

MODUL KOMPUTER AKUNTANSI (PRAKTIKUM APLIKASI MYOB)



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KATA PENGANTAR

Segala puji syukur kepada Tuhan Yang Maha Esa karena berkat rahmatNya penulisan modul Mata Kuliah Komputer Akuntansi dapat terselesaikan dengan baik. Modul ini disusun untuk memenuhi kebutuhan mahasiswa dalam mata kuliah Komputer Akuntansi yang disajikan dalam bentuk praktikum dan diharapkan dapat membekali mahasiswa dalam memahami Aplikasi MYOB.

Aplikasi MYOB merupakan salah satu tools yang sering digunakan di beberapa perusahaan besar dalam mengelola arus akuntansi. Sehingga diharapkan mahasiswa mampu mengimplementasikan matakuliah Komputer Akuntansi ke tempat mereka magang nantinya hingga ke dunia kerja.

Penulis menyadari sepenuhnya bahwa modul ini tentu memiliki banyak kekurangan. Untuk itu penulis dengan lapang dada menerima masukan dan kritik yang konstruktif dari berbagai pihak demi kesempurnaannya di masa yang akan datang. Semoga modul ini dapat bermanfaat bagi para pembaca.

Penulis,

Indrayani, M.Ak.

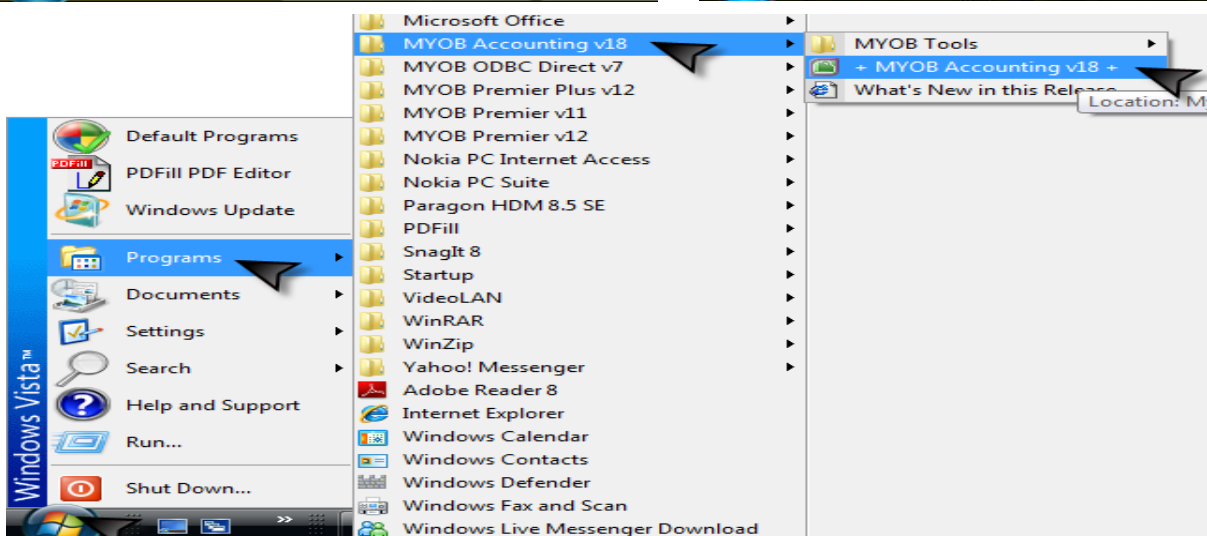
BAB 1

SETUP AWAL MYOB ACCOUNTING V18

1.1 Membuka Program MYOB Accounting v18

Ada beberapa cara untuk membuka program MYOB Accounting v18 dengan Windows Vista/Windows 7:

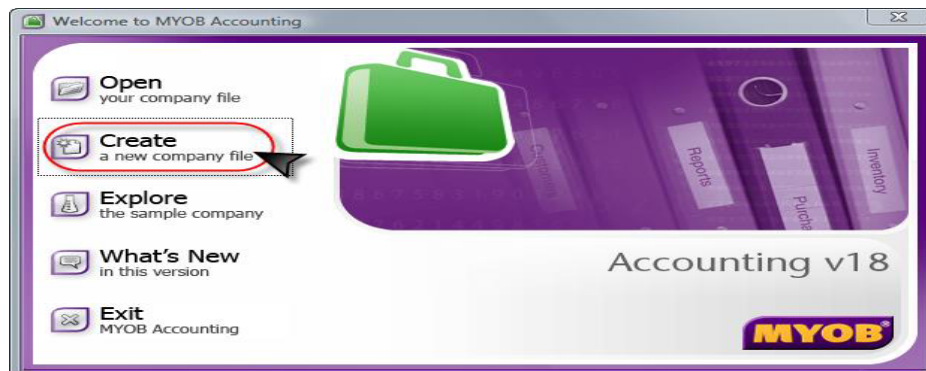
1. Dari menu Task Bar Windows:
 - a. Buka menu Start di Windows
 - b. Pilih All Programs
 - c. Pilih MYOB Accounting v18
 - d. Pilih +MYOB Accounting v18+
2. Dari Desktop Windows, double klik ikon MYOB Accounting v18 atau MYOB Premier v12.



Membuka Program MYOB Accounting

1.2 Membuat File Baru

1. Setelah menu Welcome to MYOB Accounting terbuka, klik Create a new company file untuk membuat file baru di MYOB.



Tampilan Pembuka MYOB Accounting v18

2. Ditampilkan menu pembuka pembuatan file baru. Klik Next>.



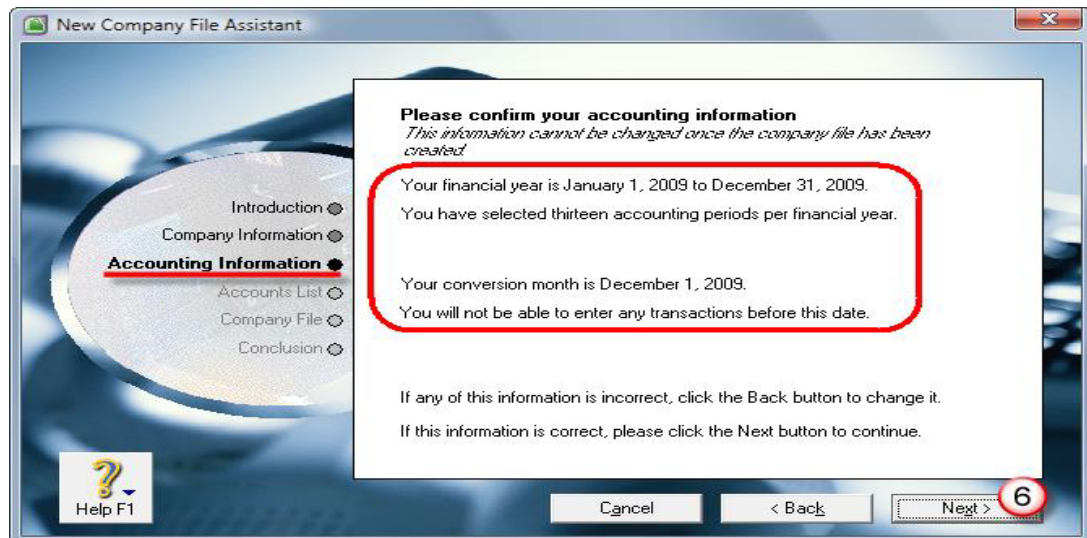
Introduction saat Pembuatan File Baru di MYOB

3. Company Information :
 - a. Company Name : Isikan nama perusahaan, tambahkan nomor ujian/nomor induk siswa masing-masing.
 - b. UEN (Unique Entity Number) Type : pilih Local Company,
 - c. GST (General & Service Tax/NPPKP) : isikan nomor pokok pengusaha kena pajak atau NPWP,
 - d. Address: isikan alamat perusahaan, nomor telepon, nomor fax dan email (jika ada).
 - e. Klik Next>.

4. Accounting Information : periode pembukuan yang akan digunakan.

- a. Current Financial Year : tahun pertama kali laporan keuangan dihasilkan, atau disebut dengan tahun tutup buku (2009).
- b. Last Month of Financial Year : bulan pertama kali laporan keuangan akan dilakukan tutup buku atau disebut dengan bulan tutup buku (December).
- c. Conversion Month : bulan pertama kali saldo awal akun dimasukkan. Pilihan bulan ini akan mengunci kita untuk tidak bisa mengisikan transaksi sebelum bulan yang dipilih selain saldo awal piutang dan saldo awal utang (December).
- d. Number Accounting of Periods : pilih Thirteen, untuk memberikan tambahan 1 periode setelah bulan ke duabelas. Fungsi ini untuk adjustment auditor atau koreksi fiscal pajak.
- e. Klik Next>
- f. Klik Next>

Pilihan Periode Pembukuan



Konfirmasi Tentang Pilihan Periode yang Telah Ditetapan

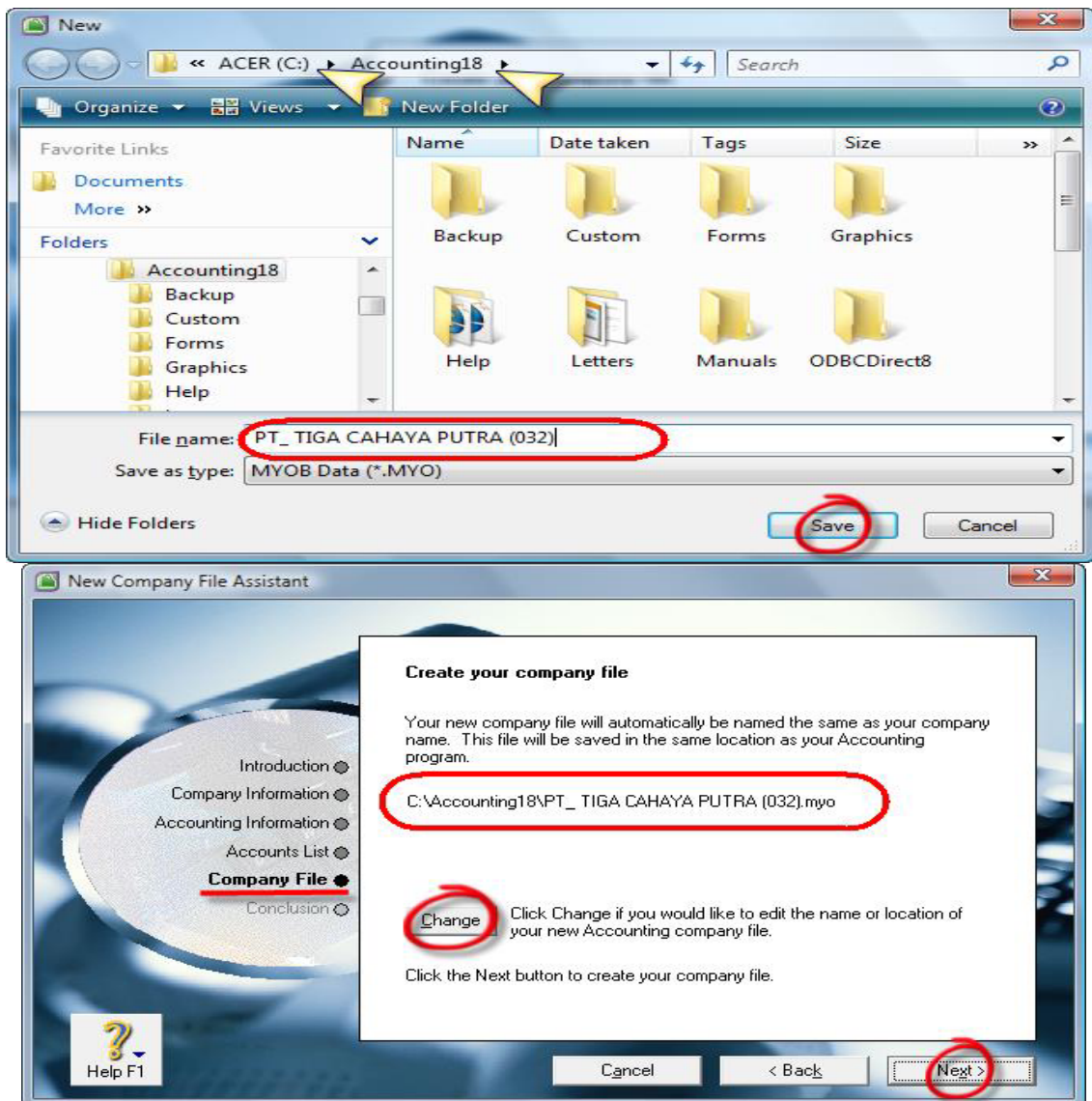
5. Accounts List : pilihan jenis akun yang akan digunakan.
 - a. Pilihan untuk memilih salah satu type akun yang sudah disediakan oleh MYOB.
 - b. Pilihan untuk melakukan impor sendiri daftar akun yang sudah disiapkan oleh konsultan atau akuntan kita.
 - c. Pilihan untuk membuat sendiri daftar akun yang diinginkan.
 - d. Klik Next>



Pilihan Pembuatan Akun

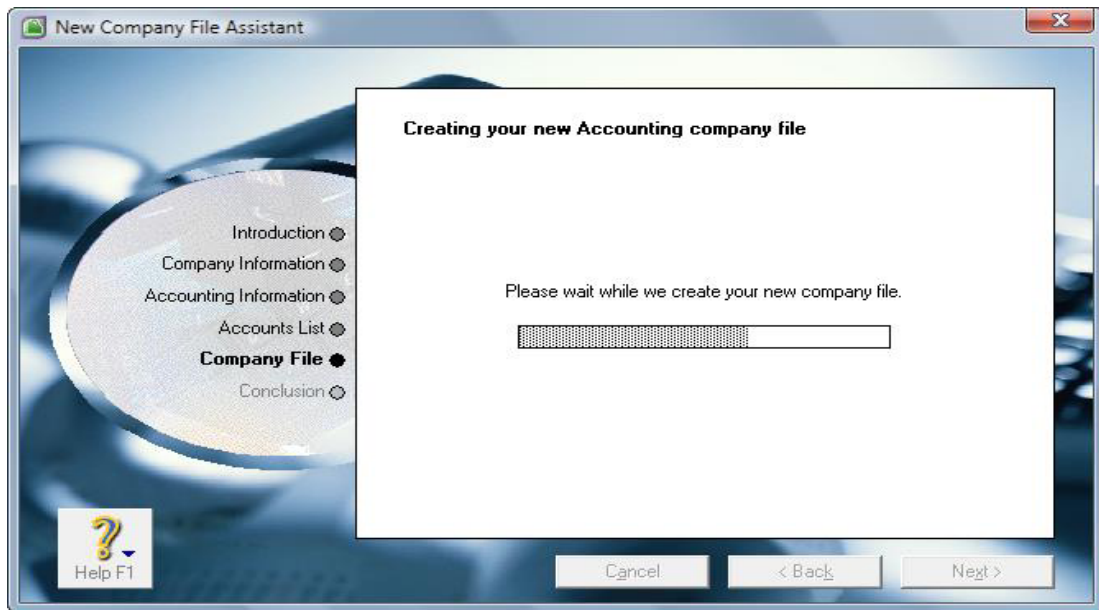
6. Company File : pemberitahuan tentang alamat file (directory, folder dan nama file) akan ditempatkan oleh sistim MYOB. Jika kita menginginkan tempat tersendiri, klik tombol Change, lalu pilih direktori dan folder yang diinginkan, dan ketik pula nama

perusahaan yang di inginkan. Klik Next>. Proses pembuatan file baru akan dilakukan oleh MYOB. Klik Command Centre.

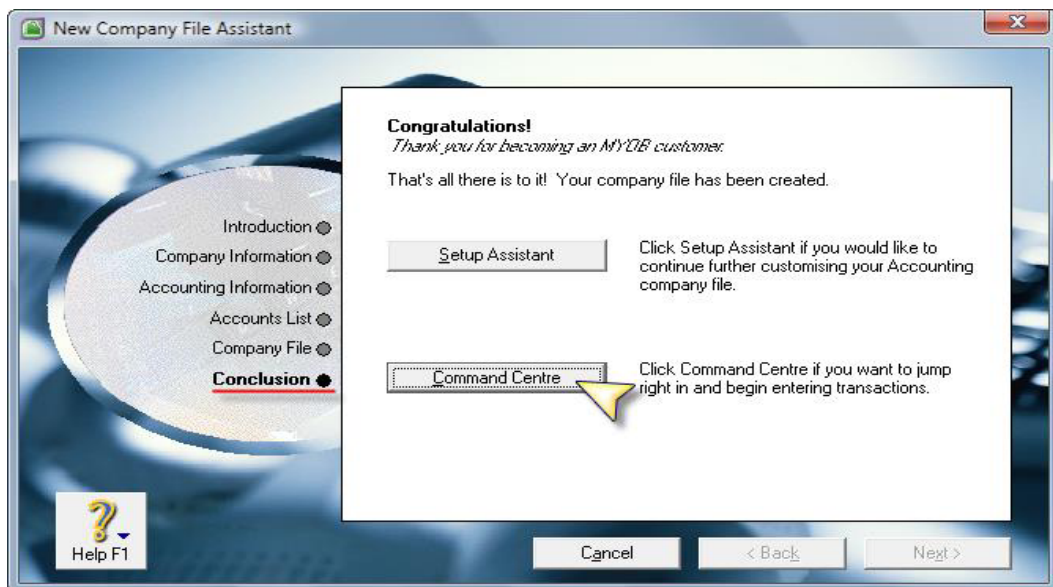


Pilihan Penempatan File (Direktori dan Folder)

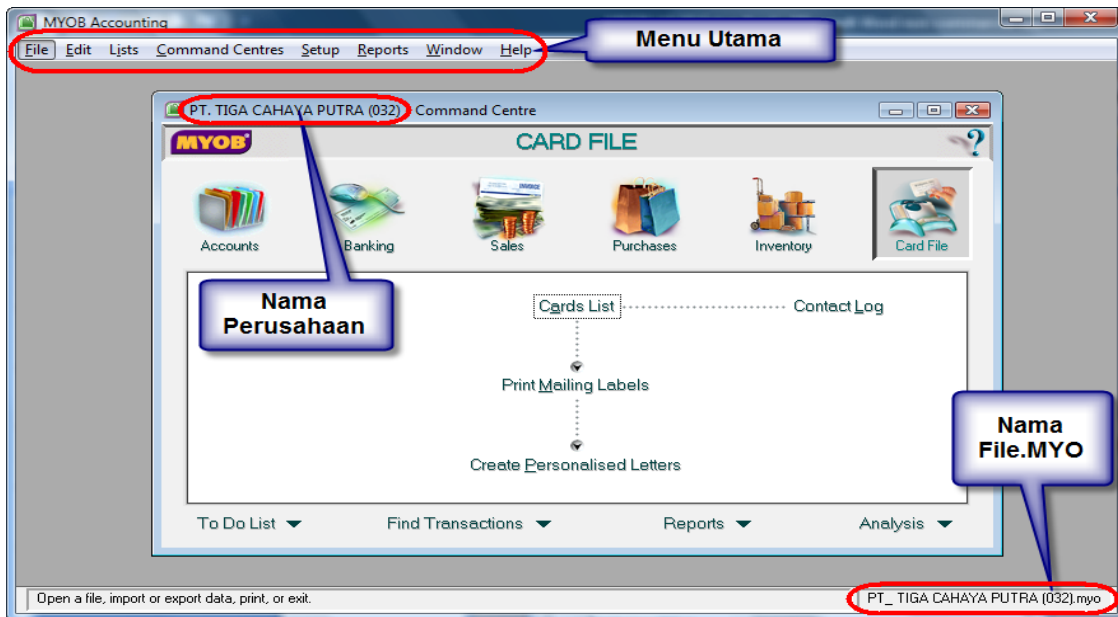
Penggantian Nama File, Direktori dan Folder



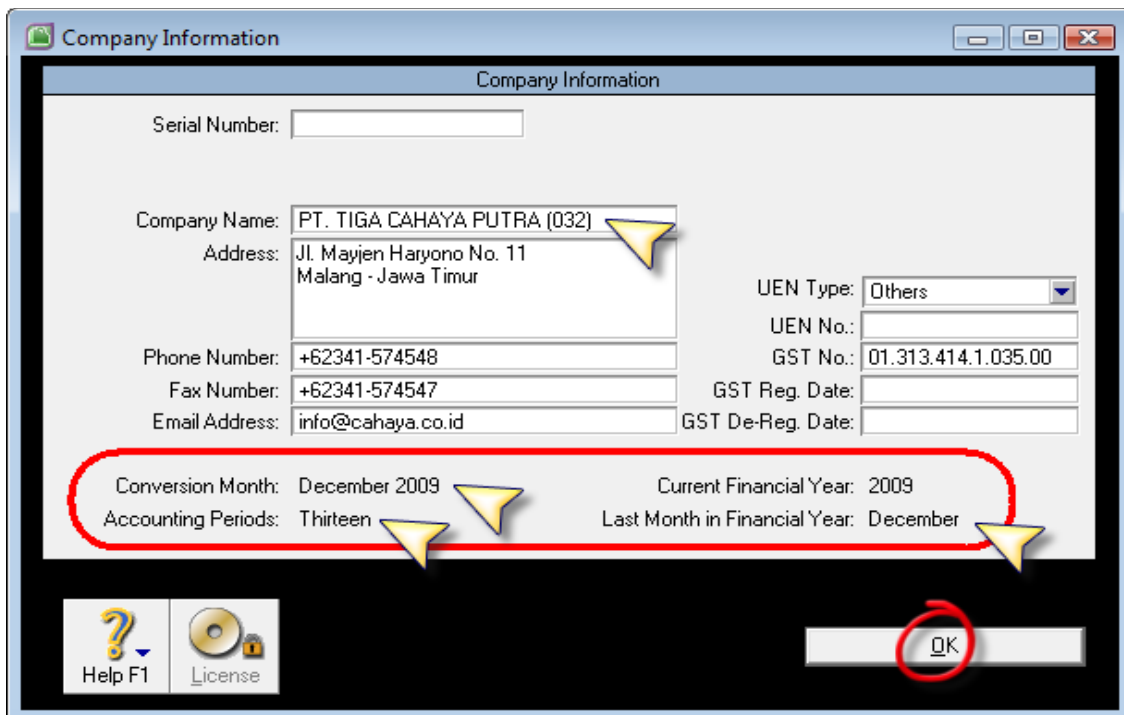
Proses Pembuatan File Baru dilakukan oleh MYOB



Pilihan Command Centre Setelah Pembuatan File Bar



Tampilan Menu Utama, Command Centre di MYOB



Setup> Company Information (Periode Pembukuan)

1.3 Menyusun Daftar Akun

Tahapan berikutnya adalah membuat daftar akun yang akan digunakan sebagai tempat posting setiap transaksi didalam laporan keuangan.

