8 (Penjualan Tunai)

9. Tanggal 08 April 2020, penjualan kepada Optik Sehati secara tunai senilai Rp 358.000,-

MYOB Premier - [Sales - New Item]

Customer: Optik Sehati Terms: C.O.D. Tax Inclusive

Ship to: Optik Sehati Invoice #: BKM-08 Date: 08/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-03	Sarlux	63.000,00		163.000,00		N-T
1	LE-05	Bluray	65.000,00		65.000,00		N-T
3	AC-01	Executive	10.000,00		30.000,00		N-T
3	JPL	Jasa Pemasangan Lensa	10.000,00		30.000,00		N-T
1	JPL-01	Jasa Pewarnaan Lensa	20.000,00		20.000,00		N-T
1	JPL	Jasa Pemasangan Lensa Bluray	50.000,00		50.000,00		N-T

Salesperson: Ezmi Subtotal: Rp358.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp358.000,00

Journal Memo: Sale: Optik Sehati Paid Today: Rp358.000,00

Referral Source: Payment Method: Cash

Order Delivery Status: To be Printed Balance Due: Rp0,00

Buttons: Save as Recurring, Use Recurring, Reimburse, Create PO, Spell, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.33 Transaksi 9 (Penjualan Tunai)

10. Tanggal 09 April 2020, Pembelian persediaan barang secara tunai sebesar Rp 5.490.000,-

MYOB Premier - [Purchases - New Item]

Supplier: Domba Mas Terms: C.O.D. Tax Inclusive

Ship to: Optik Sajati Purchase #: BKK-02 Date: 09/04/2020

Permit #: Supplier Inv#:

Bill	Received	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
60	60		AC-02	Rodenstock	4.166,67	10%	225.000,00		N-T
50	50		AC-01	Executive	7.500,00	10%	337.500,00		N-T
20	20		LE-05	Bluray	50.000,00	10%	900.000,00		N-T
20	20		LE-02	Photocromic	50.000,00	10%	900.000,00		N-T
20	20		FR-04	Safari	25.000,00	10%	250.000,00		N-T
5	5		FR-01	Dino Armani	95.000,00	10%	877.500,00		N-T

Comment: Subtotal: Rp5.490.000,00

Ship Via: Freight: Rp0,00 N-T

Promised Date: Total Amount: Rp5.490.000,00

Journal Memo: Purchase: Domba Mas Paid Today: Rp5.490.000,00

Bill Delivery Status: To be Printed Balance Due: Rp0,00

Buttons: Save as Recurring, Use Recurring, Spell, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.34 Transaksi 10 (Pembelian Tunai)

11. Tanggal 10 April 2020, Penjualan photocromic sebanyak 5pcs dan 5pcs pemasangan lensa kepada Naufal Optik secara tunai senilai Rp 350.000,-

The screenshot shows the 'Sales - New Item' window in Myob Premier V16. The window title is 'Sales - New Item'. The 'ORDER' tab is selected. The customer is 'Naufal Optik' and the terms are 'C.O.D.'. The invoice number is 'BKM-10' and the date is '10/04/2020'. The ship to address is 'Naufal Optik'. The destination country is empty. The customer PO number is empty. The salesperson is empty. The comment is empty. The ship via is empty. The promised date is empty. The subtotal is 'Rp350.000,00'. The freight is 'Rp0,00'. The tax is 'Rp0,00'. The total amount is 'Rp350.000,00'. The payment method is 'Cash'. The balance due is 'Rp0,00'. The order delivery status is 'To be Printed'. The journal memo is 'Sale; Naufal Optik'. The referral source is empty. The invoice delivery status is 'To be Printed'. The window includes a toolbar with icons for Help F1, Print, Send To, Journal, Layout, Register, and buttons for Record and Cancel.

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
5	LE-02	Photocromic	60.000,00		300.000,00		N-T
5	JPL	Jasa Pemasangan Lensa	10.000,00		50.000,00		N-T

Sumber : *Myob Premier V16*

Gambar III.35 Transaksi 11 (Penjualan Tunai)

12. Tanggal 10 April 2020, Penjualan CL Lens dan Edilon kaca masing-masing sebanyak 5pcs kepada Naufal Optik secara kredit senilai Rp 500.000,-

The screenshot shows the 'Sales - New Item' window in Myob Premier V16. The window title is 'Sales - New Item'. The 'INVOICE' tab is selected. The customer is 'Naufal Optik' and the terms are '0% 30 Net'. The invoice number is 'JPN-01' and the date is '10/04/2020'. The ship to address is 'Naufal Optik'. The destination country is empty. The customer PO number is empty. The salesperson is empty. The comment is empty. The ship via is empty. The promised date is empty. The subtotal is 'Rp500.000,00'. The freight is 'Rp0,00'. The tax is 'Rp0,00'. The total amount is 'Rp500.000,00'. The payment method is 'Cash'. The balance due is 'Rp500.000,00'. The journal memo is 'Sale; Naufal Optik'. The referral source is empty. The invoice delivery status is 'To be Printed'. The window includes a toolbar with icons for Help F1, Print, Send To, Journal, Layout, Register, and buttons for Record and Cancel.

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
5		LE-01	CL Lens	27.000,00		135.000,00		N-T
5		LE-04	Edilon Kaca	73.000,00	0%	365.000,00		N-T

Sumber : *Myob Premier V16*

Gambar III.36 Transaksi 12 (Penjualan Kredit)

13. Tanggal 11 April 2020, menerima pelunasan piutang usaha dari Aira Optik sebesar Rp 6.000.000,-

Receive Payments

Deposit to Account: 1-1100 kas Balance ⇄: Rp4.876.000,00

Group with Undeposited Funds:

Customer ⇄: Aira Optik ID #: BKM-11

Amount Received: Rp6.000.000,00 Date: 11/04/2020

Payment Method: Details...

Memo: Payment; Aira Optik

Cust PO#	Status	Date	Amount	Discount	Total Due	Amount Applied
	⇄ Open	31/03/2020	Rp6.000.000,00		Rp6.000.000,00	Rp6.000.000,00
	⇄ Order	04/04/2020	Rp0,00		Rp0,00	
	⇄ Order	07/04/2020	Rp0,00		Rp0,00	

Total Applied: Rp6.000.000,00

Finance Charge: Rp0,00

Total Received: Rp6.000.000,00

Out of Balance: Rp0,00

Include Closed Sales

Receive All

Help F1 Journal Register Record Cancel

Sumber : Myob Premier V16

Gambar III.37 Transaksi 13 (Pelunasan Piutang)

14. Tanggal 12 April 2020, penjualan secara tunai kepada Optik Sehati senilai Rp 256.000,-

Sales - New Item

ORDER

Customer ⇄: Optik Sehati Terms ⇄: C.O.D. Tax Inclusive

Ship to: Optik Sehati Invoice #: BKM-12

Date: 12/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	⇄LE-03	Progresif Photocromic	56.000,00		56.000,00		N-T
4	⇄AC-02	Rodenstock	7.500,00		7.500,00		N-T
2	⇄AC-01	Executive	10.000,00		10.000,00		N-T
1	⇄JPL	Jasa Pemasangan Lensa	50.000,00		50.000,00		N-T

Salesperson ⇄: Gea Subtotal: Rp256.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax ⇄: Rp0,00

Promised Date: Total Amount: Rp256.000,00

Journal Memo: Sale; Optik Sehati Paid Today: Rp256.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp0,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register Record Cancel

Sumber : Myob Premier V16

Gambar III.38 Transaksi 14 (Penjualan Tunai)

15. Tanggal 13 April 2020, penjualan lensa progresif, jasa pemasangan lensa dan pewarnaan lensa masing-masing 1 pasang secara tunai senilai Rp 350.000,-

The screenshot shows the 'Sales - New Item' window in Myob Premier V16. The window title is 'Sales - New Item'. The 'ORDER' tab is selected. The customer is 'Optik Ais' and the terms are 'C.O.D.'. The invoice number is 'BKM-13' and the date is '13/04/2020'. The destination country is empty. The customer PO number is empty. The salesperson is empty. The comment is empty. The ship via is empty. The promised date is empty. The subtotal is 'Rp350.000,00'. The freight is 'Rp0,00'. The tax is 'Rp0,00'. The total amount is 'Rp350.000,00'. The payment method is 'Cash' and the balance due is 'Rp0,00'. The journal memo is 'Sale; Optik Ais'. The referral source is empty. The order delivery status is 'To be Printed'. The window includes buttons for 'Save as Recurring', 'Use Recurring', 'Reimburse', 'Create PO', 'RBC Spell', 'Help F1', 'Print', 'Send To', 'Journal', 'Layout', 'Register', 'Record', and 'Cancel'.

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	LE-06	Progresif	293.000,00		293.000,00		N-T
1	JPL01	Jasa Pemasangan Lensa	47.000,00		47.000,00		N-T
1	JPE02	Jasa Pewarnaan Lensa	10.000,00		10.000,00		N-T

Sumber : Myob Premier V16

Gambar III.39 Transaksi 15 (Penjualan Tunai)

16. Tanggal 14 April 2020, penjualan secara kredit sebesar Rp 4.570.000,-

The screenshot shows the 'Sales - New Item' window in Myob Premier V16. The window title is 'Sales - New Item'. The 'INVOICE' tab is selected. The customer is 'Aira Optik' and the terms are '0% 30 Net'. The invoice number is 'JPN-02' and the date is '14/04/2020'. The destination country is empty. The customer PO number is empty. The salesperson is empty. The comment is empty. The ship via is empty. The promised date is empty. The subtotal is 'Rp4.570.000,00'. The freight is 'Rp0,00'. The tax is 'Rp0,00'. The total amount is 'Rp4.570.000,00'. The payment method is 'Cash' and the balance due is 'Rp4.570.000,00'. The journal memo is 'Sale; Aira Optik'. The referral source is empty. The invoice delivery status is 'To be Printed'. The window includes buttons for 'Save as Recurring', 'Use Recurring', 'Reimburse', 'RBC Spell', 'Help F1', 'Print', 'Send To', 'Journal', 'Layout', 'Register', 'Record', and 'Cancel'.