MYOB membagi akun dalam 2 bagian:

1. Header yaitu akun yang digunakan sebagai total dari suatu kelompok akun yang disebut dengan akun.

2. Detail yaitu akun yang merupakan bagian dari akun Header tetapi yang akan digunakan sebagai pos penampung suatu transaksi yang disebut dengan akun dengan kelompok. Akun tipe Detail inilah yang akan digunakan sebagai penampung buku besar.

MYOB membagi tipe akun dalam beberapa kelompok dan sub kelompoknya. Berikut ini dijelaskan satu persatu dari fungsi pembagian akun tersebut.

Klasifikasi Akun (Header)	Type Akun (Detail Account)	Penjelasan Akun	Tipe Cash Flow
Assets (Harta)	Bank (Kas/Bank)	Harta yang bisa digunakan untuk mencatat transaksi penerimaan uang dan pengeluaran uang	
	Accounts Receivable (Piutang Usaha)	Harta yang menampung piutang usaha dari transaksi penjualan perusahaan	<i>Operating</i>
	Other Current Asset (Harta Lancar Lain)	Harta Lancar lainnya selain Piutang dan Kas/Bank yang umurnya kurang dari satu tahun	<i>Operating</i>
	Fixed Asset (Harta Tetap)	Harta Tetap yang umurnya lebih dari satu tahun	<i>Investing</i>
	Other Asset (Harta Lain-lain)	Harta Tidak Lancar selain harta lancar dan harta tetap	<i>Investing/Financing</i>
Liability (Kewajiban)	Credit Card (Kartu Kredit)	Utang yang bisa digunakan untuk membayar/menerima pembayaran	
	Accounts Payable (Utang Usaha)	Utang usaha untuk menampung Utang dari transaksi pembelian	<i>Operating</i>
	Other Current Liability (Utang Lancar Lain)	Utang Lancar lainnya yang umur jatuh temponya kurang dari satu tahun	<i>Operating</i>
	Long Term Liability (Utang Jk. Panjang)	Utang Jangka Panjang yang jatuh temponya lebih dari satu tahun.	<i>Financing</i>
	Other Current Liability (Utang Lancar Lain)	Utang Lancar lainnya yang umur jatuh temponya kurang dari satu tahun	<i>Operating</i>
	Long Term Liability (Utang Jk. Panjang)	Utang Jangka Panjang yang jatuh temponya lebih dari satu tahun.	<i>Financing</i>

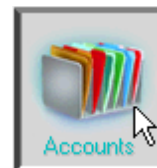
Klasifikasi Akun (Header)	Type Akun (Detail Account)	Penjelasan Akun	Tipe Cash Flow
	<i>Other Liability</i> (Utang Lain-lain)	Utang selain Utang lancar dan Utang jangka panjang	<i>Financing/ Investing</i>
<i>Equity</i> (Ekuitas)	<i>Equity</i> (Ekuitas)	Modal (kekayaan bersih perusahaan) yang mencerminkan kekayaan pemilik perusahaan	<i>Financing</i>
<i>Income</i> (Pendapatan)	<i>Income</i>	Akun untuk menampung pendapatan usaha dari penjualan dan selain penjualan dari usaha perusahaan	<i>Net Profit/Loss</i>
<i>Cost of Sales</i> (Harga Pokok)	<i>Cost of Sales</i>	Harga Pokok (Biaya langsung)	<i>Net Profit/Loss</i>
<i>Expense</i> (Beban)	<i>Expense</i>	Beban Usaha	<i>Net Profit/Loss</i>
<i>Other Income</i> (Pendapatan Diluar Usaha)	<i>Other Income</i>	Pendapatan di luar usaha selain pendapatan utama perusahaan dari penjualan	<i>Net Profit/Loss</i>
<i>Other Expense</i> (Beban Diluar Usaha)	<i>Other Expense</i>	Biaya di luar usaha selain beban usaha dan harga pokok	<i>Net Profit/Loss</i>

1.3.1 Membuka Menu Daftar Akun

Untuk membuat daftar akun bisa dilakukan dari beberapa cara:

a. Dari *Command Center*:

- Buka menu Command Centre.
- Pilih Accounts, pilih dan klik Account List.



b. Dari menu Utama:

- Pilih dan klik menu List, pilih Accounts

Account Name	Type	VAT	Linked	Balance
1-0000 Assets	Asset			Rp0.00
1-1100 Bank Account	Bank	N-T	✓	Rp0.00
1-1150 Undeposited Funds	Bank	N-T	✓	Rp0.00
1-1180 Payroll Clearing Account	Bank	N-T	✓	Rp0.00
1-1190 Electronic Clearing Account	Bank	N-T	✓	Rp0.00
1-2000 Trade Debtors	Accounts Receivable	N-T	✓	Rp0.00
2-0000 Liabilities	Liability			Rp0.00
2-2000 Creditors	Accounts Payable	N-T	✓	Rp0.00
2-3100 VAT Due	Other Liability	N-T	✓	Rp0.00
2-5000 PAYE/NIC	Other Liability	N-T	✓	Rp0.00
3-0000 Capital	Capital			Rp0.00
3-8000 Retained Earnings	Capital	N-T	✓	Rp0.00
3-9000 Current Earnings	Capital	N-T	✓	Rp0.00
3-9999 Historical Balancing Account	Capital	N-T	✓	Rp0.00
4-0000 Income	Income			Rp0.00
5-0000 Cost Of Sales	Cost of Sales			Rp0.00
6-0000 Expenses	Expense			Rp0.00
6-5100 Wages & Salaries	Expense	S	✓	Rp0.00
6-5200 Employers NIC	Expense	S	✓	Rp0.00
8-0000 Other Income	Other Income			Rp0.00
9-0000 Other Expenses	Other Expense			Rp0.00

Tampilan daftar akun yang sudah disediakan oleh MYOB

1.3.2 Menghapus akun yang sudah ada

Akun yang tidak bisa dihapus dalam myob adalah akun yang sudah pernah digunakan untuk mencatat suatu transaksi, tiak terhubung dengan liked account yang ditentukan dari menu Setup – Liked Account, terhubung dengan liked account dikode pajak dan terhubung dengan liked account di kode item barang dan jasa.

Untuk menghapus akun tersebut cukup mudah caranya :

- Buka akun yang akan dihapus, dengan cara double klik akun yang bersangkutan, atau klik tanda panah putih (sebelah kiri).
- Lalu klik menu Edit (menu utama) lalu klik delete account.

Cara lain untuk menghapus account yang tidak digunakan.

- Buka menu setup pilih Easy Setup Assisntant, lalu klik account
- Klik Account List
- Sorok akun yang akan dihapus, tekan tombol Delete (tombol dibawah menu trsebut)



Menghapus Akun dari Easy Setup Assistant – Accounts

1.4.3 Mengganti Akun yang Sudah Ada

MYOB telah menyediakan akun yang sudah langsung ada saat kita membuat data file perusahaan baru. Akun tersebut sudah disediakan otomatis dan akun tersebut yang nantinya akan digunakan MYOB sebagai default untuk transaksi yang sifatnya pasti ada diperusahaan.

Akun tersebut ada yang bisa dihapus dan yang tidak bisa dihapus. Akun yang tidak bisa dihapus bisa ganti ke nomor dan nama lain.

Akun yang sudah disediakan tersebut adalah :

- 1-0100 Cheque Account : akun ini sama sifatnya dengan KAS. Sebagai default untuk mencatat transaksi penerimaan kas dan pengeluaran kas. Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain.
- 1-0150 Undeposited Funds : akun ini digunakan sebagai akun temporer (sementara) saat kita menerima pembayaran dari pelanggan berupa cek/giro yang belum jatuh tempo. Saat penerimaan cek/giro tersebut akan dicatat mengurangi piutang tetapi belum menjadi kas. Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain.
- 1-0200 Trade Debtors : Piutang Usaha, akun ini digunakan untuk menampung transaksi penjualan kepada para pelanggan. Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain.
- 2-0200 Trade Creditors : Utang Usaha, akun ini digunakan untuk menampung transaksi pembelian pada para pemasok. Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain.
- 3-0800 Retained Earnings : Laba Ditahan, akun ini digunakan sebagai penampung laba periode berjalan setelah suatu file ditutup buku tahunan. Semua laba/rugi periode berjalan akan dipindahkan ke akun Retained Earning ini saat proses tutup buku dilakukan. Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain. Untuk perusahaan perorangan *Retained Earning* ini diganti dengan *Modal Pemilik*. Untuk Koperasi Retained Earning ini diganti dengan Sisa Hasil Usaha.
- 3-0900 Current Year Earnings : Laba Periode Berjalan, akun ini akan digunakan sebagai penampung laba/rugi periode berjalan. Selisih pendapatan, harga pokok dan beban dalam satu periode akan ditampung dalam akun *Current Earning*, dan nilainya akan ditampilkan pada posisi Neraca di sebelah *Equity* (Ekuitas). Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain.
- 3-0999 Historical Balancing: Saldo Histori Awal, akun ini akan digunakan sebagai penyeimbang saldo awal yang dimasukkan ke neraca. Jika neraca awal yang kita masukkan dari menu Setup – Balance – Account Opening Balance ada selisih antara Harta, Utang dan Modal maka selisih akun tersebut akan dimasukkan ke akun Historical Balancing ini. Karena prinsip akuntansi adalah harus balance setiap transaksi. Akun ini tidak bisa dihapus, hanya bisa diganti ke nomor dan nama lain.

Cara untuk mengganti nomor dan nama akun dari menu Easy Setup Assistant:

- Buka menu Setup, pilih Easy Setup Assistant,
- Lalu klik Accounts.

- Klik Accounts Lists.
- Klik anak panah putih pada baris akun yang akan diganti
- Akan ditampilkan jendela *Edit Account*.
- Ganti nomor akun dan nama akun yang sesuai.

Silahkan ganti beberapa nomor akun berikut ini sehingga tampil seperti gambar berikut ini:

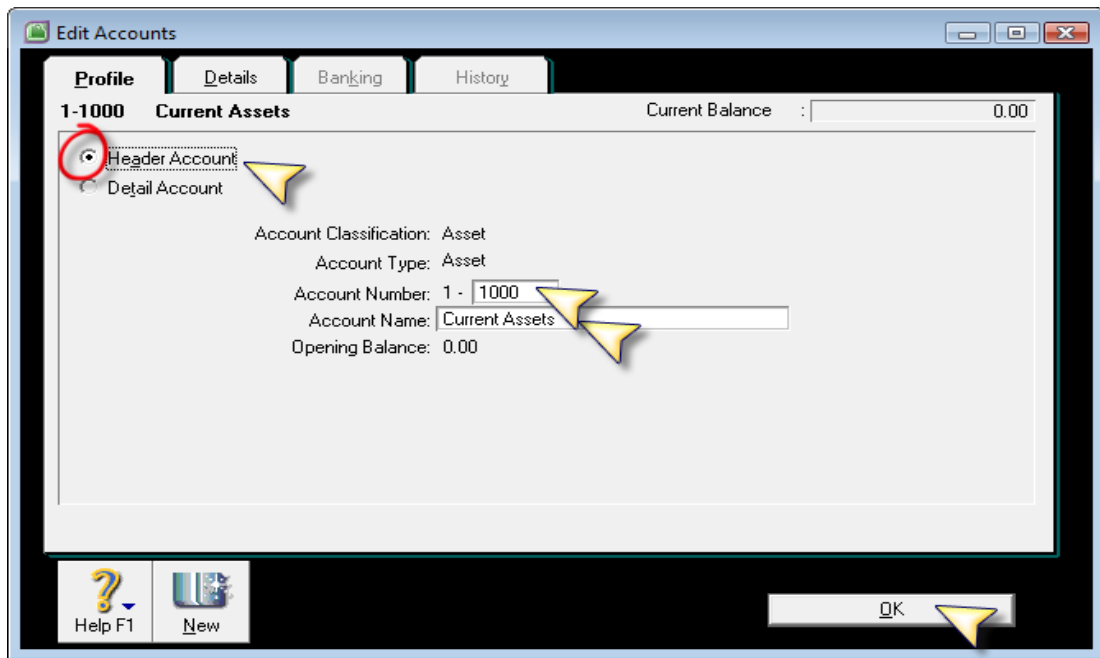
- | | | |
|--------------------------------|--------|-----------------------|
| • 1-0100 Cheque Account | 1-1100 | Petty Cash |
| • 1-0150 Undeposited Funds | 1-1101 | Cash in Bank |
| • 1-0200 Trade Debtors | 1-1103 | Accounts Receivable |
| • 2-0200 Trade Creditors | 2-1100 | Accounts Payable |
| • 3-0800 Retained Earnings | 3-1001 | Retained Earnings |
| • 3-0900 Current Year Earnings | 3-1003 | Current Year Earnings |
| • 3-0999 Historical Balancing | 3-1999 | Historical Balancing |

Accounts List		Accounts List	
⇨ 1-0000 Assets		⇨ 1-0000 Assets	
⇨ 1-0100 Cheque Account		⇨ 1-1100 Petty Cash	
⇨ 1-0150 Undeposited Funds		⇨ 1-1101 Cash in Bank	
⇨ 1-0200 Trade Debtors		⇨ 1-1103 Accounts Receivable	
⇨ 2-0000 Liabilities		⇨ 2-0000 Liabilities	
⇨ 2-0200 Trade Creditors		⇨ 2-1100 Accounts Payable	
⇨ 3-0000 Equity		⇨ 3-0000 Equity	
⇨ 3-0800 Retained Earnings		⇨ 3-1001 Retained Earnings	
⇨ 3-0900 Current Year Earnings		⇨ 3-1003 Current Year Earnings	
⇨ 3-0999 Historical Balancing		⇨ 3-1999 Historical Balancing	
⇨ 4-0000 Income		⇨ 4-0000 Income	
⇨ 5-0000 Cost Of Sales		⇨ 5-0000 Cost Of Sales	
⇨ 6-0000 Expenses		⇨ 6-0000 Expenses	
⇨ 8-0000 Other Income		⇨ 8-0000 Other Income	
⇨ 9-0000 Other Expenses		⇨ 9-0000 Other Expenses	

Mengganti Akun dari Easy Setup Assistant – Accounts

1.3.4 Membuat Daftar Akun Header

- Setelah terbuka window Accounts List,
- Klik tombol New,
- Pilih tipe akun Header,
- Lalu tentukan tipe akun yang akan anda buat, ada beberapa pilihan akun dengan tipe *Header*
 - o *Asset* didahului dengan nomor 1-xxxx
 - o *Liability* didahului dengan nomor 2-xxxx
 - o *Equity* didahului dengan nomor 3-xxxx
 - o *Income* didahului dengan nomor 4-xxxx
 - o *Cost of Sales* didahului dengan nomor 5-xxxx
 - o *Expense* didahului dengan nomor 6-xxxx
 - o *Other Income* didahului dengan nomor 8-xxxx
 - o *Other Expense* didahului dengan nomor 9-xxxx

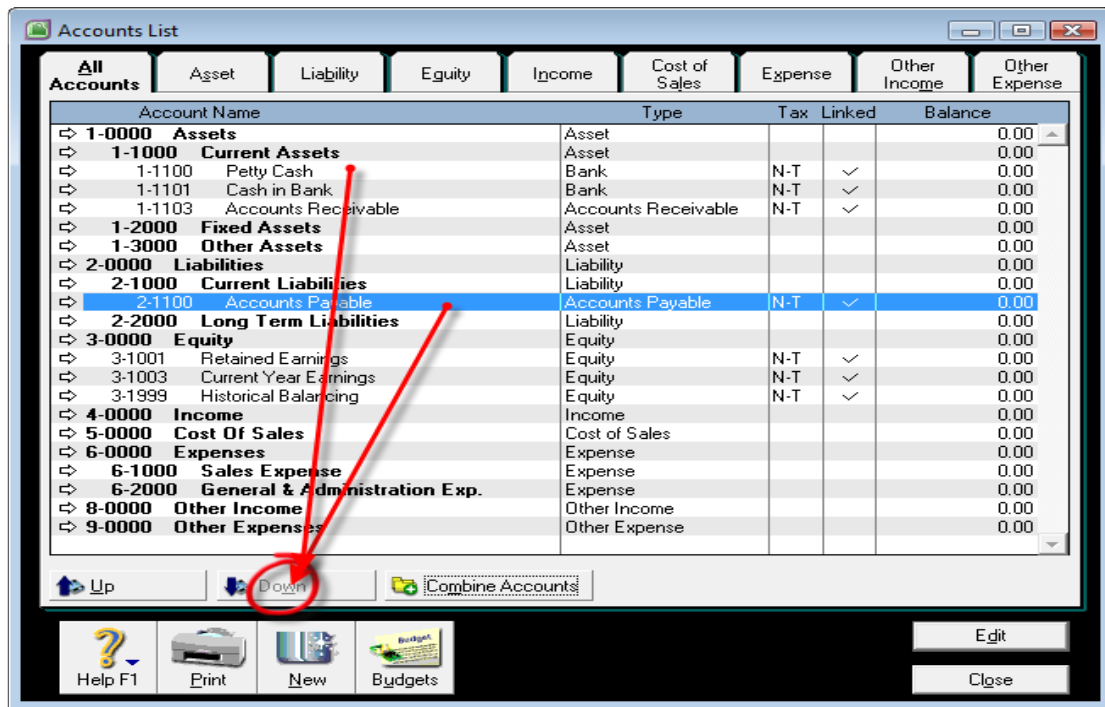


Membuat Akun Baru (Header)

- Ketikkan nomor akun, cukup hanya mengetikkan empat digit terakhir dari setiap nomor.
- Lalu ketikkan nama akun, maksimal hanya 30 karakter untuk setiap nama akun.
- Klik OK , atau tekan tombol New untuk meneruskan akun header lainnya.
- Klik tombol Down (bawah kiri) untuk menyusun akun detail supaya susunannya agak menjorok ke kanan.

Silahkan membuat beberapa akun dengan tipe *header* berikut ini :

H/D	Tipe Akun	No Akun	Nama Akun
H	Aset	1-1000	Current Aset
H	Aset	1-2000	Fixed Aset
H	Aset	1-3000	Other Aset
H	Liability	2-1000	Current Liability
H	Liability	2-2000	Loang Term Liability
H	Expense	6-1000	Sales Expense
H	Expense	6-2000	General & Adm Expense



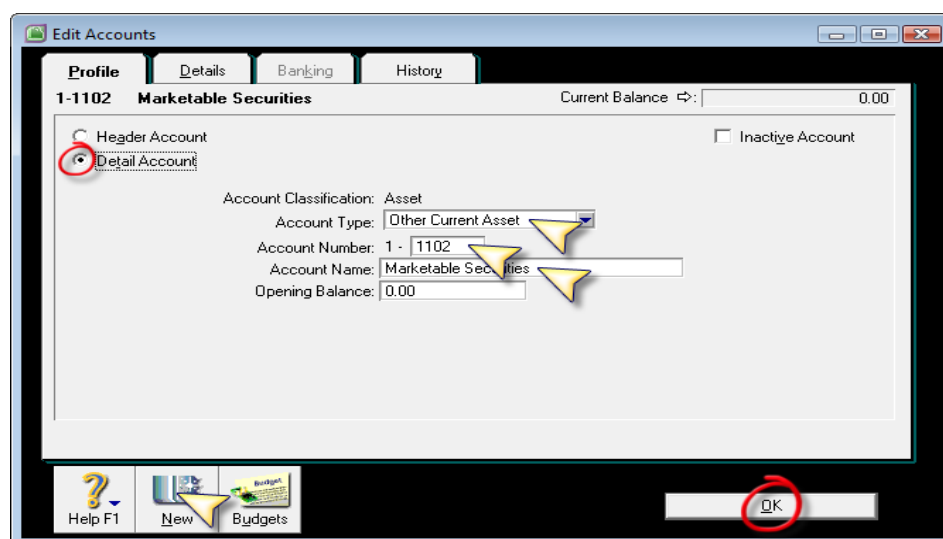
Menyusun Level Akun (Down - Up)

Note:

Supaya susunan akun detail bisa berada dibawah akun headernya dan menjorok ke kanan, maka letakkan kursor pada baris akun yang bersangkutan, lalu klik tombol Down yang ada dibagian bawah.

1.3.5 Membuat Account Detail

Untuk membuat kelompok akun Detail, anda tinggal memilih type akun di window Account List tersebut, lalu ketikkan nomor akun dan nama akunnya. Selanjutnya klik tombol New untuk meneruskan pembuatan akun yang lain.