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
10		FR-01	Dino Armani	54.000,00		540.000,00		N-T
4		FR-02	Paula Guccini	55.000,00		220.000,00		N-T
5		FR-03	Frame Sanlux	62.000,00		310.000,00		N-T

Sumber : Myob Premier V16

Gambar III.40 Transaksi 16 (Penjualan Kredit)

17. Tanggal 15 April 2020, menerima pembayaran piutang pada transaksi tanggal 10 April 2020 sebesar Rp 500.000,-

Receive Payments

Deposit to Account: 1-1100 kas Balance: Rp11.482.000,00

Group with Undeposited Funds:

Customer: Naufal Optik ID #: BKM-15

Amount Received: Rp500.000,00 Date: 15/04/2020

Payment Method: Details...

Memo: Payment; Naufal Optik

Cust PO#	Status	Date	Amount	Discount	Total Due	Amount Applied
	Open	10/04/2020	Rp500.000,00		Rp500.000,00	Rp500.000,00
	Order	05/04/2020	Rp0,00		Rp0,00	
	Order	10/04/2020	Rp0,00		Rp0,00	

Total Applied: Rp500.000,00
Finance Charge: Rp0,00
Total Received: Rp500.000,00
Out of Balance: Rp0,00

Include Closed Sales

Receive All

Help F1 Journal Register Recrd Cancel

Sumber : Myob Premier V16

Gambar III.41 Transaksi 17 (Pembayaran Piutang)

18. Tanggal 16 April 2020, Pembayaran hutang kepada Karya Optik sebesar Rp 5.000.000,-

Pay Bills

Account: 1-1100 kas Balance: Rp11.982.000,00

Supplier: Karya Optik Cheque No.: BKK-03

Payee: Karya Optik Date: 16/04/2020

Amount: Rp5.000.000,00

Five Million Singapore Dollars Only

Memo: Payment; Karya Optik Optik; Sajati

Supplier's #	Status	Date	Amount	Discount	Total Owed	Amount Applied
	Open	31/03/2020	Rp10.000.000,00		Rp10.000.000,00	Rp5.000.000,00

Total Applied: Rp5.000.000,00
Finance Charge: Rp0,00
Total Paid: Rp5.000.000,00
Out of Balance: Rp0,00

Include Closed Purchases

Cheque Already Printed

Remittance Advice Delivery Status: To be Printed

Pay All

Help F1 Print Journal Register Recrd Cancel

Sumber : Myob Premier V16

Gambar III.42 Transaksi 18 (Pembayaran Hutang)

19. Tanggal 16 April 2020, penjualan kepada ahmad secara tunai senilai Rp 219.000,-

The screenshot shows the 'Sales - New Item' window in Myob Premier V16. The customer is 'Ahmad' and the terms are 'C.O.D.'. The invoice number is 'BKM-16' and the date is '16/04/2020'. The salesperson is 'Gea'. The items sold are:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-03	Sanlux	63.000,00		163.000,00		N-T
1	LE-01	CL Lens	26.000,00		26.000,00		N-T
1	JPL	Jasa Pemasangan Lensa	10.000,00		10.000,00		N-T
2	AC-01	Executive	10.000,00		20.000,00		N-T

The subtotal is Rp219.000,00. The payment method is 'Cash' and the balance due is Rp0,00. The order delivery status is 'To be Printed'.

Sumber : Myob Premier V16

Gambar III.43 Transaksi 19 (Penjualan Tunai)

20. Tanggal 17 April 2020, Pelunasan piutang dari Optik Sehati sebesar Rp 7.000.000,-

The screenshot shows the 'Receive Payments' window in Myob Premier V16. The customer is 'Optik Sehati' and the ID number is 'BKM-17'. The amount received is Rp7.000.000,00 and the date is '17/04/2020'. The payment method is 'Cash'. The memo is 'Payment: Optik Sehati'. The balance is Rp7.201.000,00.

Cust PO#	Status	Date	Amount	Discount	Total Due	Amount Applied
	Open	31/03/2020	Rp7.000.000,00		Rp7.000.000,00	Rp7.000.000,00
	Order	08/04/2020	Rp0,00		Rp0,00	
	Order	12/04/2020	Rp0,00		Rp0,00	

Total Applied: Rp7.000.000,00
 Finance Charge: Rp0,00
 Total Received: Rp7.000.000,00
 Out of Balance: Rp0,00

Sumber : Myob Premier V16

Gambar III.44 Transaksi 20 (Pelunasan Piutang)

21. Tanggal 17 April 2020, Pembelian barang dagang secara kredit ke Domba Mas sebesar Rp 6.100.000,-

Purchases - New Item

BILL

Supplier: Domba Mas Terms: Net 30th after EDM Tax Inclusive

Ship to: Optik Sajati
Jl. Raya Leles No. 44 Ciburial, Kec. Leles, Kab. Garut Jawa Barat 44152 Purchase #: INV-001
Date: 17/04/2020

Permit #: Supplier Inv#:

Bill	Received	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
20	20		⇨LE-01	CL Lens	20.000,00		400.000,00		N-T
20	20		⇨LE-02	Photocromic	50.000,00		000.000,00		N-T
20	20		⇨LE-03	Progresif Photocromic	20.000,00		400.000,00		N-T
20	20		⇨LE-04	Edilon Kaca	65.000,00		300.000,00		N-T
20	20		⇨LE-05	Bluray	50.000,00		000.000,00		N-T

Subtotal: Rp6.100.000,00
 Freight: Rp0,00
 Tax: Rp0,00
 Total Amount: Rp6.100.000,00

Comment: Paid Today: Rp0,00

Ship Via: Balance Due: Rp6.100.000,00

Promised Date: Journal Memo: Purchase; Domba Mas

Bill Delivery Status: To be Printed

Buttons: Save as Recurring, Use Recurring, RBC Spell, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.45 Transaksi 21 (Pembelian Kredit)

22. Tanggal 18 April 2020, Perusahaan mengembalikan barang ke domba mas atas transaksi tanggal 17 April sebanyak 3pcs

Purchases - Edit Item

BILL

Supplier: Domba Mas Terms: 0% 30 Net Tax Inclusive

Ship to: Optik Sajati
Jl. Raya Leles No.44 Ciburial, Kec. Leles, Kab. Garut Jawa barat 44152 Purchase #: INV-02
Date: 18/04/2020

Permit #: Supplier Inv#:

Bill	Received	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
-3	-3		⇨LE-05	Bluray	50.000,00		150.000,00		N-T

Subtotal: (Rp150.000,00)
 Freight: Rp0,00
 Tax: Rp0,00
 Total Amount: (Rp150.000,00)

Comment: Applied to Date: Rp0,00 History...

Ship Via: Balance Due: (Rp150.000,00)

Promised Date: Journal Memo: Purchase; Domba Mas

Bill Delivery Status: To be Printed

Buttons: Save as Recurring, Payment, RBC Spell, OK, Cancel

Sumber : Myob Premier V16

Gambar III.46 Transaksi 22 (Retur Pembelian)

23. Tanggal 18 April 2020, menjual Frame safari dan lensa bluray sebanyak masing-masing 2pcs kepada optik sehati secara tunai senilai Rp 228.000,-

Customer: Optik Sehati Terms: C.O.D. Tax Inclusive:

Ship to: Optik Sehati Invoice #: BKM-18
Date: 18/04/2020
Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-04	Safari	63.000,00		163.000,00		N-T
1	LE-05	Bluray	65.000,00		65.000,00		N-T

Salesperson: Subtotal: Rp228.000,00
Comment: Freight: Rp0,00 SR
Ship Via: Tax: Rp0,00
Promised Date: Total Amount: Rp228.000,00

Journal Memo: Sale: Optik Sehati Paid Today: Rp228.000,00
Referral Source: Payment Method: Cash Details...
Order Delivery Status: To be Printed Balance Due: Rp0,00

Buttons: Save as Recurring, Use Recurring, Reimburse, Create PO, Spell

Bottom Bar: Help F1, Print, Send To, Journal, Layout, Register, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.47 Transaksi 23 (Penjualan Tunai)

24. Tanggal 19 April 2020, penjualan frame sanlux sebanyak 1pcs kepada Optik Giffari senilai Rp 163.000,-

Customer: Optik Giffari Terms: C.O.D. Tax Inclusive:

Ship to: Optik Giffari Invoice #: BKM-19
Date: 19/04/2020
Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-03	Sanlux	63.000,00		163.000,00		N-T

Salesperson: Gea Subtotal: Rp163.000,00
Comment: Freight: Rp0,00 SR
Ship Via: Tax: Rp0,00
Promised Date: Total Amount: Rp163.000,00

Journal Memo: Sale: Optik Giffari Paid Today: Rp163.000,00
Referral Source: Payment Method: Cash Details...
Order Delivery Status: To be Printed Balance Due: Rp0,00

Buttons: Save as Recurring, Use Recurring, Reimburse, Create PO, Spell

Bottom Bar: Help F1, Print, Send To, Journal, Layout, Register, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.48 Transaksi 24 (Penjualan Tunai)

25. Tanggal 20 April 2020, pembayaran gaji kepada masing-masing karyawan sebesar @Rp 2.500.000,-

Record Journal Entry

Tax Inclusive

General Journal #: GJ000001
 Date: 20/04/2020
 Memo: pembayaran gaji

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-7000	Biaya Gaji	Rp7.500.000,00				N-T
1-1100	Kas		Rp7.500.000,00			N-T
		Total Debit:	Rp7.500.000,00			
		Total Credit:	Rp7.500.000,00			
		Tax ⇄:	Rp0,00			
		Out of Balance:	Rp0,00			