Membuat Akun Baru (Detail)

H/D	Tipe Akun	No Akun	Nama Akun
Detail	Other Current Asset	1-1102	Marketable Securities
Detail	Other Current Asset	1-1104	Allowance for Uncollectible AR
Detail	Other Current Asset	1-1105	Employee Receivable
Detail	Other Current Asset	1-1106	Other Receivable
Detail	Other Current Asset	1-1107	Merchandise Inventory
Detail	Other Current Asset	1-1108	Office Supplies
Detail	Other Current Asset	1-1109	Value Added Tax – In (VAT-In)
Detail	Other Current Asset	1-1110	Prepaid Income Tax
Detail	Other Current Asset	1-1111	Prepaid Rent
Detail	Fixed Asset	1-2100	Land
Detail	Fixed Asset	1-2101	Vehicles
Detail	Fixed Asset	1-2102	Accum. Deprec. Vehicles
Detail	Fixed Asset	1-2103	Equipment
Detail	Fixed Asset	1-2104	Accum. Deprec. Equipment
Detail	Other Asset	1-3100	Building in Process
Detail	Other Current Liability	2-1101	Insurance Liability
Detail	Other Current Liability	2-1102	Wages & Salaries Payable
Detail	Other Current Liability	2-1103	Electricity, Telp. & Water Pay.
Detail	Other Current Liability	2-1104	Value Added Tax-Out (VAT Out)
Detail	Other Current Liability	2-1105	Income Tax Payable
Detail	Other Current Liability	2-1106	Dividend Payable
Detail	Other Current Liability	2-1107	Other Current Liabilities
Detail	Long Term Liability	2-2101	Bank Loan
Detail	Equity	3-1000	Common Stock
Detail	Equity	3-1002	Dividend
Detail	Income	4-1000	Sales
Detail	Income	4-1001	Sales Discounts
Detail	Income	4-1002	Sales Returns
Detail	Cost of Sales	5-1000	Cost of Good Sold
Detail	Expense	6-1100	Wages & Salaries Expense
Detail	Expense	6-1101	Uncollectible Accounts

Detail Expense	6-1102	Depreciation Expense - Vehicle
Detail Expense	6-1103	Advertising Expense
Detail Expense	6-1104	Rent Expense
Detail Expense	6-2100	Wages & Salaries Expense
Detail Expense	6-2101	Electricity, Water & Telp. Exp.
Detail Expense	6-2102	Maintenance Expense
Detail Expense	6-2103	News Paper & Tabloids Exp.
Detail Expense	6-2104	Income Tax Expense
Detail Expense	6-2105	Deprec. Expense - Equipment
Detail Expense	6-2106	Supplies Expense
Detail Expense	6-2107	Other General & Admin. Exp.
Detail Other Income	8-1000	Interest Revenue
Detail Other Income	8-1001	Dividend Revenue
Detail Other Income	8-1002	Gain on Sales of Mark. Sec.
Detail Other Income	8-1003	Other Income
Detail Other Expense	9-1000	Bank Charges
Detail Other Expense	9-1001	Interest Expense
Detail Other Expense	9-1002	Loss on Sales of Mark. Sec.
Detail Other Expense	9-1003	Other Expense

Setelah semua daftar akun diatas dibuat satu per satu atau di impor dari media Tab Delimited Text Files, maka hasilnya akan dimunculkan seperti tampak pada contoh gambar berikut ini:

Delimited Text Files, maka hasilnya akan dimunculkan seperti tampak pada contoh gambar

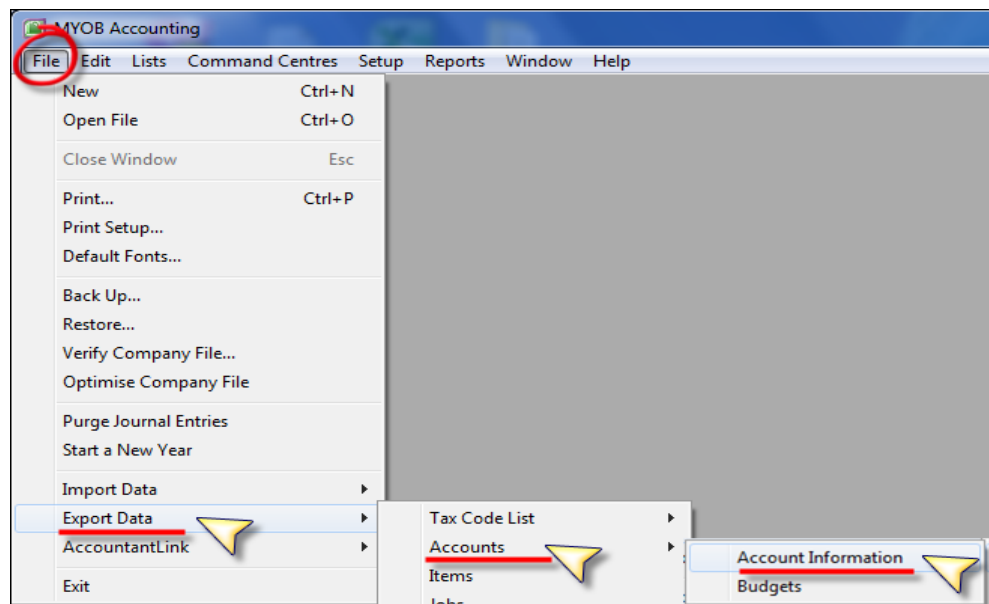
All Accounts	Asset	Liability	Equity	Income	Cost of Sales	Expense	Other Income	Other Expense
Account Name	Type		Tax	Linked	Balance			
⇨ 1-0000 Assets	Asset				0.00			
⇨ 1-1000 Current Assets	Asset				0.00			
⇨ 1-1100 Petty Cash	Bank		N-T	✓	0.00			
⇨ 1-1101 Cash in Bank	Bank		N-T	✓	0.00			
⇨ 1-1102 Marketable Securities	Other Current Asset		N-T		0.00			
⇨ 1-1103 Accounts Receivable	Accounts Receivable		N-T	✓	0.00			
⇨ 1-1104 Allowance for Uncollectible Ac	Other Current Asset		N-T		0.00			
⇨ 1-1105 Employee Receivable	Other Current Asset		N-T		0.00			
⇨ 1-1106 Other Receivable	Other Current Asset		N-T		0.00			
⇨ 1-1107 Merchandise of Inventory	Other Current Asset		N-T		0.00			
⇨ 1-1108 Office Supplies	Other Current Asset		N-T		0.00			
⇨ 1-1109 Value Added Tax - In (VAT-In)	Other Current Asset		N-T		0.00			
⇨ 1-1110 Prepaid Income Tax	Other Current Asset		N-T		0.00			
⇨ 1-1111 Prepaid Rent	Other Current Asset		N-T		0.00			
⇨ 1-2000 Fixed Assets	Asset				0.00			
⇨ 1-2100 Land	Fixed Asset		N-T		0.00			
⇨ 1-2101 Vehicles	Fixed Asset		N-T		0.00			
⇨ 1-2102 Accum. Deprec. Vehicles	Fixed Asset		N-T		0.00			
⇨ 1-2103 Equipment	Fixed Asset		N-T		0.00			
⇨ 1-2104 Accum. Deprec. Equipment	Fixed Asset		N-T		0.00			
⇨ 1-3000 Other Assets	Asset				0.00			
⇨ 1-3100 Building in Process	Other Asset		N-T		0.00			
⇨ 2-0000 Liabilities	Liability				0.00			
⇨ 2-1000 Current Liabilities	Liability				0.00			
⇨ 2-1100 Accounts Payable	Accounts Payable		N-T	✓	0.00			
⇨ 2-1101 Insurance Liability	Other Current Liability		N-T		0.00			
⇨ 2-1102 Wages & Salaries Payable	Other Current Liability		N-T		0.00			
⇨ 2-1103 Electricity, Telp & Water Pay.	Other Current Liability		N-T		0.00			
⇨ 2-1104 Value Added Tax-Out (VAT-Out)	Other Current Liability		N-T		0.00			
⇨ 2-1105 Income Tax Payable	Other Current Liability		N-T		0.00			
⇨ 2-1106 Dividend Payable	Other Current Liability		N-T		0.00			
⇨ 2-1107 Other Current Liabilities	Other Current Liability		N-T		0.00			
⇨ 2-2000 Long Term Liabilities	Liability				0.00			
⇨ 2-2101 Bank Loan	Other Current Liability		N-T		0.00			
⇨ 3-0000 Equity	Equity				0.00			
⇨ 3-1000 Common Stock	Equity		N-T		0.00			
⇨ 3-1001 Retained Earnings	Equity		N-T	✓	0.00			
⇨ 3-1002 Dividend	Equity		N-T		0.00			
⇨ 3-1003 Current Year Earnings	Equity		N-T	✓	0.00			
⇨ 3-1999 Historical Balancing	Equity		N-T	✓	0.00			
⇨ 4-0000 Income	Income				0.00			
⇨ 4-1000 Sales	Income		N-T		0.00			
⇨ 4-1001 Sales Discounts	Income		N-T		0.00			
⇨ 4-1002 Sales Returns	Income		N-T		0.00			
⇨ 5-0000 Cost Of Sales	Cost of Sales				0.00			
⇨ 5-1000 Cost of Good Sold	Cost of Sales		N-T		0.00			
⇨ 6-0000 Expenses	Expense				0.00			
⇨ 6-1000 Sales Expense	Expense				0.00			
⇨ 6-1100 Wages & Salaries Expense	Expense		N-T		0.00			
⇨ 6-1101 Uncollectible Accounts	Expense		N-T		0.00			
⇨ 6-1102 Depreciation Expense - Vehicle	Expense		N-T		0.00			
⇨ 6-1103 Advertising Expense	Expense		N-T		0.00			
⇨ 6-1104 Rent Expense	Expense		N-T		0.00			
⇨ 6-2000 General & Adm Expense	Expense				0.00			
⇨ 6-2100 Wages & Salaries Expense	Expense		N-T		0.00			
⇨ 6-2101 Electricity, Water & Telp. Exp	Expense		N-T		0.00			
⇨ 6-2102 Maintenance Expense	Expense		N-T		0.00			
⇨ 6-2103 Newspapaer & Tabloid Expense	Expense		N-T		0.00			
⇨ 6-2104 Income Tax Expense	Expense		N-T		0.00			
⇨ 6-2105 Deprec. Expense - Equipment	Expense		N-T		0.00			
⇨ 6-2106 Supplies Expense	Expense		N-T		0.00			
⇨ 6-2107 Other General & Admin. Expense	Expense		N-T		0.00			
⇨ 8-0000 Other Income	Other Income				0.00			
⇨ 8-1000 Interest Revenue	Other Income		N-T		0.00			
⇨ 8-1001 Dividend Revenue	Other Income		N-T		0.00			
⇨ 8-1002 Gain on Sales of Marketable S.	Other Income		N-T		0.00			
⇨ 8-1003 Other Income	Other Income		N-T		0.00			
⇨ 9-0000 Other Expenses	Other Expense				0.00			
⇨ 9-1000 Bank Charges	Other Expense		N-T		0.00			
⇨ 9-1001 Interest Expense	Other Expense		N-T		0.00			
⇨ 9-1002 Loss on Sales of Marketable S.	Other Expense		N-T		0.00			
⇨ 9-1003 Other Expense	Other Expense		N-T		0.00			

Membuat Akun Baru (Detail)

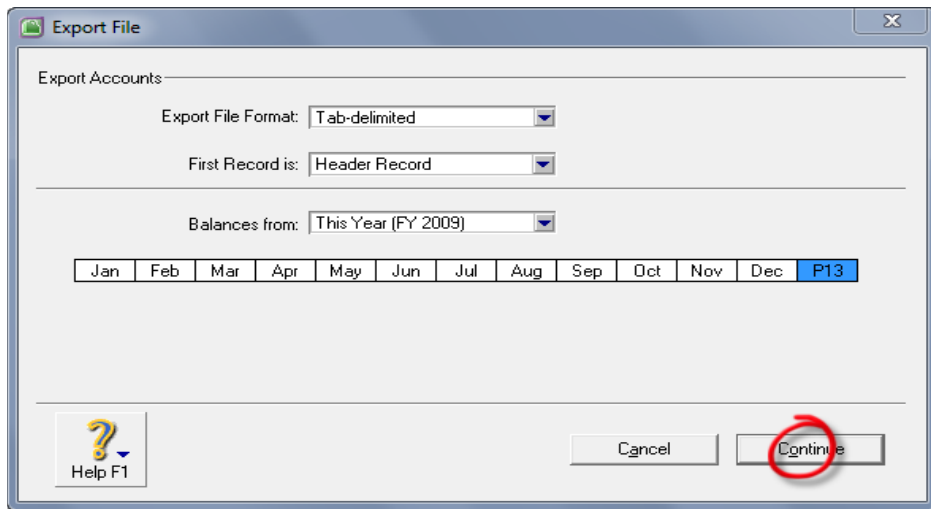
1.3.6 Meng-ekspor Accounts List

Daftar akun yang dibuat di MYOB bisa diisikan satu persatu seperti cara yang sudah ditunjukkan sebelumnya. Selain diisikan satu persatu, ada cara lainnya yaitu menyiapkan daftar akun dalam format Tab Delimited Text File (File.TXT). File Txt tersebut bisa di susun didalam program Microsoft Excel lalu di simpan sebagai Tab Delimited Text. Kolom yang dibutuhkan MYOB supaya bisa di import dari media Ms. Excel bisa diperoleh dengan cara mengeluarkan daftar akun MYOB melalui Export Data. Caranya:

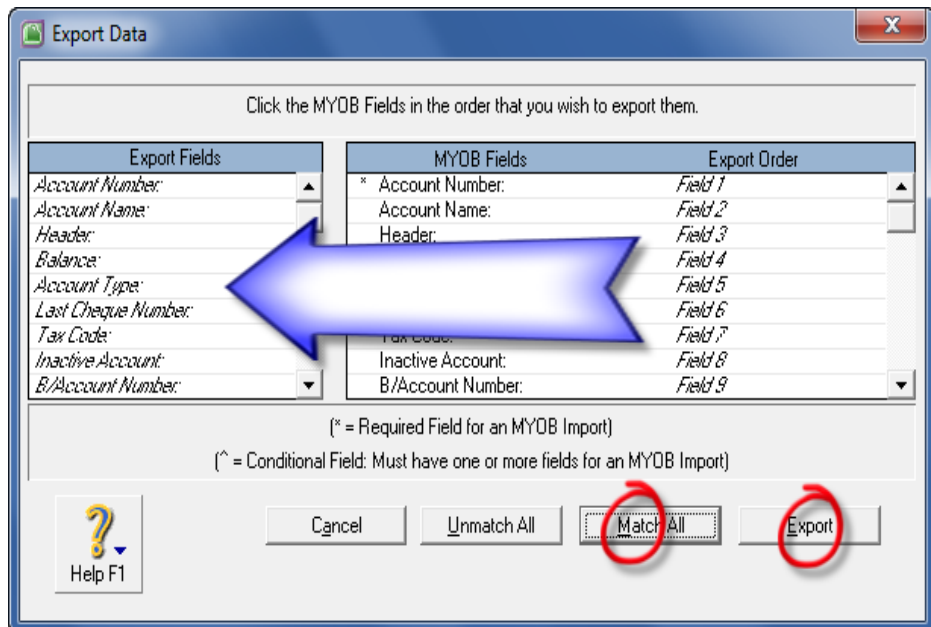
1. Buka menu *File*,
2. pilih *Export Data*,
3. pilih *Accounts*,
4. pilih *Account Information*
5. Klik *Continue*
6. Klik *Match All*,
7. lalu klik tombol *Export*
8. Tetapkan Directory dan nama folder untuk menempatkan file txt
9. File Name : ketik nama file
10. Klik tombol *Save*
11. Proses Export daftar akun akan dilakukan oleh MYOB.



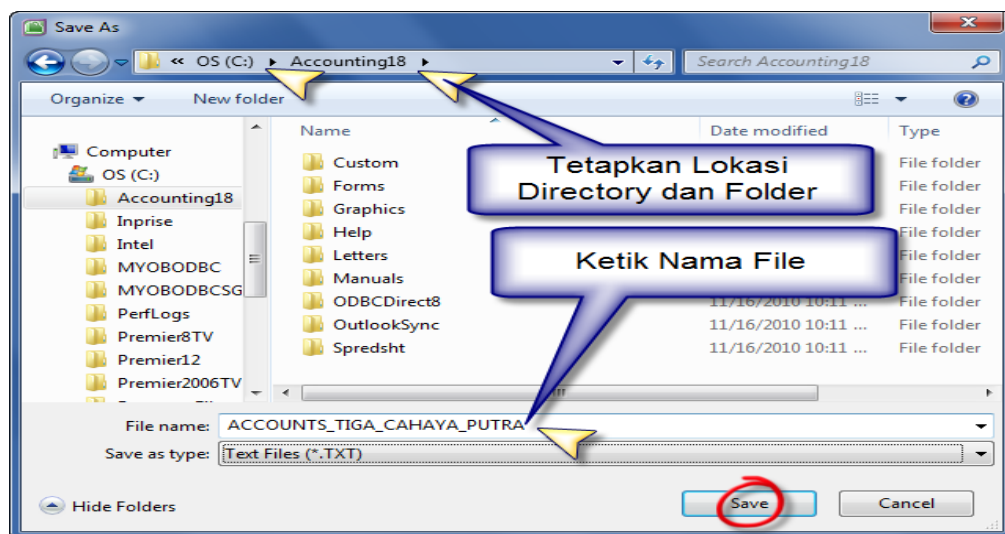
File – Export Data – Accounts – Account Information



Pilihan Saldo akun yang akan di Export



Memilih field (kolom) akun yang akan di ekspor



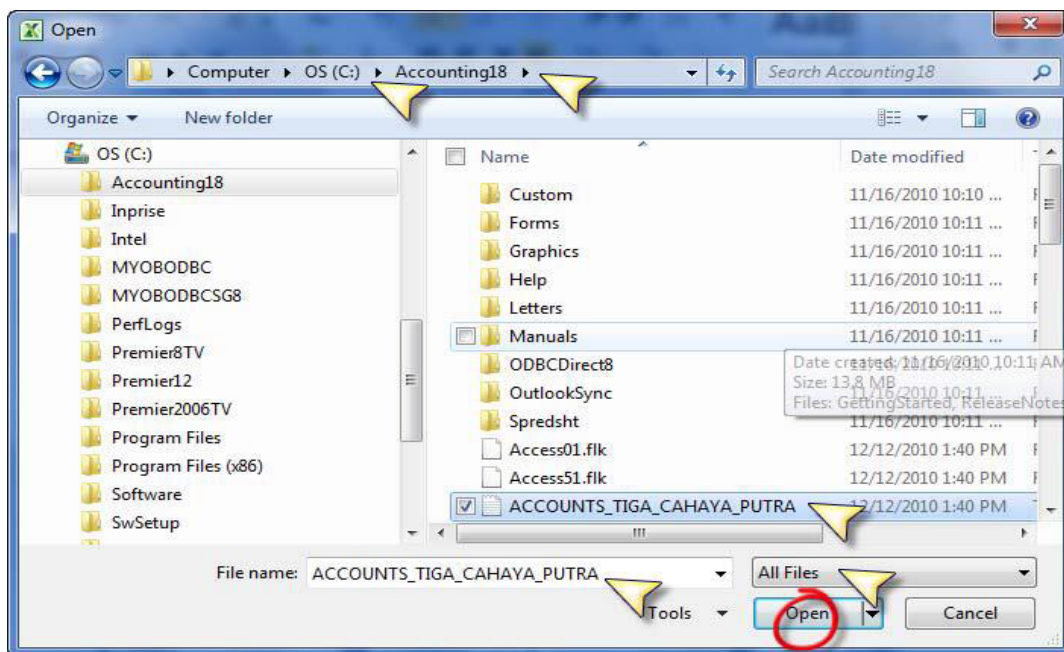
Memberikan Nama File Hasil Export Akun (File.TXT)

1.3.7 Menyiapkan Accounts List di Ms Excel

Setelah daftar akun di keluarkan (ekspor) dari program MYOB untuk mengetahui judul kolom yang dibutuhkan untuk keperluan import daftar akun, selanjutnya file.txt tersebut bisa dibuka dengan program Microsoft Excel. Dengan program Microsoft Excel kita bisa melakukan pengeditan dengan lebih cepat karena fungsi Copy-Paste di Microsoft Excel lebih fleksible.

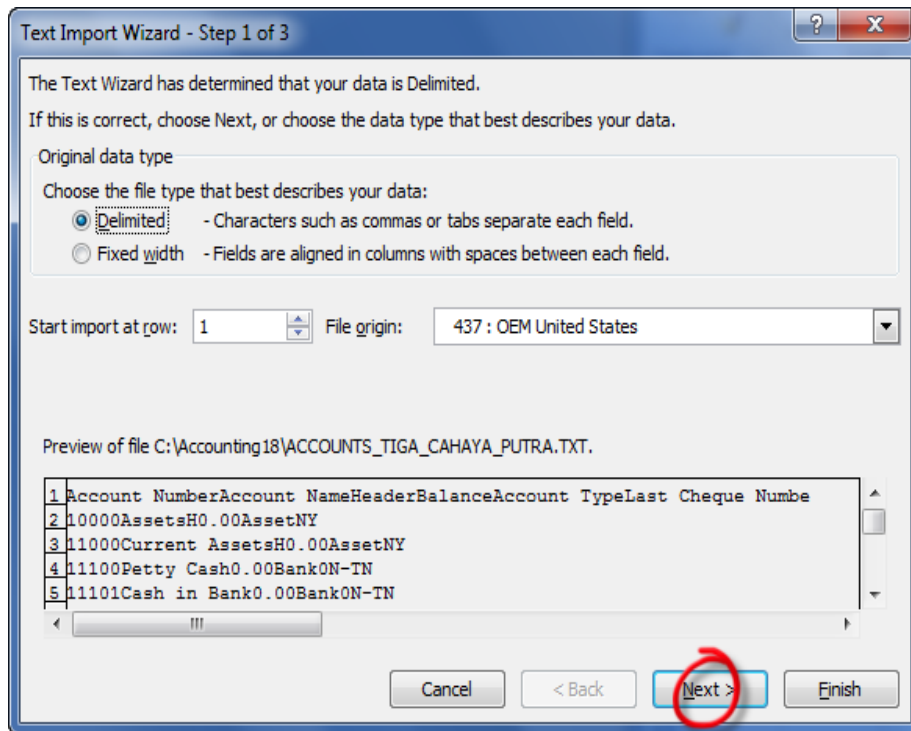
Membuka File Txt dengan Microsoft Excel:

- Buka program Microsoft Excel.
- Buka menu File – Open (di Microsoft Excel).
- Tetapkan lokasi directory dan folder tempat data File.Txt disimpan.
- File Type : pilih All Files.
- Pilih dan klik file ACCOUNTS_TIGA_CAHAYA_PUTRA.TXT,
- Lalu klik Open.

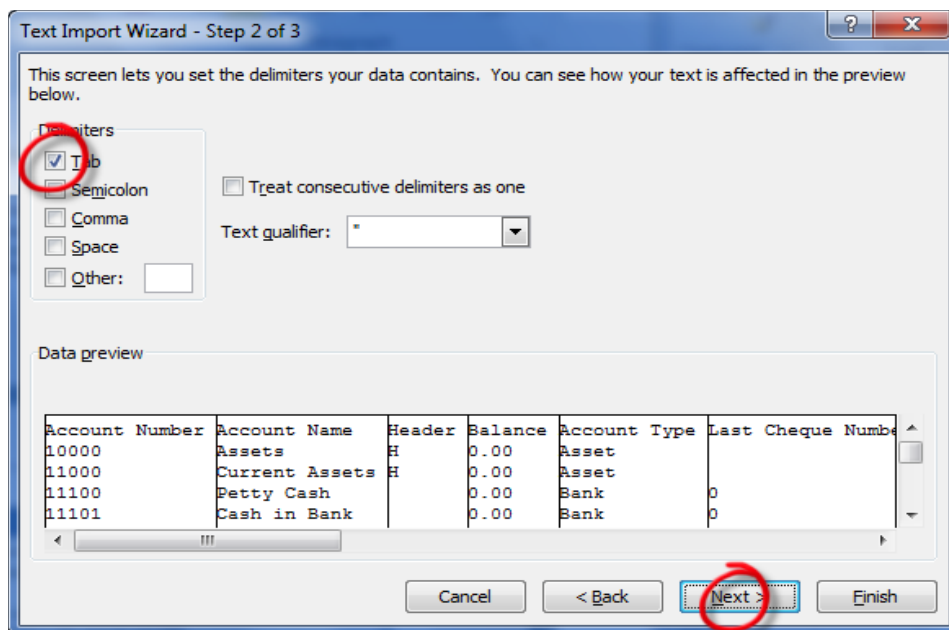


Membuka File.TXT hasil Export Akun dengan Ms. Excel

- Choose the file type that best describes your data : pilih Delimited
- Klik tombol Next>
- Step 2 of 3 : pilih Tab, lalu klik tombol Next>



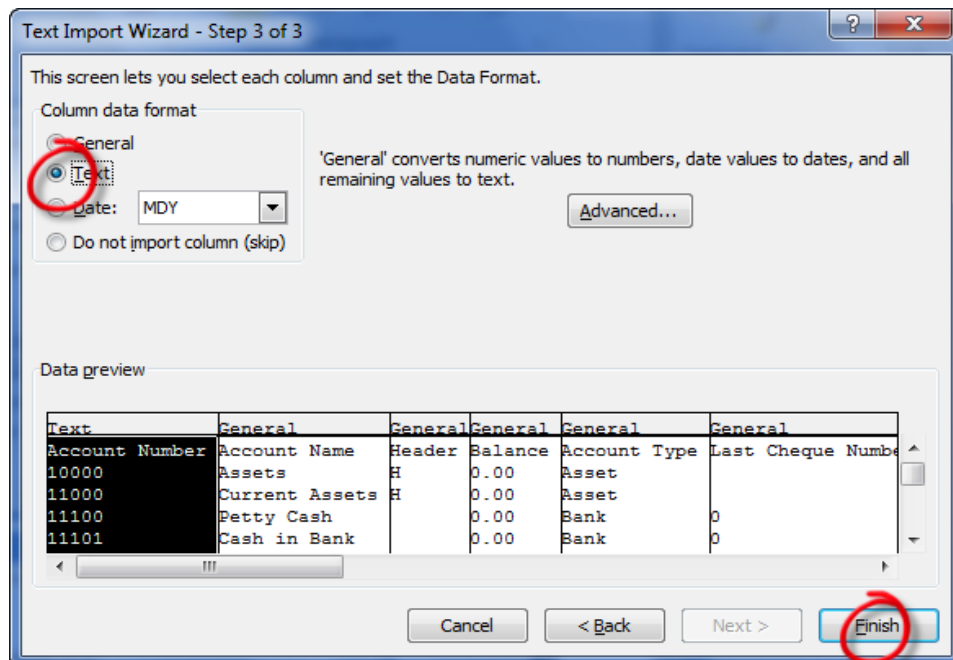
Text import to Ms Excel (Step 1-3)



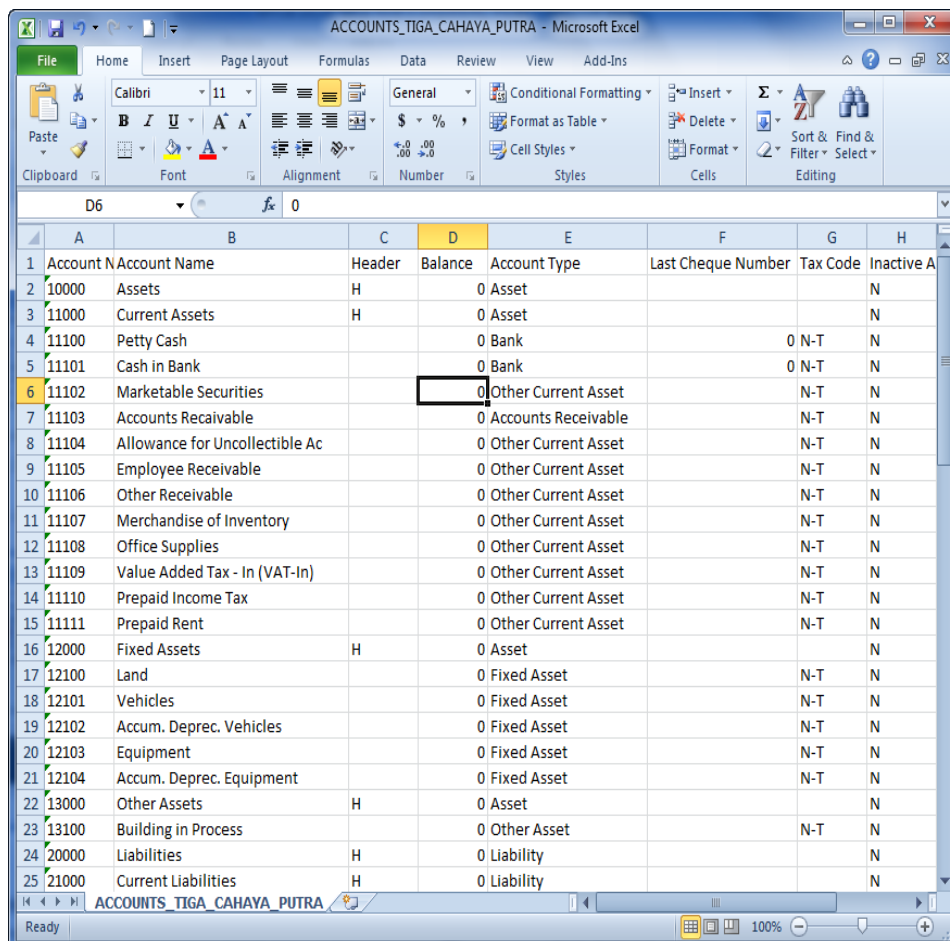
Text import to Ms Excel (Step 2-3)

- Step 3 of 3 : pilih Text disetiap kolom, lalu klik tombol Finish>
- File Tab Delimited Text File sudah bisa terbuka dengan program Microsoft Excel. Silahkan lakukan pengeditan dan penambahan baris daftar akun yang diinginkan.
- Setelah selesai melakukan editing di Microsoft Excel, selanjutnya simpan kembali file tersebut menjadi Tab Delimited Text File lagi.

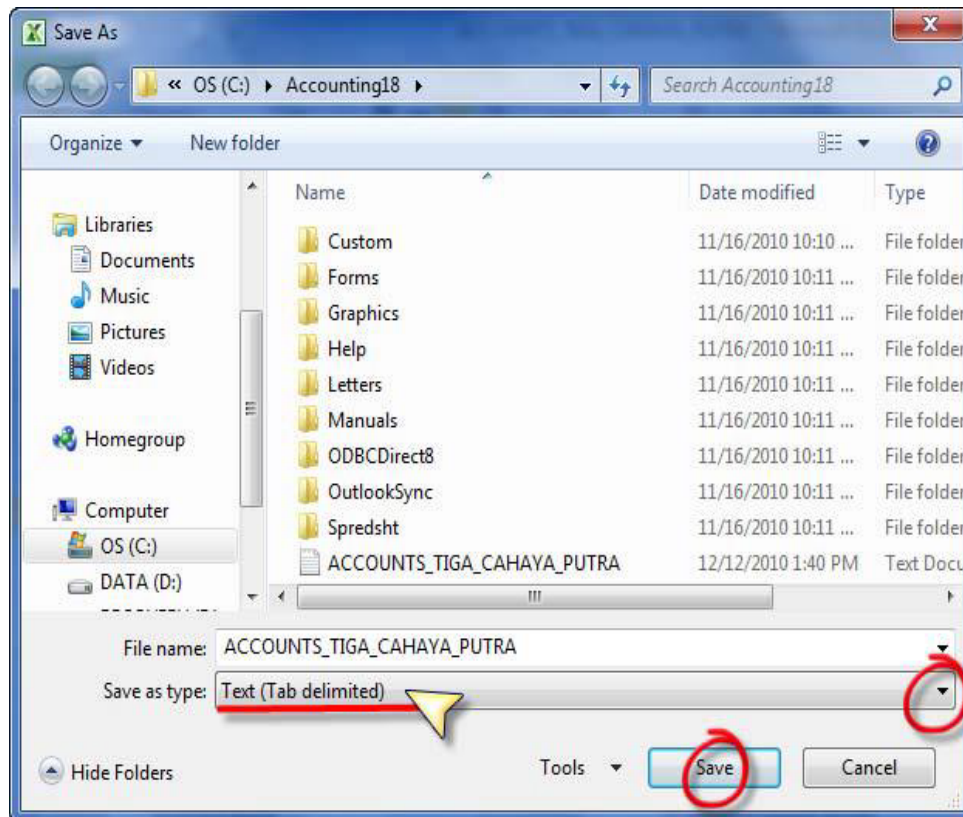
- Klik menu File, pilih Save As..., lalu isikan (ketik) nama file dan tipe file pilih sebagai Text (Tab Delimited), lalu klik Save.



Text Import to Ms Excel (Step 3-3)



File TXT yang sudah terbuka dengan Ms. Excel



Menyimpan Ulang File Excel menjadi Text (Tab Delimited)

Ketentuan field (kolom) untuk persiapan pengisian data di MYOB :

- *Account No* : harus angka, maksimal 5 Digit. Tidak ada angka 7 untuk digit pertama.
- *Account Name* : nama akun maksimal 30 karakter. Jika melebihi dari 30, maka karakter ke 31 dan seterusnya akan dihilangkan (dipotong) oleh MYOB saat import dilakukan.
- *Header* : isikan "H" jika akun tersebut sebagai Header atau kosongkan jika sebagai Detail

- *Balance* : isikan saldo awal. Hanya untuk akun Detail saja.
- *Account Type* : Tipe akun tergantung Header/Detail untuk kelompok Asset dan Liability. Jika kelompok Asset/Liability, maka untuk tipe Header : maka isikan Asset/Liability. Jika Detail Account, maka pilih salah satu tipe akun. Nama tipe akun harus tepat, tidak boleh salah pengetikan, baik itu huruf maupun spasinya. Berikut tipe akun yang harus sama:

Header : Asset, Liability, Equity, Income, Cost of Sales, Expense, Other Income, Other Expense.

Detail : Bank, Accounts Receivable, Other Current Asset, Fixed Asset, Other Asset. Credit Card, Accounts Payable, Other Current Liability, Long Term Liability, Other Liability. Equity, Income, Cost of Sales, Other Income, Other Expense.

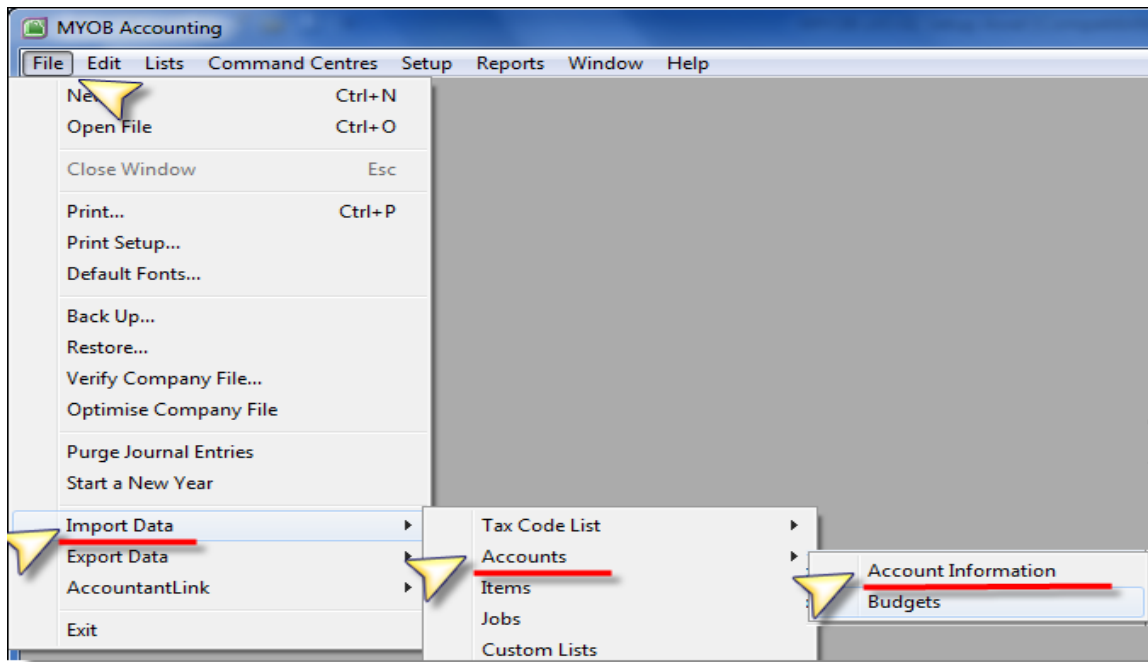
- *Last Cheque Number* : isikan 0 untuk memulai pengurutan voucher payment (Spend Money/Pay Bill) di transaksi pengeluaran kas untuk setiap akun tipe Bank (Asset) dan Credit Card (Liability).
- *Tax Code* : isikan N-T (Non Taxable) hanya untuk akun dengan status Detail saja. Untuk status akun Header dikosongkan saja.
- *Inactive Account* : isikan “N” jika akun tersebut aktif, atau isikan “Y” jika akun tersebut non aktif.
- *B/Account Number* : Bank Account Number, diisikan hanya untuk akun tipe Bank dan Credit Card.
- *Classification for Statement of Cash Flow* : pilih klasifikasi pengelompokan laporan arus kas. Untuk akun dengan tipe Bank dan Credit Card tidak perlu diisikan klasifikasi ini. O : Operating Activities. Tipe akun : Accounts Receivable, Other Current Asset, Other Asset, Accounts Payable, Other Current Liability.
I : Investing Activities. Tipe akun: Fixed Asset.
F : Financing Activities. Tipe akun: Long Term Liability dan Equity.
- *Subtotal header Accounts* : jika status akun adalah Header, maka sebaiknya field ini diisikan “Y” (yes), sebaliknya jika status akun adalah Detail, maka dikosongkan saja.

1.3.8 Meng-Import Accounts List

Daftar akun yang sudah disusun di Microsoft Excel dan di simpan ke media Tab Delimited Text File, tahapan berikutnya adalah memasukkan daftar akun tersebut ke MYOB melalui Import Data.

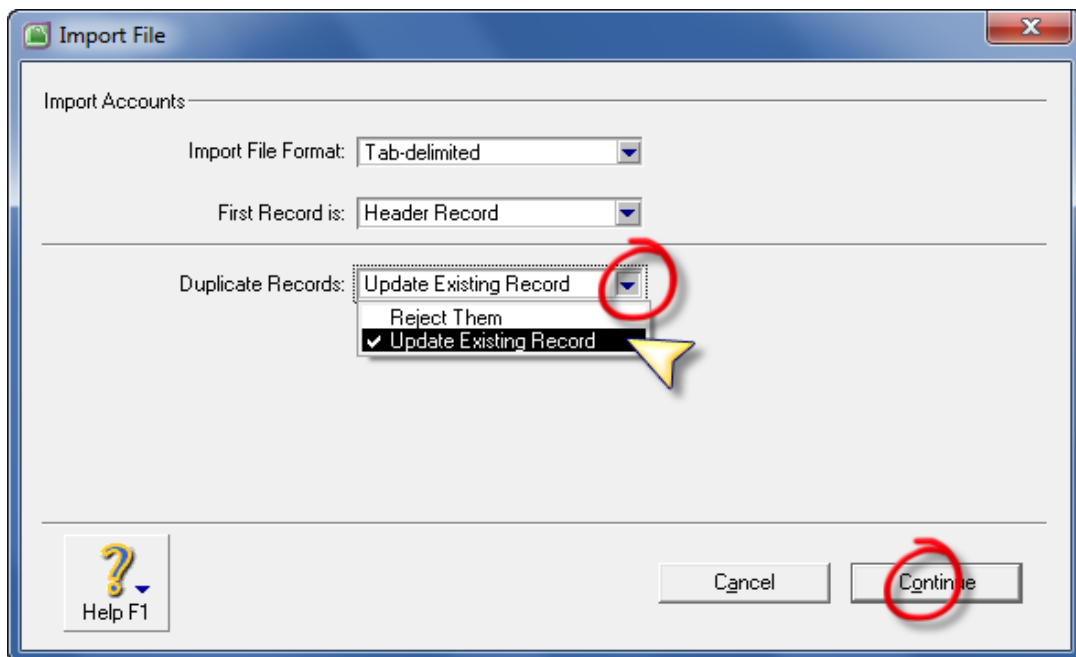
Caranya sebagai berikut:

- Buka menu File, pilih Import Data, pilih Accounts, pilih Account Information



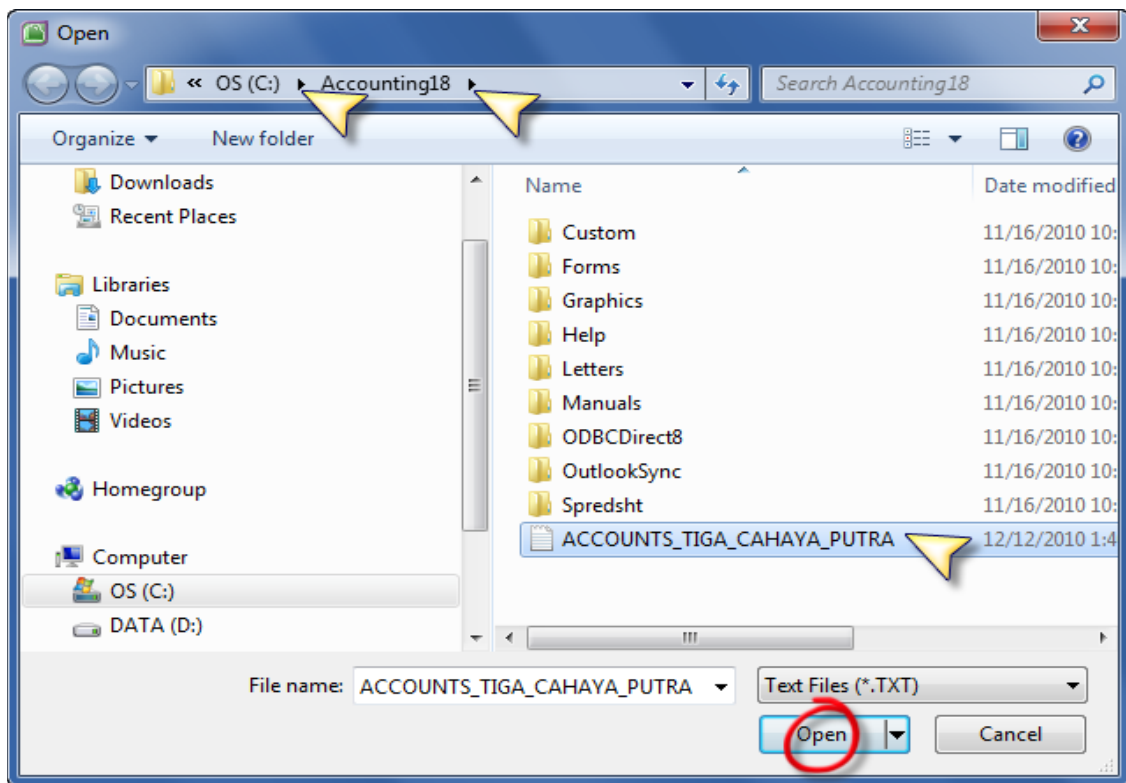
File – Import Data – Accounts – Account Information

- Duplicate Records : pilih Update Existing Record,
- klik Continue.



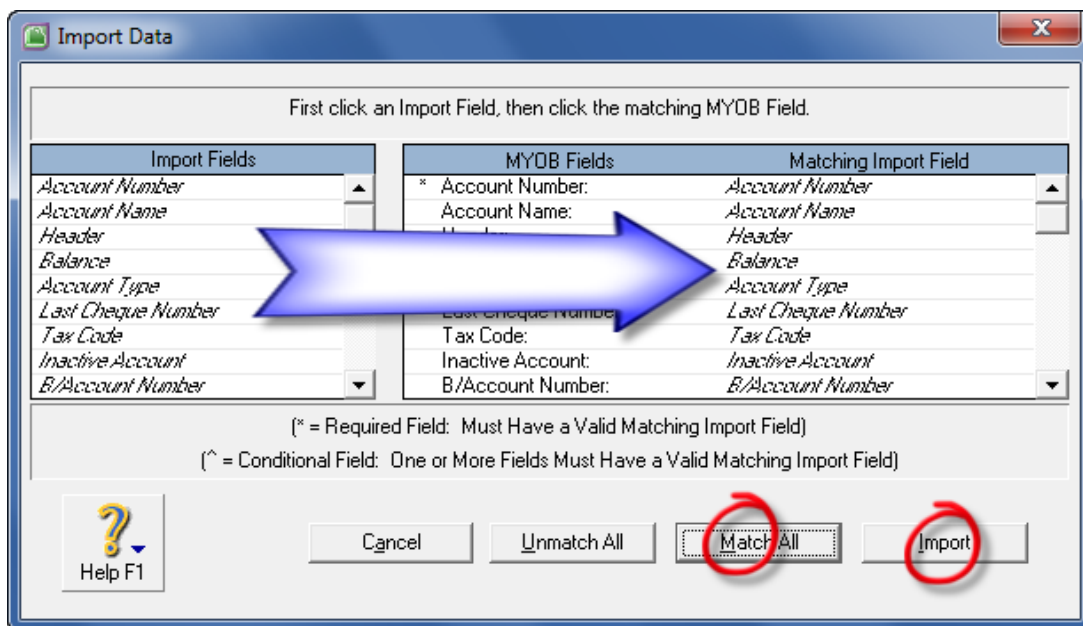
Pilihan Model Import Account

- Cari nama file di folder dan direktori yang sudah disimpan sebelumnya, klik Open.

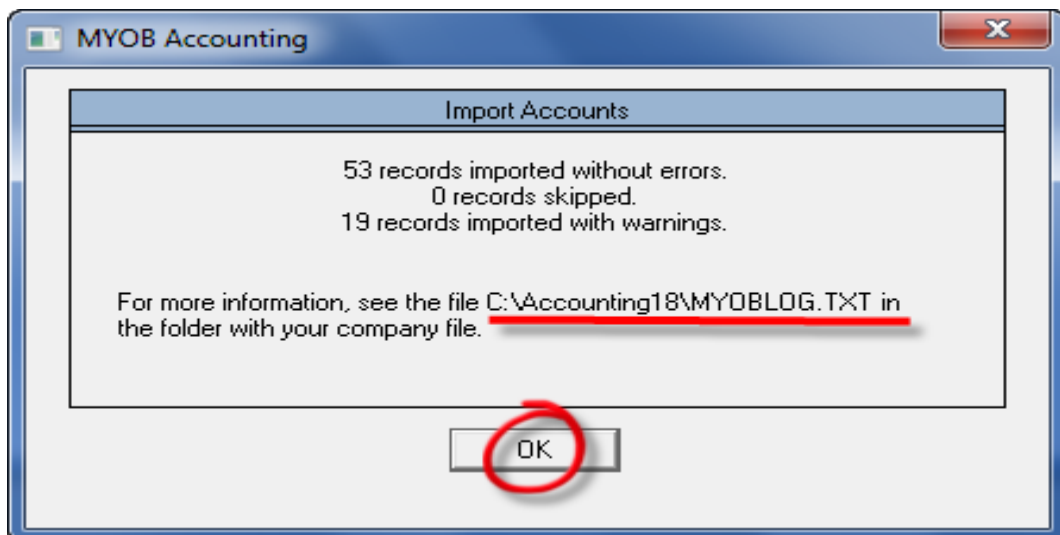


Mencari File Text (Tab Delimited) yang akan di impor

- Klik Match All, lalu klik Import.