Save as Recurring Use Recurring

Help F1 Journal

Record

Cancel

Edit Recurring Schedule

Recurring Transaction Name: pembayaran gaji

Schedule

Frequency: Monthly Starting on: 21/05/2020

Continue indefinitely
 Continue until this date
 Perform this # of times

Alerts

Remind Administrator to record this transaction never
 Automatically record this transaction when due and notify Administrator

Transaction

Use the next sequential number as the General Journal #
 Use the following as the General Journal # (no warning for duplicate IDs):
 Save my changes when I record this recurring transaction

Help F1

Save

Cancel

Sumber : Myob Premier V16

Gambar III.49 Transaksi 25 (Pembayaran Gaji)

26. Tanggal 21 April 2020, pembayaran piutang atas transaksi tanggal 14 April 2020 sebesar Rp 4.570.000,-

Receive Payments

Deposit to Account: 1-1100 kas Balance: Rp7.092.000,00

Group with Undeposited Funds:

Customer: Aira Optik ID #: BKM-20

Amount Received: Rp4.570.000,00 Date: 21/04/2020

Payment Method: American Express Details...

Memo: Payment; Aira Optik

Cust PO#	Status	Date	Amount	Discount	Total Due	Amount Applied
	Open	14/04/2020	Rp4.570.000,00		Rp4.570.000,00	Rp4.570.000,00
	Order	04/04/2020	Rp0,00		Rp0,00	
	Order	07/04/2020	Rp0,00		Rp0,00	

Total Applied: Rp4.570.000,00
 Finance Charge: Rp0,00
 Total Received: Rp4.570.000,00
 Out of Balance: Rp0,00

Include Closed Sales

Receive All

Help F1 Journal Register Recrd Cancel

Sumber : Myob Premier V16

Gambar III.50 Transaksi 26 (Pembayaran Piutang)

27. Tanggal 22 April 2020, penjualan barang dagang kepada Optik sehat secara kredit sebesar Rp 2.275.000,-

Sales - New Item

ORDER

Customer: Optik Sehati Terms: Net 30th after EDM Tax Inclusive

Ship to: Optik Sehati Invoice #: BKM-21

Destination Country: Date: 22/04/2020

Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
	12 AC-02	Rodenstock	7.500,00		90.000,00		N-T
	5 FR-01	Dino Armani	54.000,00		270.000,00		N-T
	5 FR-03	Sanlux	63.000,00		815.000,00		N-T
	10 AC-01	Executive	10.000,00		100.000,00		N-T

Salesperson: Subtotal: Rp2.275.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp2.275.000,00

Journal Memo: Sale; Optik Sehati Paid Today: Rp0,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp2.275.000,00

Save as Recurring Use Recurring Reimburse Create PO Spell

Help F1 Print Send To Journal Layout Register Recrd Cancel

Sumber : Myob Premier V16

Gambar III.51 Transaksi 27 (Penjualan Kredit)

28. Tanggal 23 April 2020, retur penjualan atas barang rodenstock 2pcs dan frame 1pcs.

Sales - New Item

INVOICE

Customer ⇄: Optik Sehati Terms ⇄: 0% 30 Net Tax Inclusive

Ship to ⇄: Optik Sehati Invoice #: INV-04
Date: 23/04/2020
Destination Country: Customer PO #:

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
-2		⇄AC-02	Rodenstock	Rp7.500,00		Rp15.000,00		N-T
-1		⇄FR-03	Frame Sanlux	63.000,00		163.000,00		N-T

Salesperson : Subtotal: (Rp178.000,00)
Comment: Freight: Rp0,00 SR
Ship Via: Tax ⇄: Rp0,00
Promised Date: Total Amount: (Rp178.000,00)

Journal Memo: Sale; Optik Sehati Paid Today: Rp0,00
Referral Source: Payment Method: Cash Details...
Invoice Delivery Status: To be Printed Balance Due: (Rp178.000,00)

Save as Recurring Use Recurring Reimburse Spell

Help F1 Print Send To Journal Layout Register Recrd Cancel

Settle Returns & Credits

Customer ⇄: Optik Sehati ID #: SJ000001
Credit Amount: Rp178.000,00 Date: 23/04/2020
Memo: Optik Sehati: Credit from INV-04

Cust PO#	Status	Date	Amount	Discount	Total Due	Amount Applied
⇄ Open		22/04/2020	Rp2.275.000,00		Rp2.275.000,00	Rp178.000,00
⇄ Order		08/04/2020	Rp0,00		Rp0,00	
⇄ Order		12/04/2020	Rp0,00		Rp0,00	
⇄ Order		18/04/2020	Rp0,00		Rp0,00	

Total Applied: Rp178.000,00
Finance Charge: Rp0,00
Credit Amount: Rp178.000,00
Out of Balance: Rp0,00

Include Closed Sales

Help F1 Journal Recrd Cancel

Sumber : Myob Premier V16

Gambar III.52 Transaksi 28 (Retur Penjualan)

29. Tanggal 24 April 2020, menerima pendapatan toko sebesar Rp 829.000,-

Customer: Aira Optik Terms: C.O.D. Tax Inclusive:

Ship to: Aira Optik Invoice #: BKM-21 Date: 24/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
2	⇨FR-01	Dino Armani	54.000,00		508.000,00		N-T
1	⇨LE-02	Photocromic	65.000,00		65.000,00		N-T
1	⇨LE-03	Progresif Photocromic	56.000,00		156.000,00		N-T
2	⇨JPL	Jasa Pemasangan Lensa	50.000,00		100.000,00		N-T

Salesperson: Ezni Subtotal: Rp829.000,00

Comment: Freight: Rp0,00 SR

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp829.000,00

Journal Memo: Sale; Aira Optik Paid Today: Rp829.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp0,00

Buttons: Save as Recurring, Use Recurring, Reimburse, Create PO, Spell

Bottom Bar: Help F1, Print, Send To, Journal, Layout, Register, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.53 Transaksi 29 (Penjualan Tunai)

30. Tanggal 25 April 2020, Penjualan secara tunai kepada optik ais sebesar Rp 1.417.000,-

Customer: Optik Ais Terms: C.O.D. Tax Inclusive:

Ship to: Optik Ais Invoice #: BKM-22 Date: 25/04/2020

Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
6	⇨AC-02	Rodenstock	7.500,00		45.000,00		N-T
5	⇨AC-01	Executive	10.000,00		50.000,00		N-T
1	⇨FR-02	Paula Gucini	306.000,00		306.000,00		N-T
4	⇨FR-01	Dino Armani	54.000,00		116.000,00		N-T

Salesperson: Gea Subtotal: Rp1.417.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp1.417.000,00

Journal Memo: Sale; Optik Ais Paid Today: Rp1.417.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp0,00

Buttons: Save as Recurring, Use Recurring, Reimburse, Create PO, Spell

Bottom Bar: Help F1, Print, Send To, Journal, Layout, Register, Recrd, Cancel

Sumber : Myob Premier V16

Gambar III.54 Transaksi 30 (Penjualan Tunai)

31. Tanggal 26 April 2020, menerima pendapatan sebesar Rp 180.000,-

Sales - New Item

ORDER

Customer: Naufal Optik Terms: C.O.D. Tax Inclusive

Ship to: Naufal Optik Invoice #: BKM-23

Destination Country: Date: 26/04/2020

Customer PO #: Customer PD #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
5	LE-01	CL Lens	130.000,00		130.000,00		N-T
5	JPL	Jasa Pemasangan Lensa	50.000,00		50.000,00		N-T

Salesperson: Ilham Subtotal: Rp180.000,00

Comment: Freight: Rp0,00 SR

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp180.000,00

Journal Memo: Sale; Naufal Optik Paid Today: Rp180.000,00

Referral Source: Payment Method: Cash Details...

Order Delivery Status: To be Printed Balance Due: Rp0,00

Save as Recurring Use Recurring Reimburse Create PO RBC Spell

Help F1 Print Send To Journal Layout Register

Recrd Cancel

Sumber : Myob Premier V16

Gambar III.55 Transaksi 31 (Penjualan Tunai)

32. Tanggal 27 April 2020, menerima pembayaran piutang atas transaksi tanggal 22 April 2020 sebesar Rp 2.097.000,-

Receive Payments

Deposit to Account: 1-1100 kas Balance: Rp14.088.000,00

Group with Undeposited Funds:

Customer: Optik Sehati ID #: CR000018

Amount Received: Rp2.097.000,00 Date: 21/04/2020

Payment Method: Details...

Memo: Payment; Optik Sehati

Cust PO#	Status	Date	Amount	Discount	Total Due	Amount Applied
⇨ Open		22/04/2020	Rp2.097.000,00		Rp2.097.000,00	Rp2.097.000,00
⇨ Order		08/04/2020	Rp0,00		Rp0,00	
⇨ Order		12/04/2020	Rp0,00		Rp0,00	
⇨ Order		18/04/2020	Rp0,00		Rp0,00	

Total Applied: Rp2.097.000,00

Finance Charge: Rp0,00

Total Received: Rp2.097.000,00

Out of Balance: Rp0,00

Include Closed Sales

Receive All

Help F1 Journal Register

Recrd Cancel

Sumber : Myob Premier V16

Gambar III.56 Transaksi 32 (Pembayaran Piutang)

33. Tanggal 28 April 2020, penjualan secara tunai kepada ahmad sebesar Rp 522.000,-

Sales - New Item

ORDER

Customer: Ahmad Terms: C.O.D. Tax Inclusive

Ship to: Ahmad Invoice #: BKM-25

Destination Country: Date: 28/04/2020

Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-02	Paula Gucini	306.000,00		306.000,00		N-T
1	LE-03	Progresif Photocromic	56.000,00		156.000,00		N-T
1	AC-01	Executive	10.000,00		10.000,00		N-T
1	JPL	Jasa Pemasangan Lensa	50.000,00		50.000,00		N-T