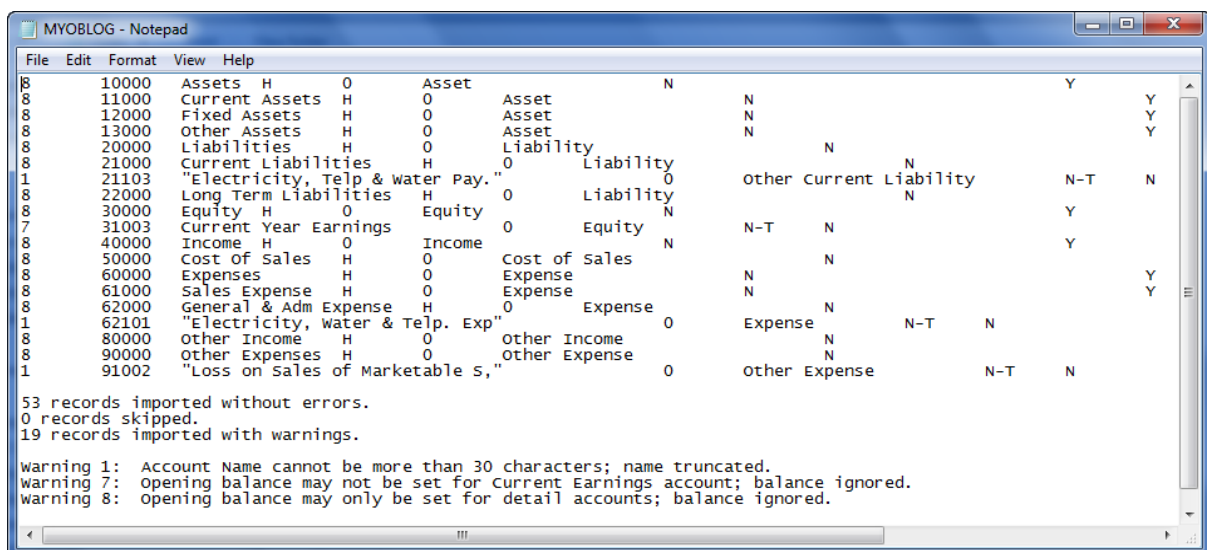


Mengambil field (kolom) table yang akan di impor



Pesan dari hasil proses Impor (berhasil dan tidak berhasil)

- Informasi record yang tidak berhasil di impor akan dibuatkan file oleh MYOB dengan nam file MYOBPLOG.TXT. File tersebut akan diletakkan bersamaan dengan letak folder tempat data MYOB berada.

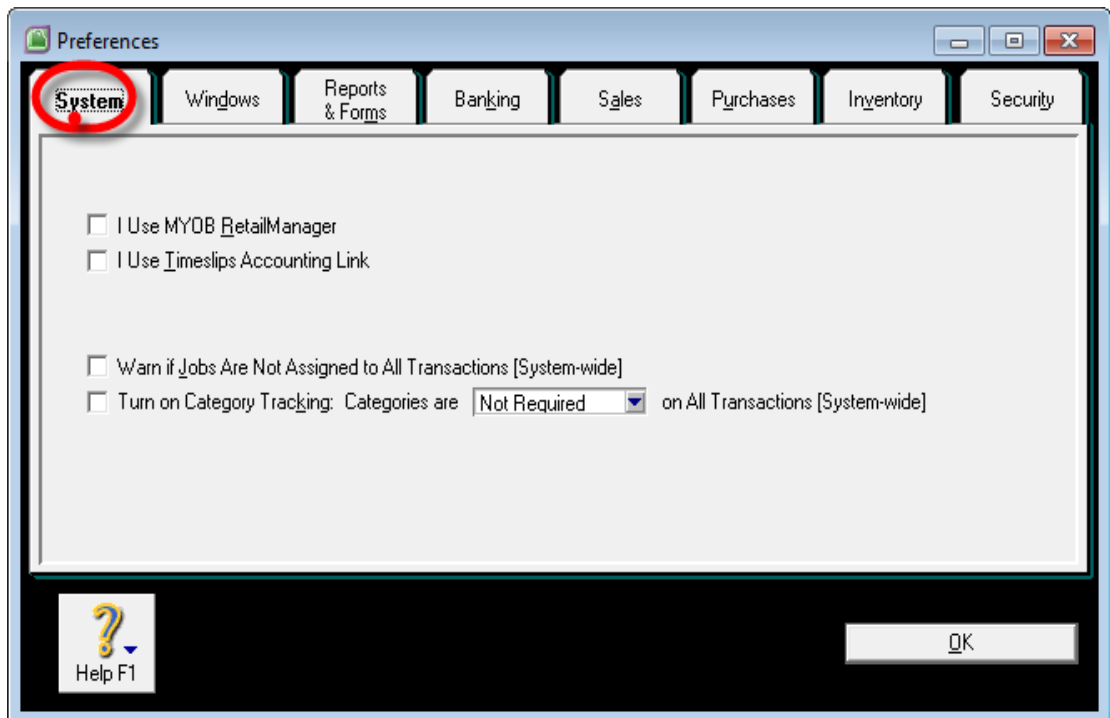


Pesan beberapa proses impor yang tidak berhasil dan tidak sempurna

1.4 Menentukan Preferensi Sistim MYOB

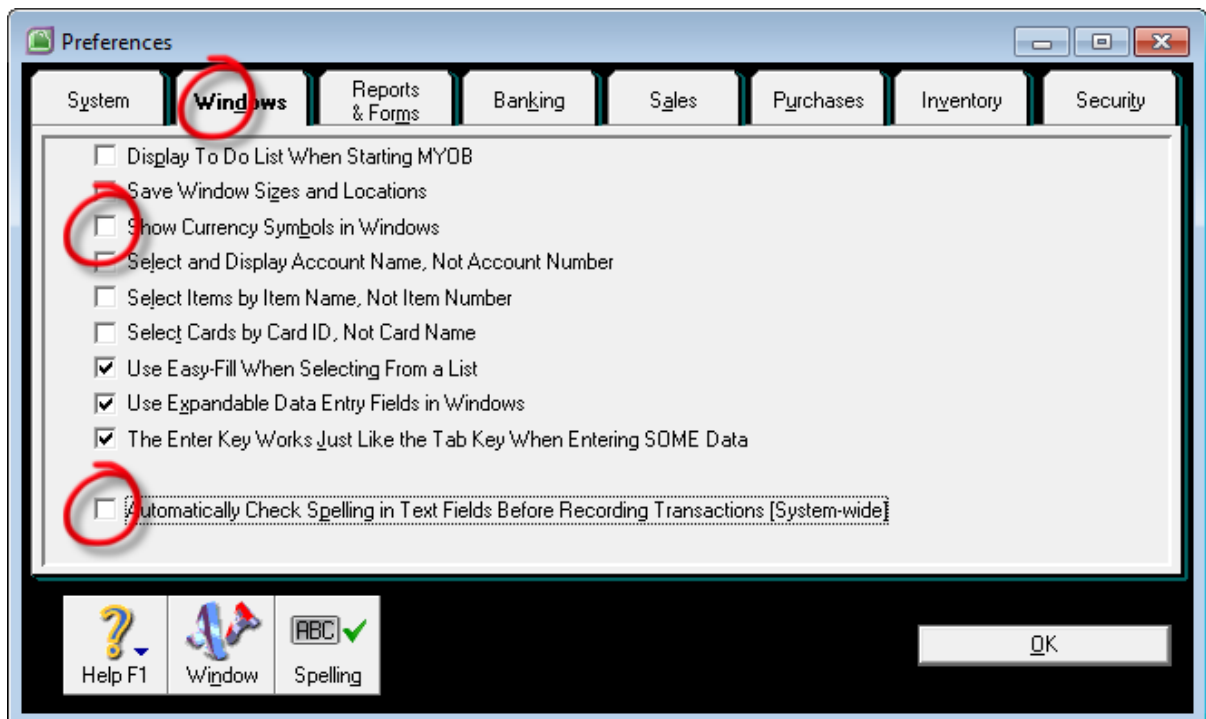
Ada beberapa ketentuan dan kebijakan yang dipilih oleh suatu perusahaan untuk mengoperasikan MYOB. Beberapa preferensi tersebut bisa ditetapkan dari menu Setup lalu pilih Preferences.

- System : tidak ada pilihan khusus yang ditetapkan di preferensi ini.



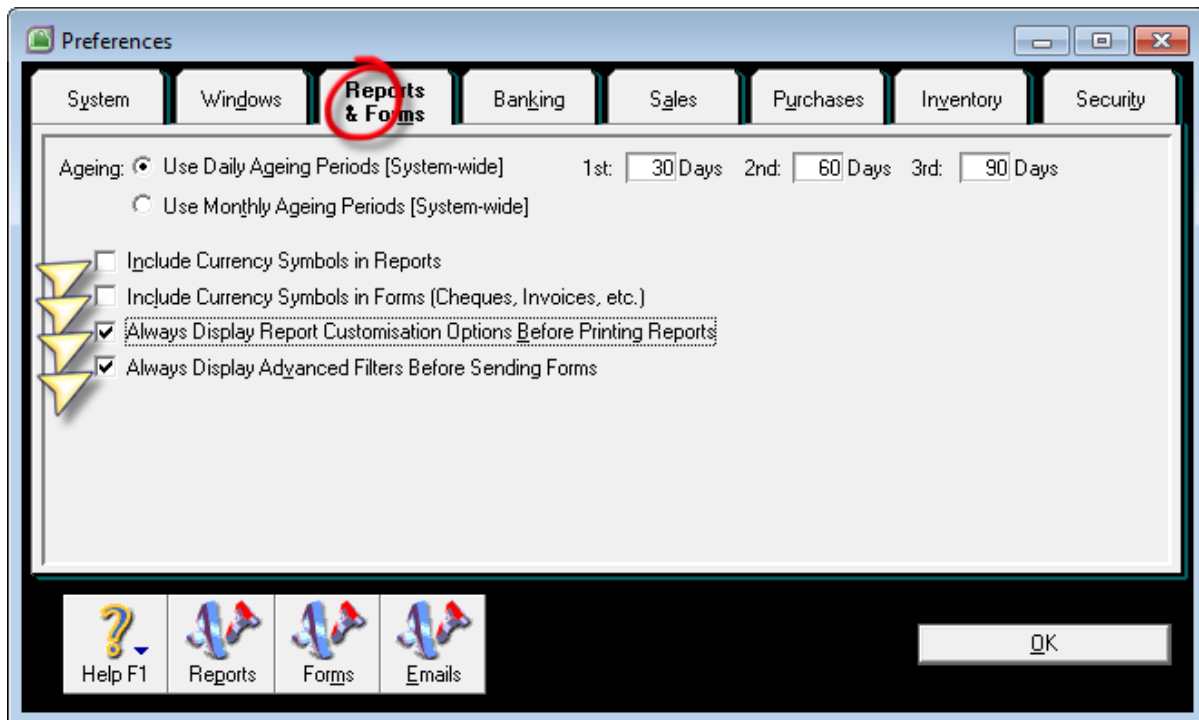
Preferensi MYOB – System

- Windows : hilangkan simbol mata uang di tampilan jendela (windows) MYOB dan hilangkan pilihan otomatis diperiksa jika terjadi kesalahan pengetikan sesuai dengan Bahasa Inggris.



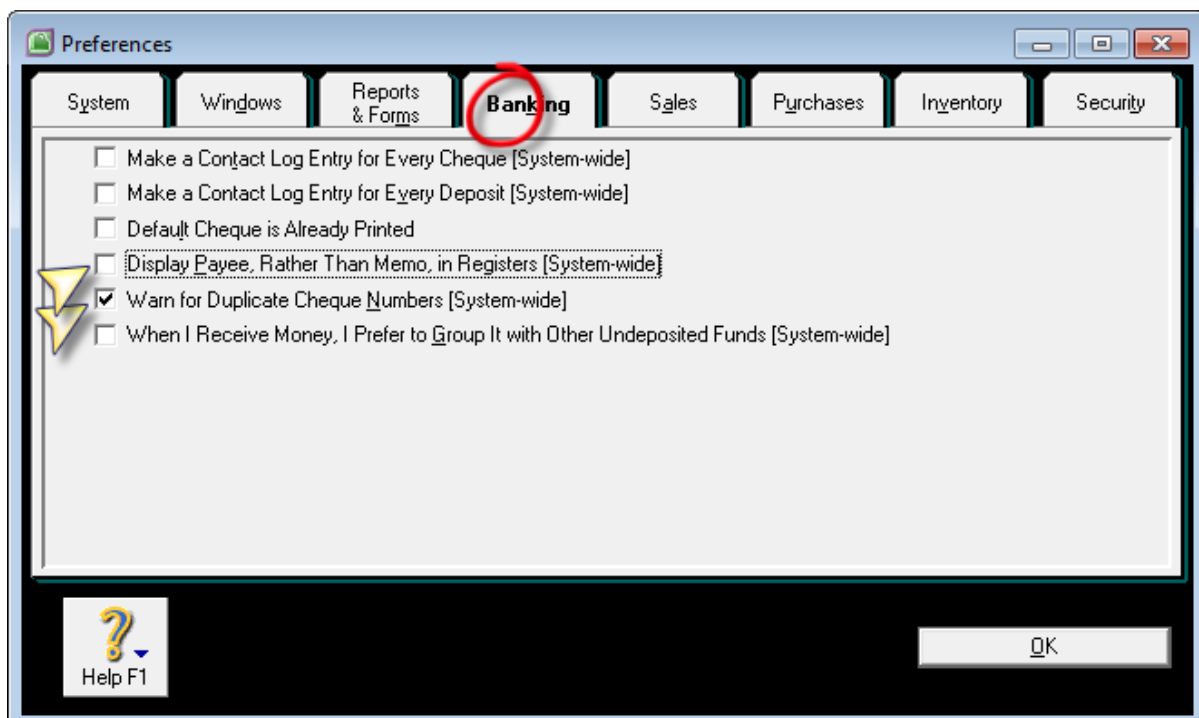
Preferensi MYOB – Windows

- Reports & Forms : hilangkan simbol mata uang di setiap tampilan laporan MYOB dan cetakan voucher transaksi (jika di cetak). Tetapkan agar selalu menampilkan *customisation* saat menampilkan sebuah laporan di MYOB.



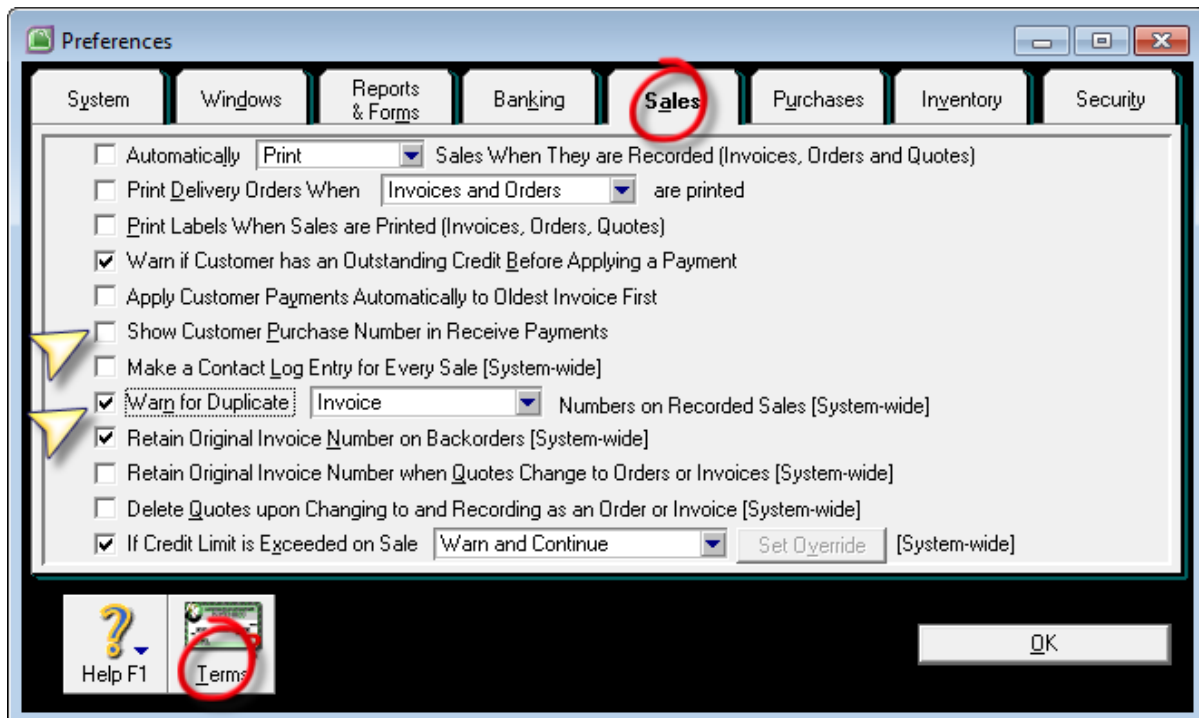
Preferensi MYOB – Reports & Forms

- Banking : hilangkan pilihan mengutamakan nama penerima cek daripada memo (keterangan) di transaksi pengeluaran uang, dan tetapkan pemberian peringatan oleh MYOB jika terjadi nomor voucher (cheque) yang ganda.



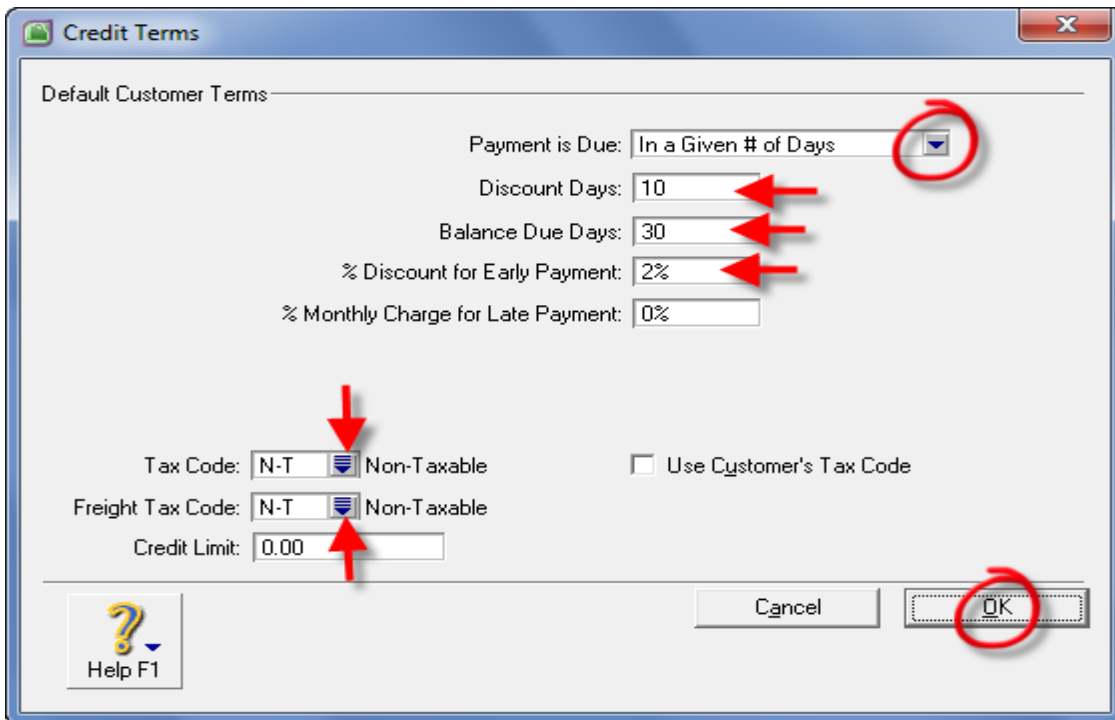
Preferensi MYOB - Banking

- Sales : tetapkan pilihan menampilkan nomor Invoice daripada menampilkan nomor PO customer, beri peringatan jika terdapat nomor faktur (invoice) yang ganda.



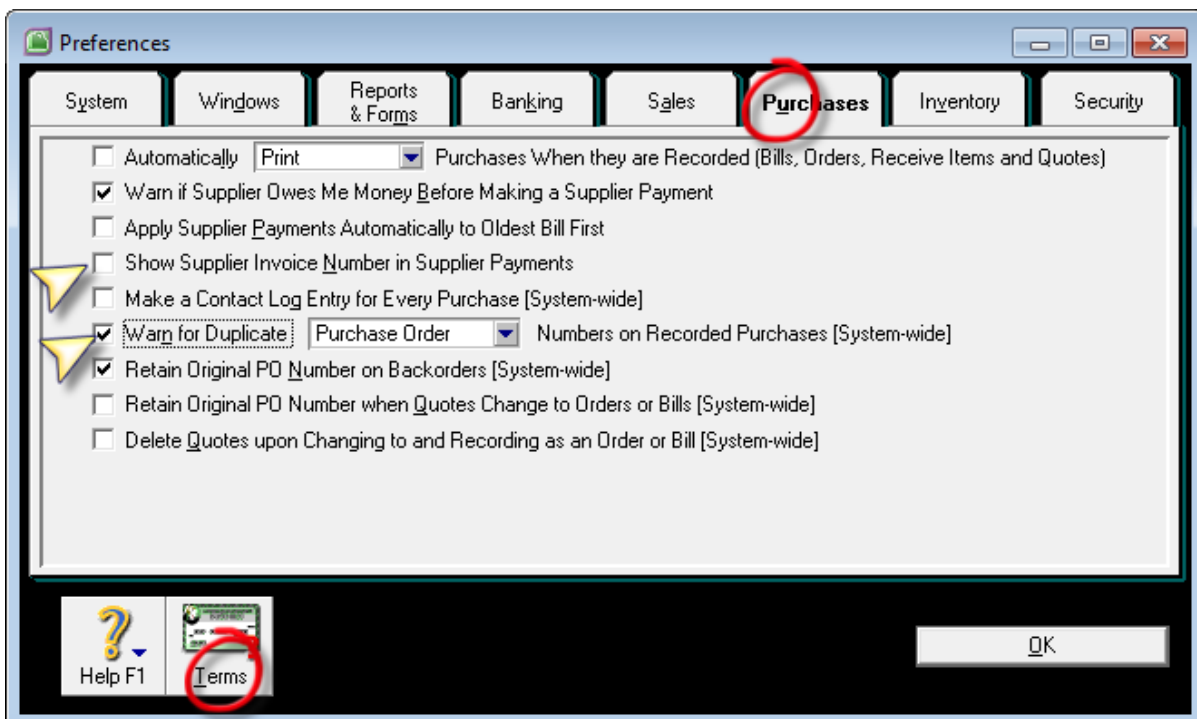
Preferensi MYOB - Sales

- Sales Terms : untuk memberikan default termin pembayaran piutang dan kode pajak penjualan untuk setiap membuat data customer baru.
 - o Payment id Due : pilih In a Given # of days.
 - o Discount Days : batasan jumlah hari mendapat diskon.
 - o Balance Due Days : jumlah hari jatuh tempo pembayaran.
 - o % Disc. for early Payment : diskon jika membayar lebih awal.
 - o % Monthly Charge for late Payment : denda bulanan jika telat.
 - o Tax Code : N-T (kode baris Pajak saat penjualan)
 - o Freight Tax Code : N-T (kode pajak saat menagih pengangkutan).