Salesperson: Ezmi Subtotal: Rp522.000,00

Comment: Freight: Rp0,00 N-T

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp522.000,00

Journal Memo: Sale; Ahmad Paid Today: Rp522.000,00

Referral Source: Payment Method: Cash

Order Delivery Status: To be Printed Balance Due: Rp0,00

Sumber : Myob Premier V16

Gambar III.57 Transaksi 33 (Penjualan Tunai)

34. Tanggal 29 April 2020, menerima pendapatan toko sebesar Rp 199.000,-

Sales - New Item

ORDER

Customer: Optik Giffari Terms: C.O.D. Tax Inclusive

Ship to: Optik Giffari Invoice #: BKM-26

Destination Country: Date: 29/04/2020

Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
1	FR-03	Sanlux	63.000,00		163.000,00		N-T
1	LE-01	CL Lens	26.000,00		26.000,00		N-T
1	JPL	Jasa Pemasangan Lensa	10.000,00		10.000,00		N-T

Salesperson: Ilham Subtotal: Rp199.000,00

Comment: Freight: Rp0,00 SR

Ship Via: Tax: Rp0,00

Promised Date: Total Amount: Rp199.000,00

Journal Memo: Sale; Optik Giffari Paid Today: Rp199.000,00

Referral Source: Payment Method: Cash

Order Delivery Status: To be Printed Balance Due: Rp0,00

Sumber : Myob Premier V16

Gambar III.58 Transaksi 34 (Penjualan Tunai)

35. Tanggal 30 April 2020, menerima pendapatan toko sebesar Rp 398.000,-

Sales - New Item

ORDER

Customer ⇄: Aira Optik Terms ⇄: C.O.D. Tax Inclusive

Ship to ⇄: Aira Optik Invoice #: BKM-27
Date: 30/04/2020
Destination Country: Customer PO #:

Ship	Item Number	Description	Price	Disc%	Total	Job	Tax
2	⇄FR-03	Sanlux	63.000,00		326.000,00		N-T
2	⇄LE-01	CL Lens	26.000,00		52.000,00		N-T
2	⇄JPL	Jasa Pemasangan Lensa	10.000,00		20.000,00		N-T

Salesperson ⇄: Ilham Subtotal: Rp398.000,00
Comment: Freight: Rp0,00
Ship Via: Tax ⇄: Rp0,00
Promised Date: Total Amount: Rp398.000,00

Journal Memo: Sale; Aira Optik Paid Today: Rp398.000,00
Referral Source: Payment Method: Cash
Order Delivery Status: To be Printed Balance Due: Rp0,00

Sumber : Myob Premier V16

Gambar III.59 Transaksi 35 (Penjualan Tunai)

INFORMATIKA
UNIVERSITAS

3.4.4. Laporan

1. Laporan Laba Rugi (*Profit & Loss*)

Report Display

Dated From: 01/04/2020 To: 30/04/2020 Redisplay View: Screen Report

Statement of Comprehensive Income
April 2020

Income	
Penjualan	Rp19.805.000,00
Retur Penjualan	Rp0,00
Freight Collected	Rp0,00
Late Fees Collected	Rp0,00
Total Income	<u>Rp19.805.000,00</u>
Cost Of Sales	
Harga Pokok Penjualan	Rp5.483.217,29
Pembelian	Rp0,00
Retur Pembelian	Rp0,00
Discounts Given	Rp0,00
Total Cost Of Sales	<u>Rp5.483.217,29</u>
Gross Profit	<u>Rp14.321.782,71</u>
Expenses	
Bank Charges	Rp0,00
By Listrik	Rp205.000,00
Discounts Taken	Rp0,00
Freight Paid	Rp0,00
Late Fees Paid	Rp0,00
GST Not Claimable	Rp0,00
Wages & Salaries	Rp0,00
Employment Expenses	Rp0,00
By Gaji	Rp7.500.000,00
Total Expenses	<u>Rp7.705.000,00</u>
Net Profit/(Loss)	<u><u>Rp6.616.782,71</u></u>

Help F1 Print Send To Customise Save As Close

Sumber : *Myob Premier V16*

Gambar III.60 Laporan Laba Rugi (*Profit & Loss*)

2. Laporan Neraca (*Standard Balance Sheet*)

Optik Sajati
Jl. Raya Leles No.44 Ciburial, Kec. Leles, Kab. Garut Jawa barat 44152

Statement of Financial Position
As of April 2020

26/08/2020
9.47.51

Assets	
kas	Rp17.810.000,00
Undeposited Funds	Rp0,00
Perlengkapan	Rp25.000.000,00
Persediaan Barang Dagang	Rp40.856.800,71
Piutang Usaha	Rp4.000.000,00
Peralatan	Rp20.000.000,00
Akm Peny Peralatan	(Rp1.850.000,00)
Kendaraan	Rp171.000.000,00
Akm Peny Kendaraan	(Rp11.100.000,00)
Total Assets	Rp285.516.800,71
Liabilities	
Hutang Usaha	Rp27.950.018,00
A/P Accrual - Inventory	Rp0,00
GST Liabilities	
GST Collected	Rp0,00
GST Paid	Rp0,00
Total GST Liabilities	Rp0,00
Sales Tax Payable	Rp0,00
Import Duty Payable	Rp0,00
Payroll Liabilities	Rp0,00
Total Liabilities	Rp27.950.018,00
Net Assets	Rp237.566.782,71
Equity	
Modal	Rp230.950.000,00
Paid Up Capital	Rp0,00
Retained Earnings	Rp0,00
Current Earnings	Rp8.616.782,71
Historical Balancing Account	Rp0,00
Total Equity	Rp237.566.782,71