Sales Term Default di Preferensi MYOB

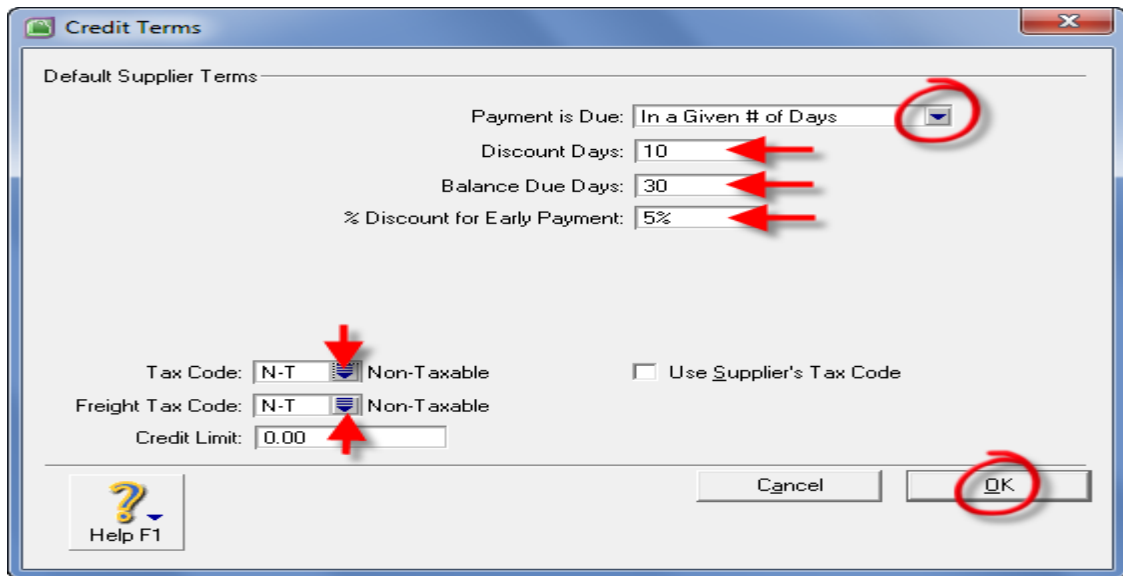
- Purchases : tetapkan pilihan menampilkan nomor PO perusahaan daripada menampilkan no tagihan supplier, dan beri peringatan jika terdapat nomor pesanan pembelian yang ganda.



Preferensi MYOB – Purchases

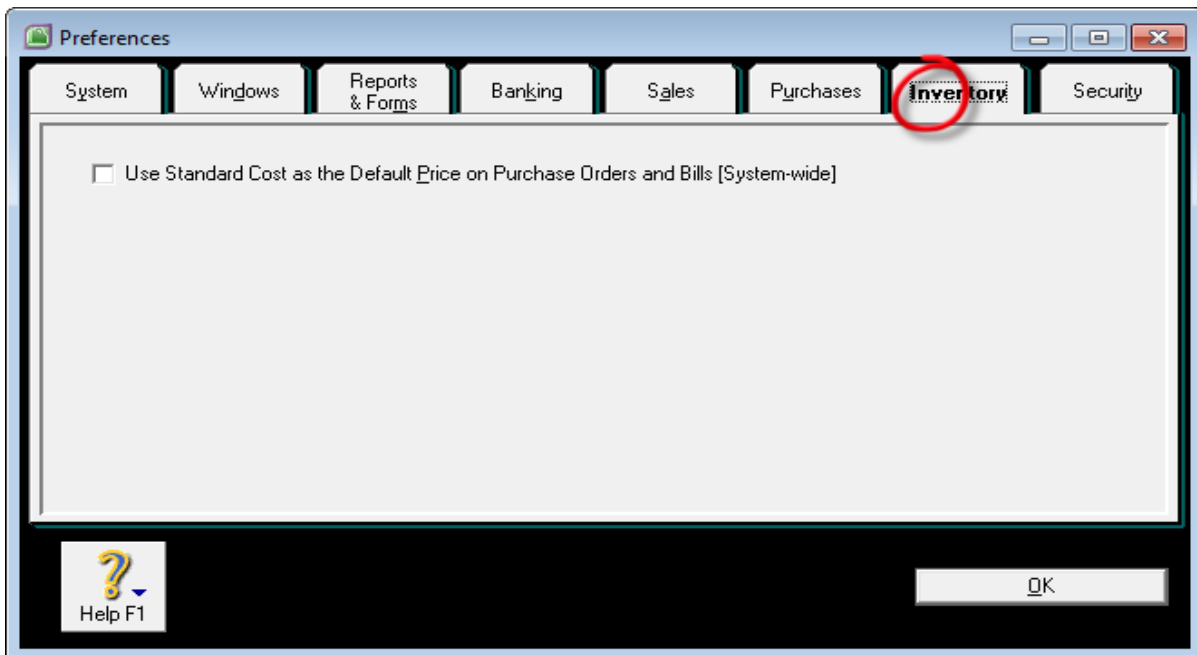
- Purchase Terms : untuk memberikan default termin pembayaran utang dan kode pajak pembelian untuk setiap membuat data supplier baru.

- o Payment is Due : pilih In a Given # of days.
- o Discount Days : batasan jumlah hari mendapat diskon.
- o Balance Due Days : jumlah hari jatuh tempo pembayaran.
- o % Disc. for early Payment : diskon jika membayar lebih awal.
- o Tax Code : N-T (kode baris Pajak saat penjualan)
- o Freight Tax Code : N-T (kode pajak saat ditagih pengangkutan).



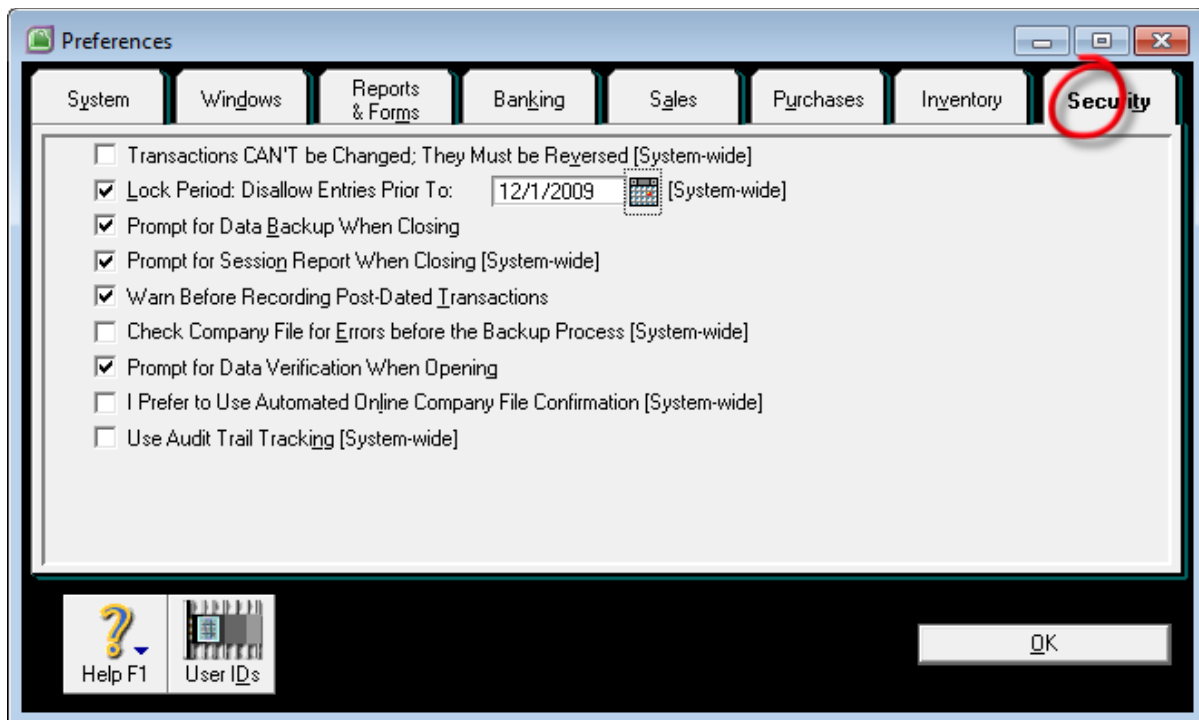
Purchases Term Default di Preferensi MYOB

- Inventory : pilihan menggunakan harga pokok standard saat membuat transaksi pesanan pembelian atau penerimaan barang yang dipesan.



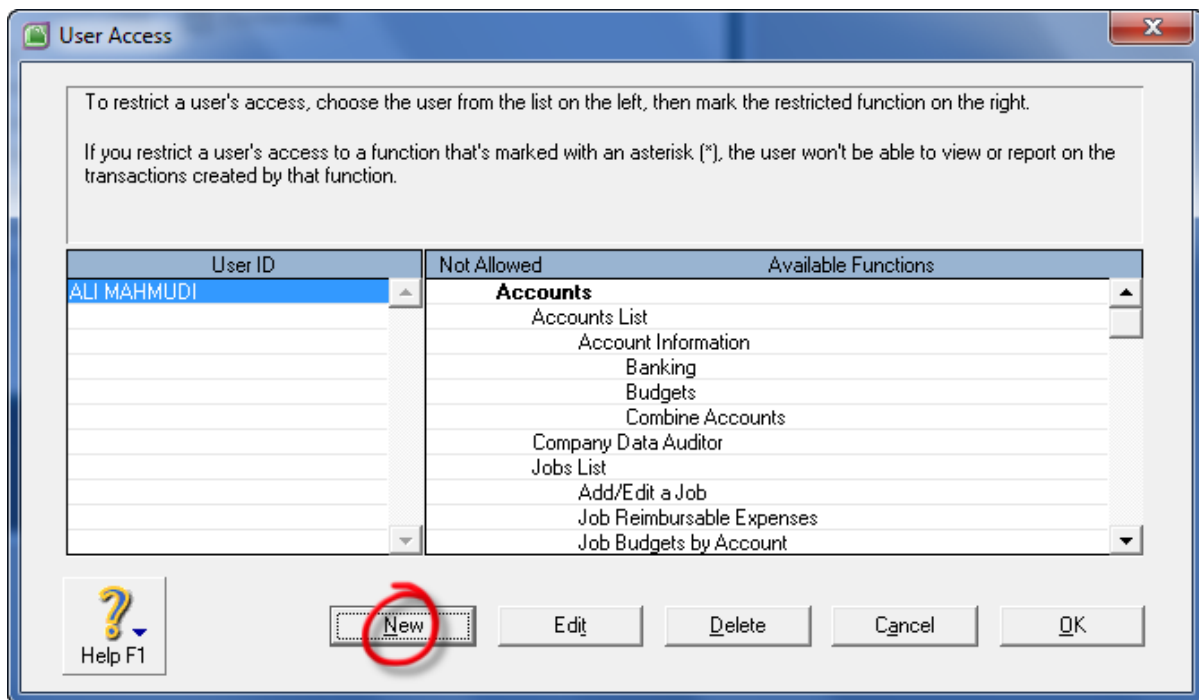
Preferensi MYOB – Inventory (MYOB Accounting)

- Security : pilihan penguncian penginputan transaksi sebelum tanggal tertentu.

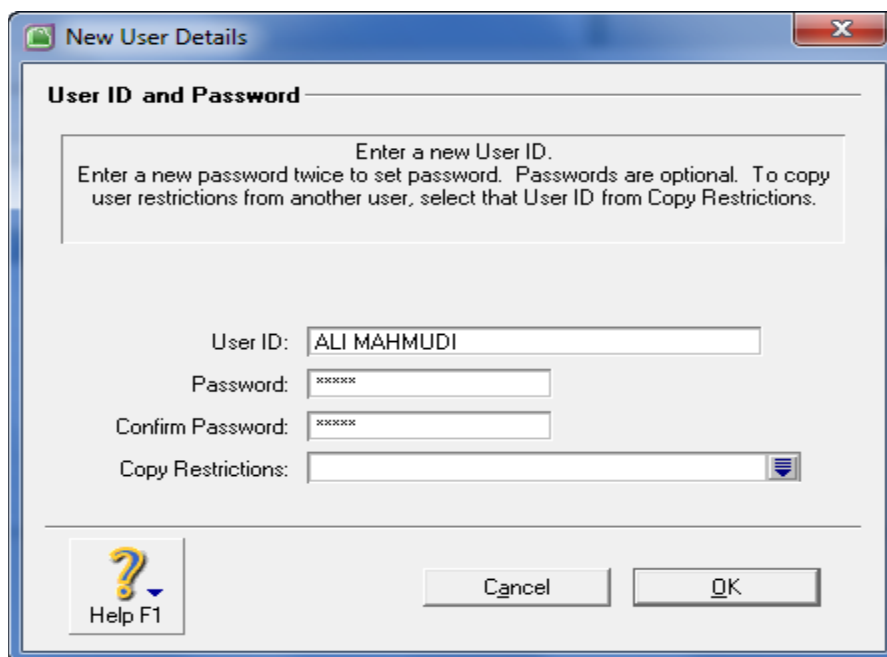


Preferensi MYOB – Security

- User ID : nama pengguna bisa ditentukan dari preferensi ini. Klik tombol User ID's, dan klik New lalu ketik nama user (bisa nama anda sendiri). Anda juga bisa membuat beberapa nama user lainnya dengan keterbatasan kewenangan yang sudah ditetapkan.
- Setelah selesai menentukan beberapa preferensi anda bisa menutup jendela Preferensi tersebut dengan menekan tombol OK.



Membuat User Baru di MYOB Data



User ID dan Password

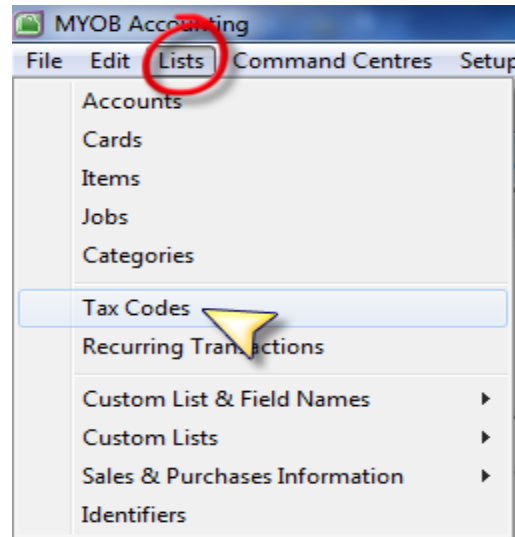
1.5 Menyusun Kode Pajak Pertambahan Nilai

Setiap perusahaan yang sudah menjadi Pengusaha Kena Pajak dan memiliki NPPKP (Nomor Pengukuhan Pengusaha Kena Pajak) wajib memungut Pajak Pertambahan Nilai kepada customernya setiap menjual barang atau jasa yang dikenakan tarif pajak sesuai dengan peraturan perpajakan yang berlaku. Umumnya tarif Pajak Pertambahan Nilai tersebut adalah 10% dari Jasa Kena Pajak (JKP) atau Barang Kena Pajak (BKP). Supaya MYOB menghitung secara otomatis tarif pajak dan jurnal atas pajak tersebut, maka kita

akan menentukan tarifnya dan link account (akun yang terkait) dengan jurnal atas pajak penjualan tersebut.

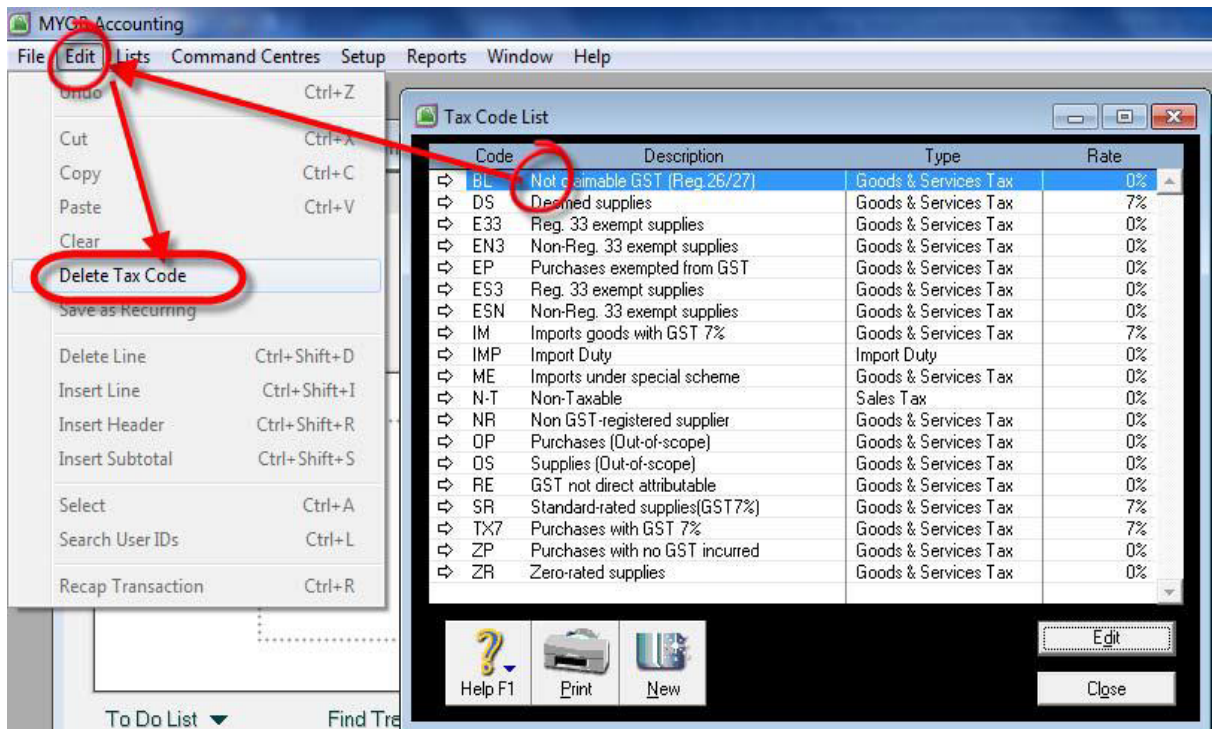
Cara menentukan kode pajak sebagai berikut:

- a. Buka menu Lists – pilih dan klik Tax Codes.

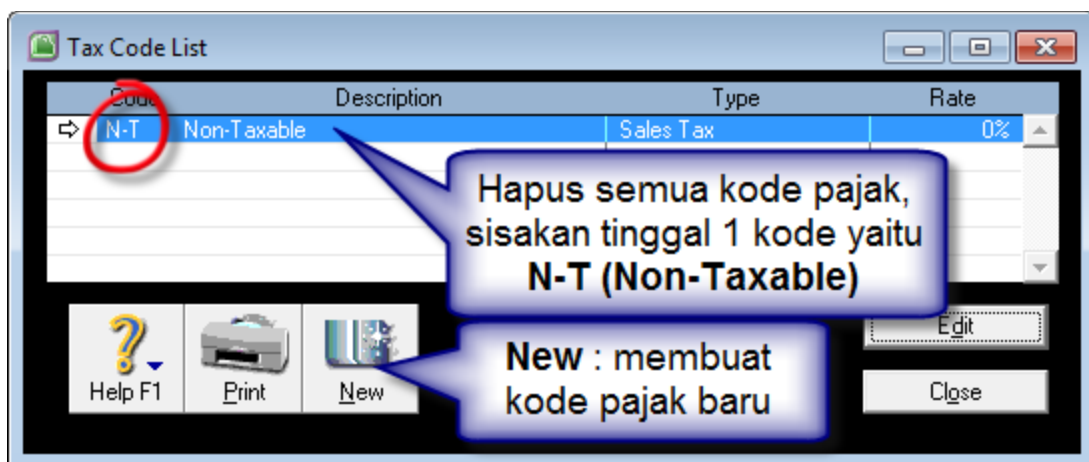


Melihat Daftar Kode Pajak

- b. Terdapat beberapa kode pajak yang sudah disediakan oleh MYOB. Anda bisa menghapus kode pajak yang tidak terpakai tersebut, dan hanya menyisakan kode pajak N-T, serta Anda juga bisa membuat kode pajak sendiri sesuai dengan kebutuhan dan mengikuti peraturan perpajakan yang berlaku suatu saat nanti.
- c. Untuk menghapus kode pajak tersebut cukup mudah, yaitu klik (sorot) kode pajak yang akan dihapus, lalu klik tombol *Edit* (kiriatas menu utama) lalu klik sub menu *Delete Tax Codes*.
- d. hapus semua kode pajak dan sisakan hanya tinggal kode pajak N-T saja.



Menghapus Daftar Kode Pajak yang Tidak Terpakai



Daftar Kode Pajak yang sudah dihapus (tinggal satu)

- e. Untuk membuat kode pajak baru, klik tombol New, lalu isikan informasi tentang kode pajak baru tersebut seperti:
- f. Kode Pajak, Nama Pajak, Tarif (Rate) dan link account untuk PPN Keluaran (saat penjualan/sales) serta link account untuk PPN Masukan (saat pembelian/purchases).

Enter the tax code (up to three characters), a brief description of the tax and the rate of tax. Select an appropriate tax type and complete the links as necessary.

Tax Code: P10
 Description: PPN 10%
 Tax Type: Goods & Services Tax
 Rate: 10%
 IRAS GST Code:
 Linked Account for Tax Collected: 2-1104 Value Added Tax-Out (VAT-Out)
 Linked Account for Tax Paid: 1-1109 Value Added Tax - In (VAT-In)
 Linked Card for Tax Comptroller:
 Help F1 New OK

Membuat Kode Pajak Baru (P10)

Code	Description	Type	Rate
N-T	Non-Taxable	Sales Tax	0%
P10	PPN 10%	Goods & Services Tax	10%

Help F1 Print New Edit Close

Daftar Kode Pajak yang Sudah Dibuat

1.6 Menentukan Linked Account dari Menu Setup

MYOB disusun untuk membuat sistematis suatu transaksi dalam pembuatan jurnalnya. Kita tidak perlu membuat jurnal secara manual untuk transaksi pembelian, penjualan, penerimaan pembayaran piutang dan pembayaran utang ke supplier. Transaksi yang sering diulang setiap hari sudah dibuat secara sistematis supaya membuat jurnal otomatis untuk setiap transaksi tersebut. Supaya jurnal tersebut benar maka kita juga harus menentukan akun yang terhubung dengan transaksi tersebut juga secara otomatis.