Sumber : Myob Premier V16

Gambar III.61 Laporan Neraca (*Standard Balance Sheet*)

3. Trial Balance

Trial Balance				
April 2020				
Account	Debit	Credit	YTD Debit	YTD Credit
kas	Rp14.610.000,00		Rp17.610.000,00	
Perlengkapan	Rp0,00		Rp25.000.000,00	
Persediaan Barang Dagang	Rp5.956.800,71		Rp40.656.800,71	
Piutang Usaha		Rp13.000.000,00	Rp4.000.000,00	
Peralatan	Rp0,00		Rp20.000.000,00	
Akm Peny Peralatan	Rp0,00			Rp1.650.000,00
Kendaraan	Rp0,00		Rp171.000.000,00	
Akm Peny Kendaraan	Rp0,00			Rp11.100.000,00
Hutang Usaha		Rp950.018,00		Rp27.950.018,00
GST Collected		Rp0,00		Rp0,00
GST Paid		Rp0,00		Rp0,00
Sales Tax Payable		Rp0,00		Rp0,00
Import Duty Payable		Rp0,00		Rp0,00
Modal		Rp0,00		Rp230.950.000,00
Retained Earnings		Rp0,00		Rp0,00
Historical Balancing Account		Rp0,00		Rp0,00
Penjualan		Rp19.805.000,00		Rp19.805.000,00
Retur Penjualan		Rp0,00		Rp0,00
Freight Collected		Rp0,00		Rp0,00
Harga Pokok Penjualan	Rp5.483.217,29		Rp5.483.217,29	
Pembelian	Rp0,00		Rp0,00	
Retur Pembelian	Rp0,00		Rp0,00	
Discounts Given	Rp0,00		Rp0,00	
By Listrik	Rp205.000,00		Rp205.000,00	
Freight Paid	Rp0,00		Rp0,00	
GST Not Claimable	Rp0,00		Rp0,00	
By Gaji	Rp7.500.000,00		Rp7.500.000,00	
Total:	Rp33.755.018,00	Rp33.755.018,00	Rp291.455.018,00	Rp291.455.018,00

Sumber : Myob Premier V16

Gambar III.62 Trial Balance

3.4.5. Analisis Laporan Keuangan

1. Margin Laba Bersih (*Net Profit Margin*)

$$\text{Net Profit Margin} = \frac{\text{Laba Bersih}}{\text{Penjualan Bersih}} = \frac{6.616.800}{19.805.000} \times 100 = 33,41\%$$

Artinya besar laba bersih adalah 33,41% dari total penjualan bersih dengan kata lain setiap Rp 1 penjualan bersih turut berkontribusi Rp 33,41 laba bersih.

2. Marjin Laba Kotor (*Gross Profit Margin*)

$$\text{Gross Profit Margin} = \frac{\text{Laba Kotor}}{\text{Penjualan Bersih}} = \frac{14.321.800}{19.805.000} \times 100 = 72,31\%$$

Artinya besar laba kotor adalah 72,31% dari total penjualan bersih.

3. Rasio Hutang terhadap Modal (*Debt to Equity Ratio*)

$$\text{Debt to Equity Ratio} = \frac{\text{Total Hutang}}{\text{Modal}} = \frac{27.950.000}{230.950.000} \times 100 = 12,10$$

Artinya Optik Sajati memiliki hutang sebanyak 12,10% dari total modal.

4. Rasio Hutang terhadap Aset (*Debt to Capital Asset*)

$$\text{Debt to Capital Asset} = \frac{\text{Total Hutang}}{\text{Total Aktiva}} = \frac{27.950.000}{265.516.800} \times 100 = 10,53\%$$

Artinya 10,53% aset Optik Sajati dibiayai oleh hutang dan sisanya 89,47% dibiayai oleh modal.

5. Hasil Pengembalian atas Aset (*Return on Asset*)

$$\text{Return on Asset} = \frac{\text{Laba Bersih}}{\text{Total Aktiva}} = \frac{6.616.800}{265.516.800} \times 100 = 2,49\%$$

Artinya setiap Rp 1 total aset turut berkontribusi menciptakan Rp 0,0249 terhadap laba bersih sebesar atau sama dengan persentase 2,49%

6. Hasil Pengembalian atas Modal (*Return on Equity*)

$$\text{Return on Equity} = \frac{\text{Laba bersih}}{\text{Total Modal}} = \frac{6.616.800}{230.950.000} \times 100 = 2,87$$

Artinya setiap Rp 1 ekuitas berkontribusi menciptakan Rp 0,0287 laba bersih atau sama dengan persentasi 2,87%