Contoh:

Setiap transaksi pembelian kita akan selalu membuat jurnal :

Persediaan	xxx.xxx	
PPN Masukan	xxx.xxx	
Utang Usaha	-	xxx.xxx

Setiap transaksi penjualan kita akan selalu membuat jurnal :

Piutang Usaha	xxx.xxx	
Penjualan		xxx.xxx
PPN Keluaran		xxx.xxx
Harga Pokok Penjualan	xxx.xxx	
Persediaan		xxx.xxx

Setiap transaksi pembayaran utang selalu membuat jurnal :

Utang Usaha	xxx.xxx	
Kas/Bank		xxx.xxx

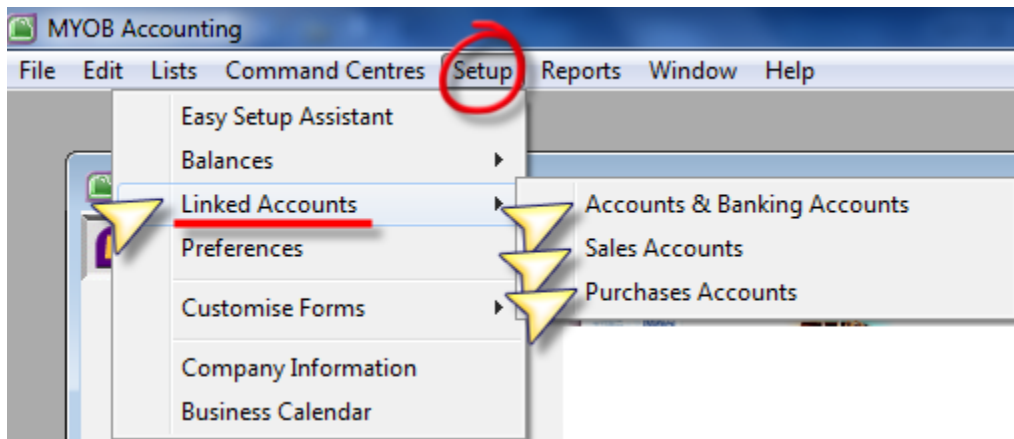
Setiap ada transaksi penerimaan pembayaran dari pelanggan selalu dijurnal:

Kas/Bank	xxx.xxx	
Piutang Usaha		xxx.xxx

Supaya MYOB bisa membuat jurnal otomatis untuk transaksi pembelian dan penjualan maka kita juga harus menentukan akun yang terkait (link) dengan transaksi pembelian dan penjualan tersebut, khususnya akun untuk Utang Usaha dan Piutang Usaha.

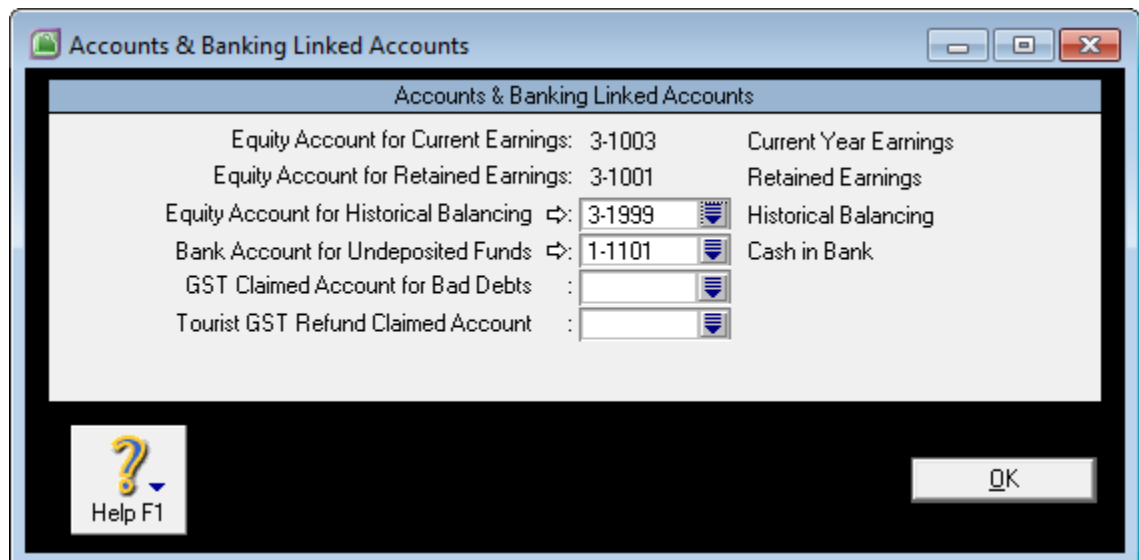
MYOB membagi beberapa bagian akun yang terhubung dengan transaksi supaya bisa membuat jurnal otomatis. Link Account tersebut diletakkan di beberapa menu seperti:

a. Menu Setup :



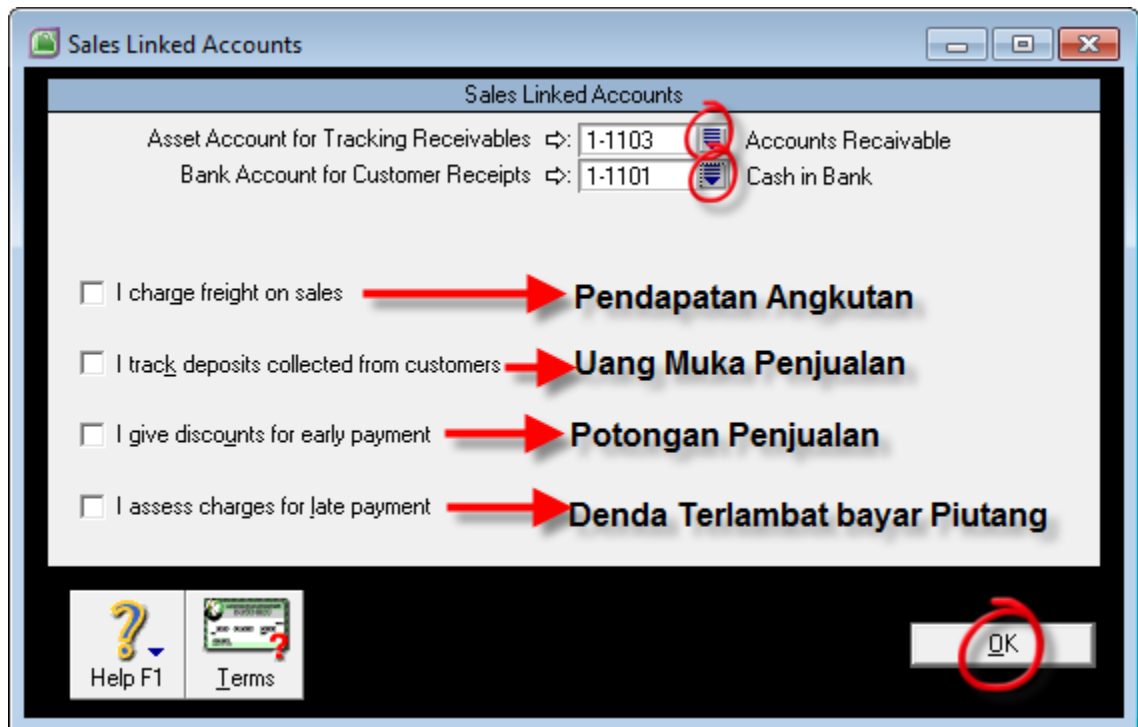
Setup – Linked Accounts

- 1) Accounts & Banking Linked Account : untuk menentukan akun penampung selisih (penyeimbang) akun saldo awal, laba ditahan dan laba tahun berjalan.



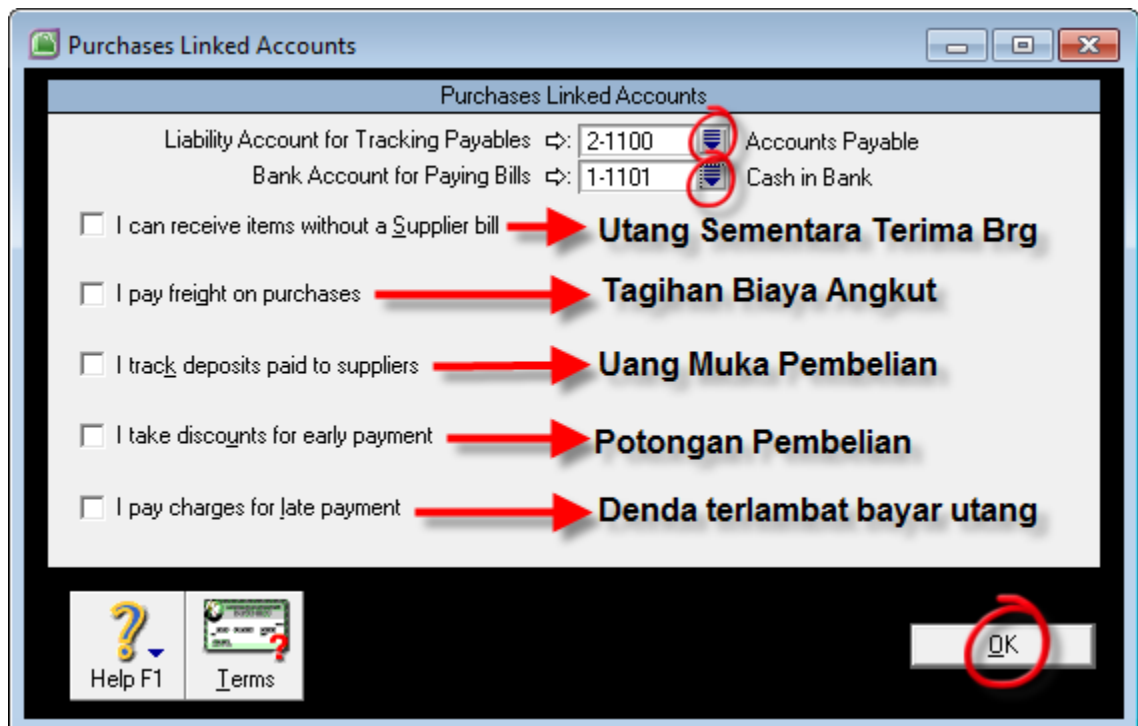
Accounts & Banking Linked Accounts

- 2) Sales Linked Account : untuk menampung buku besar umum piutang, akun kas/bank untuk penjualan tunai, uang muka penjualan, potongan penjualan, tagihan biaya angkutan, dan denda keterlambatan pembayaran piutang dari pelanggan.



Sales Linked Accounts

- 3) Purchase Linked Account : untuk menampung buku besar umum utang usaha, kas/bank yang dikeluarkan saat terjadi pembelian tunai, akun utang sementara penerimaan barang sebelum ada tagihan, akun tagihan biaya angkut pembelian, uang muka pembelian, potongan pembelian, dan denda keterlambatan pembayaran utang.



Purchases Linked Accounts

b. Menu Lists :

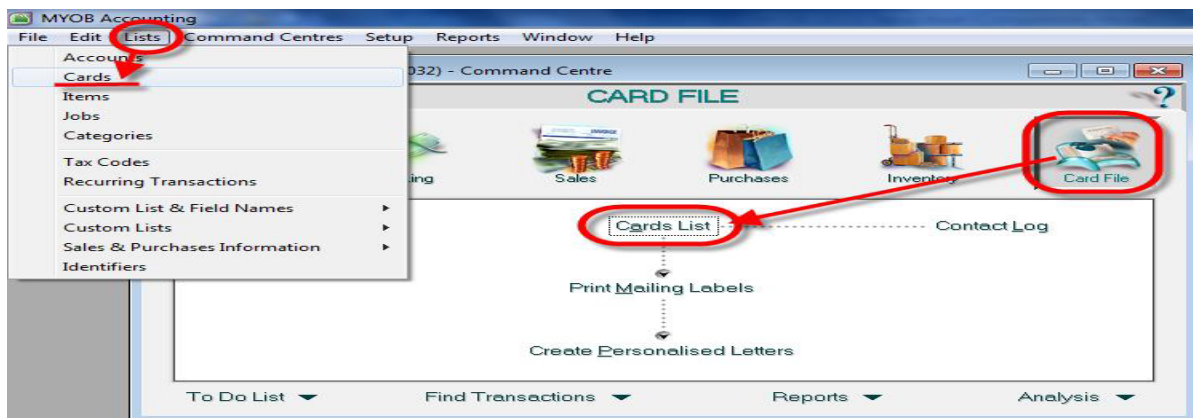
- 1) Tax Code Linked Account : untuk menampung akun PPN Keluaran (untuk transaksi penjualan/sales) dan akun PPN Masukan (untuk transaksi pembelian/purchases).
- 2) Item Linked Account : untuk menampung akun persediaan barang (perpetual inventory), akun penjualan dan harga pokok penjualan.

1.7 Menyusun Daftar Rekanan

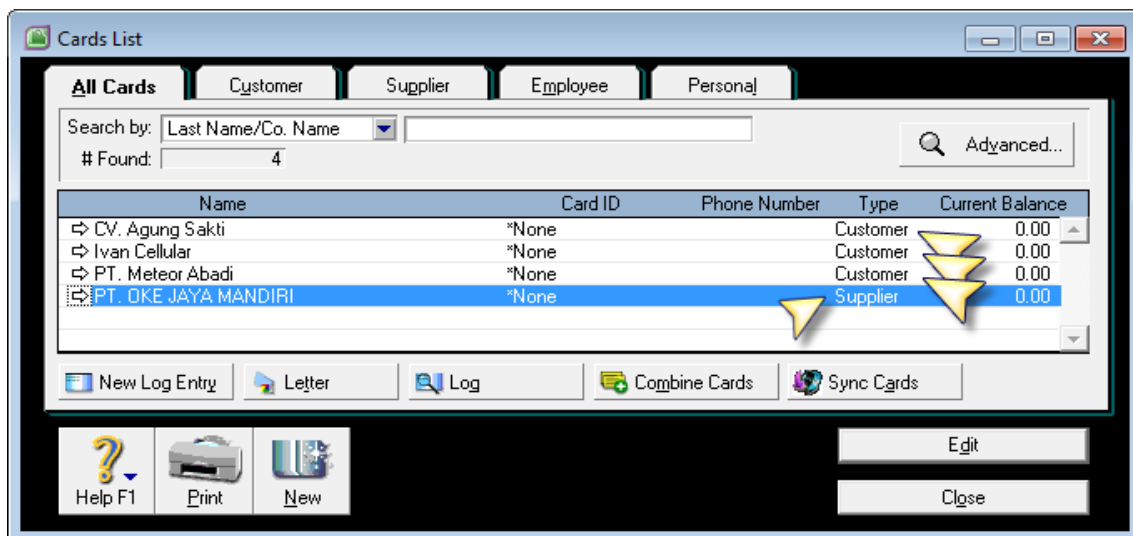
Rekanan adalah partner kerja didalam berusaha seperti pemasok (suplier) yaitu yang menyediakan barang untuk kita jual kepada pelanggan (customer) yaitu orang/badan usaha yang membeli produk dan jasa yang kita jual.

Daftar rekanan bisa disusun dan dibuat di MYOB dalam satu jendela (windows) yaitu melalui menu Lists – Cards.

Selain dari menu utama bisa juga dibuka dari menu Command Centre – Card File – Card Lists.



(Card File – Cards List)



Cards List

Daftar Customer (Accounts Receivable)

- Klik Tombol New di dalam tampilan jendela Card File
- Card Type : pilih Customer
- Lalu isikan beberapa nama pelanggan sebarai berikut:
 - a) PT. Meteor Abadi
 - b) CV. Agung Sakti
 - c) Ivan Cellular

Daftar Supplier/Vendor (Accounts Payable)

- Klik tombol New didalam tampilan jendela Card File
- Card Type : pilih Supplier
- Lalu isikan beberapa nama supplier sebagai berikut:
 - a) PT. OKE JAYA MANDIRI

Card Information

Profile Card Details Selling Details Payment Details Contact Log Jobs History

PT. Meteor Abadi A/R Balance ⇄: 0.00

Card Type: Customer Designation: Company Inactive Card

Name: PT. Meteor Abadi

Card ID: *None

Location: Address 1: Bill To

Address: _____

City: _____

State: _____ Postcode: _____

Country: _____

Phone#1: _____

Phone#2: _____

Phone#3: _____

Fax: _____

Email: _____

Website: _____

Salutation: _____

Contact: _____

Print Letter Email Website

Help F1 New

OK

Card Information

Profile | Card Details | Selling Details | Payment Details | Contact Log | Jobs | History

CV. Agung Sakti A/R Balance ⇄: 0.00

Card Type: Customer Designation: Company Inactive Card

Name: CV. Agung Sakti
Card ID: None

Location: Address 1: Bill To

Address:
City:
State: Postcode:
Country:

Phone#1:
Phone#2:
Phone#3:
Fax:
Email:
Website:
Salutation:
Contact:

Print Letter Email Website

Help F1 New OK

Card Information

Profile | Card Details | Selling Details | Payment Details | Contact Log | Jobs | History

Ivan Cellular A/R Balance ⇄: 0.00

Card Type: Customer Designation: Company Inactive Card

Name: Ivan Cellular
Card ID: None

Location: Address 1: Bill To

Address:
City:
State: Postcode:
Country:

Phone#1:
Phone#2:
Phone#3:
Fax:
Email:
Website:
Salutation:
Contact:

Print Letter Email Website

Help F1 New OK

Card Information

Profile | Card Details | Buying Details | Payment Details | Contact Log | Jobs | History

PT. OKE JAYA MANDIRI A/P Balance ⇄: 0.00

Card Type: Supplier Designation: Company Inactive Card

Name: PT. OKE JAYA MANDIRI
Card ID: None

Location: Address 1

Address:
City:
State: Postcode:
Country:

Phone#1:
Phone#2:
Phone#3:
Fax:
Email:
Website:
Salutation:
Contact:

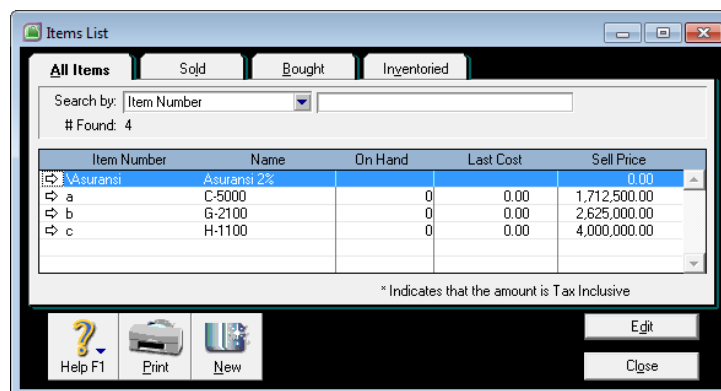
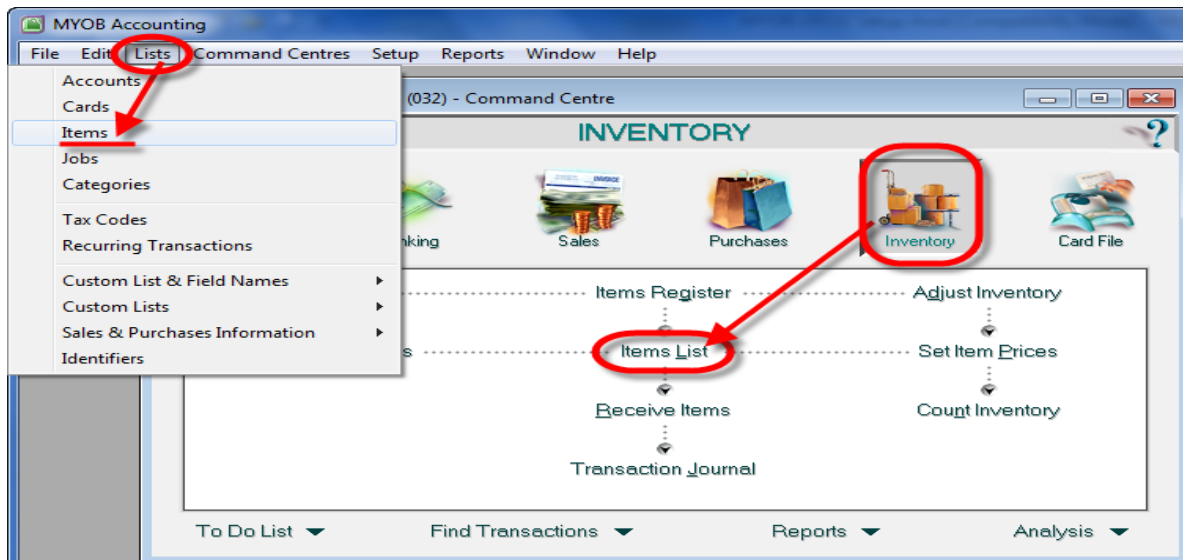
Print Letter Email Website

Help F1 New OK

Card Information (Customer, Supplier)

1.8 Menyusun Daftar Item Barang/Jasa

Barang dan Jasa disebut sebagai Item di MYOB. Item ini dimaksudkan adalah satu kode yang dijual dan dibeli. Dijual di isian Enter Sales, dan dibeli di isian Enter Purchases. Daftar Item ini bisa dibuka melalui menu Lists – Item (menu utama). Selain itu juga bisa dibuka dari menu Inventory – Item Lists (Command Centre).



Lists Items (Inventory – Items List)

Membuat Item Baru (Barang Dagang):

- Klik Tombol New di dalam tampilan jendela Item Lists
- Profile : isikan data barang yang dibeli dan dijual tersebut seperti :
 - o Item Number : kode barang (maks 30 karakter)
 - o Name : nama barang (maks 30 karakter)
 - o I Buy This Item : aktifkan jika barang tersebut dibeli
 - o I Sell This Item : aktifkan jika barang tersebut dijual
 - o I Inventory This Item : aktifkan jika barang tersebut di stock
 - o Cost of Sales Account : akun Harga Pokok Penjualan
 - o Tracking Sales : akun Penjualan

o Item Inventory : akun Persediaan Barang

Item Information - Profile Item

- Buying Details

- o Standard Cost : harga pokok standar

- o Buying unit of Measure : satuan pembelian (PCS)

- o Tax Code When Bought : kode pajak saat dibeli (P10)

Item Information - Buying Details

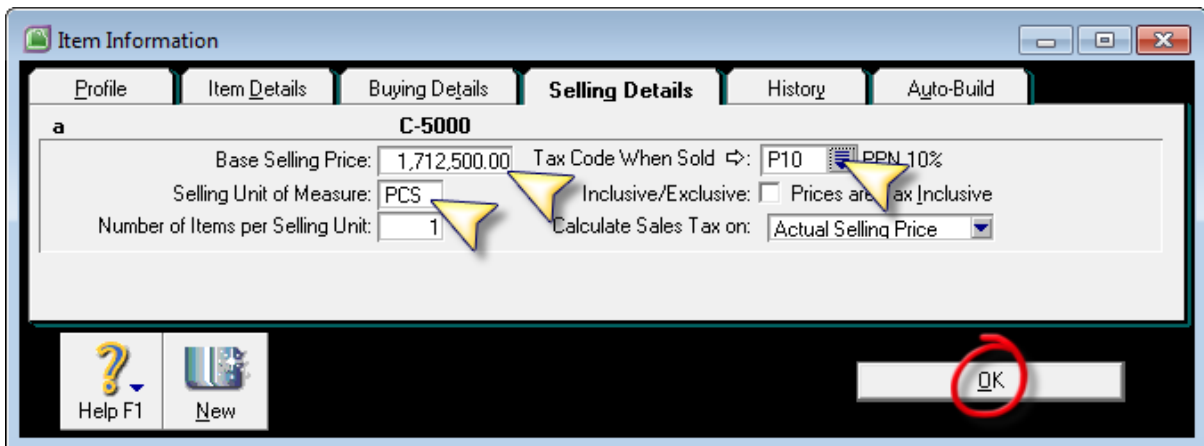
- Selling Details

- o Base Selling Price : harga jual dasar

- o Selling unit of Measure : satuan unit penjualan (PCS)

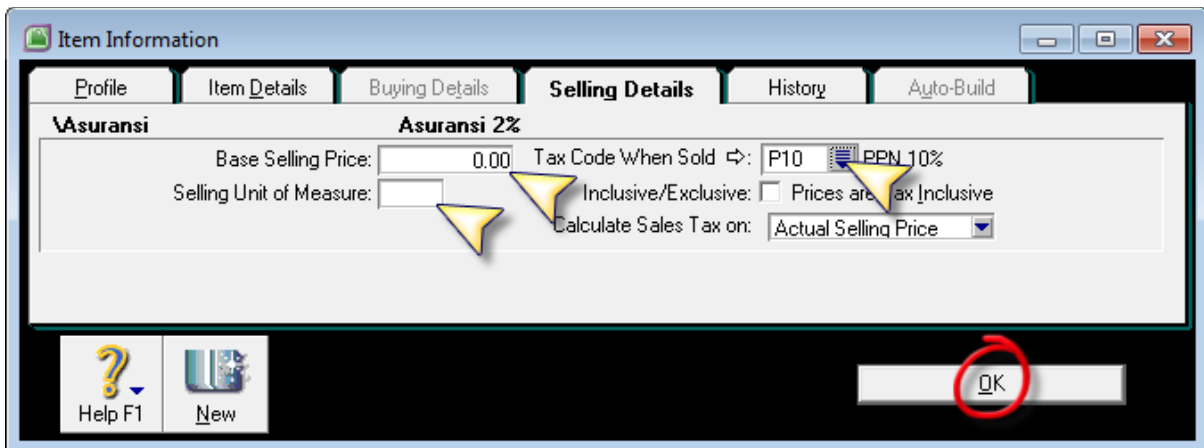
- o Tax Code When Bought : kode pajak saat dijual (P10)

- Klik OK.



Item Information – Item Asuransi

- Profile : isikan data barang yang dibeli dan dijual tersebut seperti :
 - Item Number : kode asuransi
 - Name : nama asuransi
 - I Sell This Item : aktifkan pilihan ini karena akan ditampilkan di isian Enter Sales
 - Tracking Sales : akun Utang Asuransi
- Selling Details : isikan data barang yang dibeli dan dijual tersebut seperti :
 - Base Selling Price : kosongkan
 - Selling unit of Measuer : kosongkan
 - Tax Code When Sold : pilih P10
- Klik Ok, jika sudah selesai membuat item.



Item Information – Asuransi (Selling Details)

BAB 2

SALDO AWAL MYOB ACCOUNTING V18

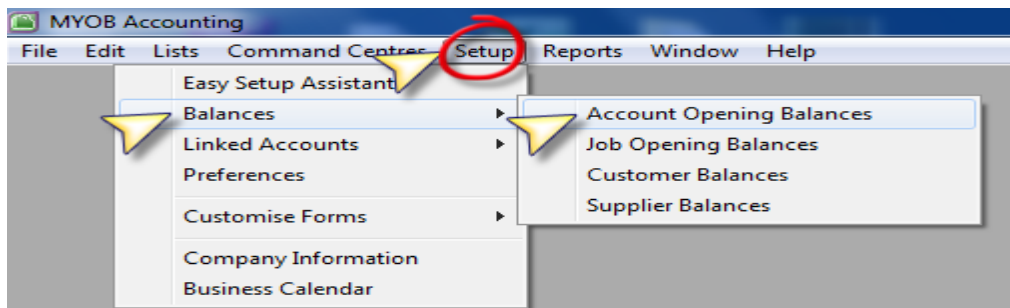
Setelah kita melewati masa persiapan di MYOB, yaitu menyiapkan data awal seperti daftar akun, daftar item, daftar rekenan, daftar pajak, preferensi dan lainnya, tahapan selanjutnya adalah memasukkan neraca saldo awal bawaan dari data periode sebelumnya ke MYOB. Saldo awal ini tidak hanya sebatas memindahkan neraca saldo per tanggal 1 Desember 2010 saja, tetapi juga memasukkan perincian (sub ledger) dari buku besar umum. Beberapa buku besar pembantu yang perlu dimasukkan adalah piutang per pelanggan, utang per supplier dan daftar barang dagang.

Pada bab ini kita akan fokus belajar memasukkan saldo awal berupa neraca saldo per tanggal 1 Desember 2009, perincian piutang usaha, perincian utang usaha, perincian piutang karyawan, perincian barang dagang, dan histori saldo neraca tahun sebelumnya (31 Desember 2008).

2.1 Neraca Saldo Awal

Dalam contoh soal yang diujikan di LKS 2010 kali ini mengambil contoh soal dengan suatu perusahaan yang sudah beroperasi dari beberapa tahun lalu. Transaksi sudah dicatat sebelumnya dari Januari 2009 hingga Nopember 2009. Hal ini untuk mempersempit proses input data transaksi yang hanya dibatasi pada transaksi pada bulan Desember

2009 saja. Supaya laporan keuangan perusahaan utuh dalam setahun, maka yang kita masukkan sebagai saldo awal tidak hanya saldo neracanya saja, tetapi juga akumulasi saldo pendapatan dan biaya selama bulan Januari hingga Nopember 2009. Neraca saldo awal dimasukkan dari menu Setup – Balances – Account Opening Balances.



Setup – Balances – Account Opening Balances

Account Opening Balances

Enter the balance of your accounts as of 12/1/2009.
 (Remember, enter all balances as positive numbers, unless the balance really was negative.)

Acct #	Name	Opening Balance
Asset		
1-1100	Petty Cash	5,000,000.00
1-1101	Cash in Bank	93,711,471.25
1-1102	Marketable Securities	53,040,000.00
1-1103	Accounts Receivable	161,150,000.00
1-1104	Allowance for Uncollectible Ac	(6,848,875.00)
1-1105	Employee Receivable	500,000.00
1-1106	Other Receivable	0.00
1-1107	Merchandise of Inventory	191,650,000.00
1-1108	Office Supplies	28,700,000.00
1-1109	Value Added Tax - In (VAT-In)	6,446,000.00
1-1110	Prepaid Income Tax	42,790,000.00
1-1111	Prepaid Rent	90,000,000.00
1-2100	Land	200,000,000.00
1-2101	Vehicles	135,000,000.00
1-2102	Accum. Deprec. Vehicles	(63,281,250.00)
1-2103	Equipment	817,000,000.00
1-2104	Accum. Deprec. Equipment	(531,625,000.00)
1-3100	Building in Process	758,000,000.00
Liability		
2-1100	Accounts Payable	73,000,000.00
2-1101	Insurance Liability	2,836,240.00
2-1102	Wages & Salaries Payable	0.00
2-1103	Electricity, Telp & Water Pay	0.00
2-1104	Value Added Tax-Out (VAT-Out)	21,115,000.00
2-1105	Income Tax Payable	0.00
2-1106	Dividend Payable	0.00
2-1107	Other Current Liabilities	0.00
2-2101	Bank Loan	300,506,888.76

Amount left to be allocated: 0.00
 This will be the Opening Balance of the Historical Balancing Account.

Help F1

Isian Account Opening Balance (Asset & Liability)

Account Opening Balances

Enter the balance of your accounts as of 12/1/2009.
 (Remember, enter all balances as positive numbers, unless the balance really was negative.)

Acct #	Name	Opening Balance
Equity		
3-1000	Common Stock	125,000,000.00
3-1001	Retained Earnings	1,030,305,281.28
3-1002	Dividend	0.00
Income		
4-1000	Sales	1,418,120,000.00
4-1001	Sales Discounts	(21,271,800.00)
4-1002	Sales Returns	(32,616,760.00)
Cost of Sales		
5-1000	Cost of Good Sold	709,060,000.00
Expense		
6-1100	Wages & Salaries Expense	50,000,000.00
6-1101	Uncollectible Accounts	0.00
6-1102	Depreciation Expense - Vehicle	0.00
6-1103	Advertising Expense	1,375,000.00
6-1104	Rent Expense	0.00
6-2100	Wages & Salaries Expense	165,000,000.00
6-2101	"Electricity, Water & Telp. Ex	7,470,000.00
6-2102	Maintenance Expense	1,221,000.00
6-2103	Newspapaer & Tabloid Expense	858,000.00
6-2104	Income Tax Expense	0.00
6-2105	Deprec. Expense - Equipment	0.00
6-2106	Supplies Expense	0.00
6-2107	Other General & Admin. Expense	325,000.00
Other Income		
8-1000	Interest Revenue	3,652,000.00
8-1001	Dividend Revenue	6,600,000.00
8-1002	Gain on Sales of Marketable S.	27,800,000.00
8-1003	Other Income	354,000.00
Other Expense		
9-1000	Bank Charges	165,000.00
9-1001	Interest Expense	36,940,503.79
9-1002	Loss on Sales of Marketable S.	1,500,000.00
9-1003	Other Expense	254,000.00

Amount left to be allocated: 0.00
 This will be the Opening Balance of the Historical Balancing Account.

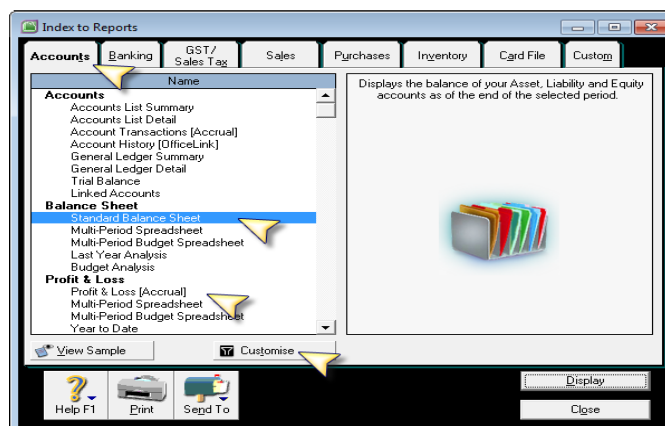
Help F1 **Harus NOL**

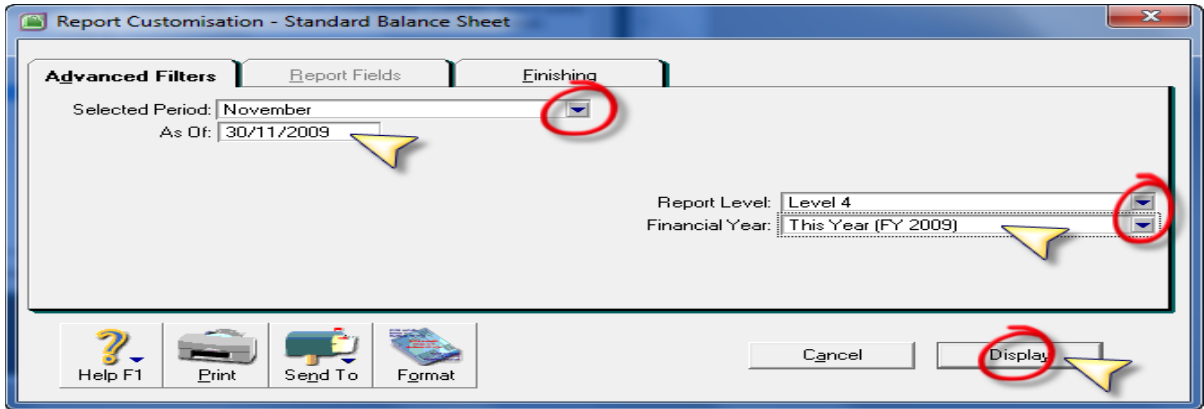
Catatan :

- Mengisikan Saldo awal cukup menetikkan angka saldonya di setiap baris akun yang bersangkutan
- Akun yang diisikan dengan nilai minus berupa saldo kontra balance seperti : Harta yang bersaldo Kredit (Penyisihan Piutang tak tertagih dan Akumulasi Penyusutan), Pendapatan yang bersaldo Debit (Potongan Penjualan dan Retur Penjualan).
- Amount Left to be allocated = harus NOL
- Jika yang muncul di isian saldo tersebut hanya akun Neraca-nya saja (Harta, Utang dan Modal), maka kesalahan terletak pada saat menentukan periode awal (saat menentukan periode di pembuatan file baru).
- Jika akun kelompok Pendapatan, harga pokok dan biaya tidak muncul di isian ini, silahkan lihat kembali halaman 37 tentang menentukan periode pembukuan.

2.1.1 Laporan Neraca Awal Periode (Nop 2009)

- Reports – Accounts – Balance Sheet – Standard Balance Sheet
- Customise – Advance Filter : Selected Period : Nopember, Financial Year : This Year (FY2009)
- Klik Display





Report Customisation – Standard Balance Sheet




As Of: 30/11/2009

Redisplay

View: Print Preview

PT. TIGA CAHAYA PUTRA (032)Jl. Mayjen Haryono No. 11
Malang - Jawa Timur**Balance Sheet****As of November 2009**30/12/2010
9:16:18 PM**Assets**

Current Assets	
Petty Cash	5,000,000.00
Cash in Bank	93,711,471.25
Marketable Securities	53,040,000.00
Accounts Receivable	161,150,000.00
Allowance for Uncollectible Ac	(6,848,875.00)
Employee Receivable	500,000.00
Merchandise of Inventory	191,650,000.00
Office Supplies	28,700,000.00
Value Added Tax - In (VAT-In)	6,446,000.00
Prepaid Income Tax	42,790,000.00
Prepaid Rent	90,000,000.00
Total Current Assets	666,138,596.25
Fixed Assets	
Land	200,000,000.00
Vehicles	135,000,000.00
Accum. Deprec. Vehicles	(63,281,250.00)
Equipment	817,000,000.00
Accum. Deprec. Equipment	(531,625,000.00)
Total Fixed Assets	557,093,750.00
Other Assets	
Building in Process	758,000,000.00
Total Other Assets	758,000,000.00
Total Assets	1,981,232,346.25
Liabilities	
Current Liabilities	
Accounts Payable	73,000,000.00
Insurance Liability	2,836,240.00
Value Added Tax-Out (VAT-Out)	21,115,000.00
Total Current Liabilities	96,951,240.00
Long Term Liabilities	
Bank Loan	300,506,888.76
Total Long Term Liabilities	300,506,888.76
Total Liabilities	397,458,128.76
Net Assets	1,583,774,217.49
Equity	
Common Stock	125,000,000.00
Retained Earnings	1,030,305,281.28
Current Year Earnings	428,468,936.21
Total Equity	1,583,774,217.49

 Help F1	 Print	 Send To	<input type="button" value="Customise"/>	<input type="button" value="Save As"/>	<input type="button" value="Close"/>
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Tampilah Laporan Balance SheetTampilah Laporan Balance Sheet

2.1.2 Laporan Laba Rugi Periode (Jan - Nop 2009)

- Reports – Accounts – Profit & Loss - Profit & Loss [Accrual]
- Customise – Advance Filter : Selected Period : January to Nopember, Financial Year : This Year (FY 2009)
- Klik Display

Dated From: 01/01/2009

To: 30/11/2009

Redisplay

View: Print Preview

PT. TIGA CAHAYA PUTRA (032)Jl. Mayjen Haryono No. 11
Malang - Jawa Timur**Profit & Loss Statement****January 2009 through November 2009**30/12/2010
9:18:03 PM

Income	
Sales	1,418,120,000.00
Sales Discounts	(21,271,800.00)
Sales Returns	(32,616,760.00)
Total Income	<u>1,364,231,440.00</u>
Cost Of Sales	
Cost of Good Sold	709,060,000.00
Total Cost Of Sales	<u>709,060,000.00</u>
Gross Profit	<u>655,171,440.00</u>
Expenses	
Sales Expense	
Wages & Salaries Expense	50,000,000.00
Advertising Expense	1,375,000.00
Total Sales Expense	<u>51,375,000.00</u>
General & Adm Expense	
Wages & Salaries Expense	165,000,000.00
Electricity, Water & Telp. Ex	7,470,000.00
Maintenance Expense	1,221,000.00
Newspaper & Tabloid Expense	858,000.00
Other General & Admin. Expense	325,000.00
Total General & Adm Expense	<u>174,874,000.00</u>
Total Expenses	<u>226,249,000.00</u>
Operating Profit	<u>428,922,440.00</u>
Other Income	
Interest Revenue	3,652,000.00
Dividend Revenue	6,600,000.00
Gain on Sales of Marketable S.	27,800,000.00
Other Income	354,000.00
Total Other Income	<u>38,406,000.00</u>
Other Expenses	
Bank Charges	165,000.00
Interest Expense	36,940,503.79
Loss on Sales of Marketable S.	1,500,000.00
Other Expense	254,000.00
Total Other Expenses	<u>38,859,503.79</u>
Net Profit / (Loss)	<u>428,468,936.21</u>

Tampilah Laporan Profit Loss

2.2 Saldo Awal Piutang Usaha

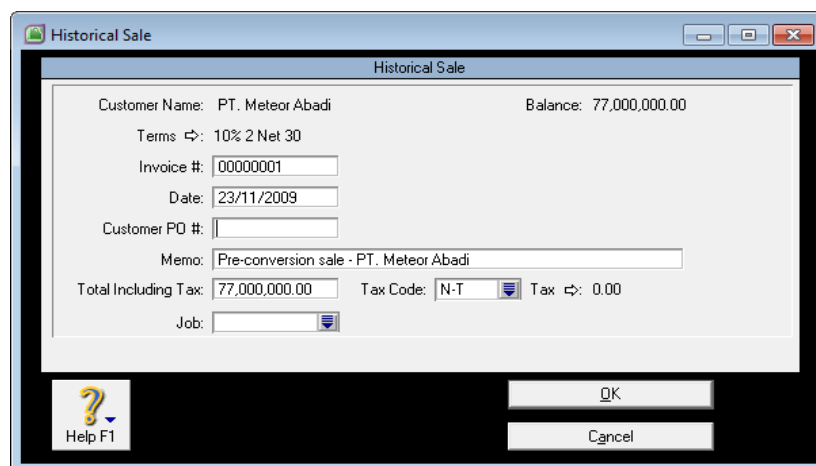
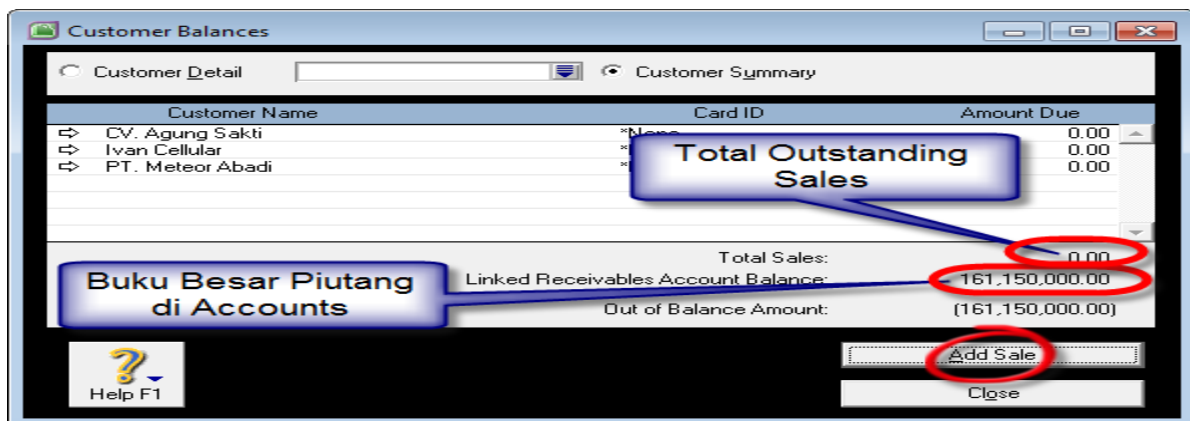
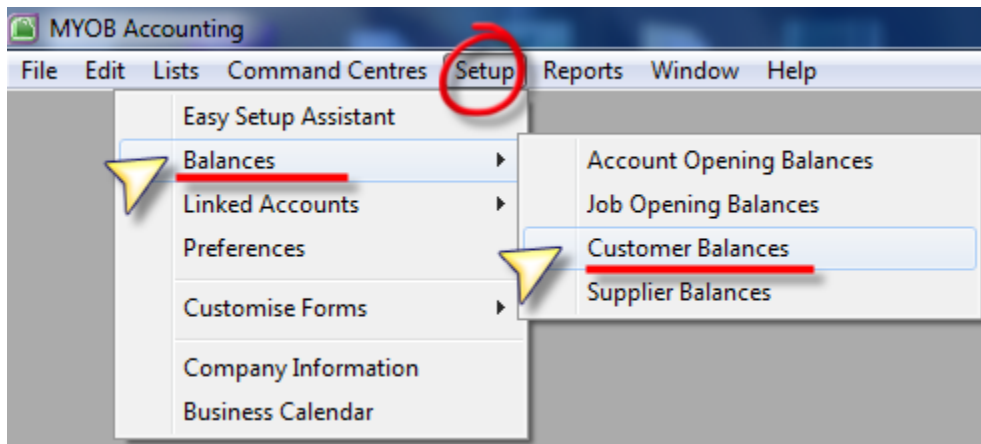
Neraca saldo awal yang disajikan sebelumnya terdapat buku besar umum Piutang Usaha senilai Rp. 161.150.000,- Angka tersebut merupakan kumpulan piutang dari beberapa pelanggan kita yang berasal dari penjualan barang ataupun jasa pada periode berikutnya yang belum dilunasi sampai dengan periode penyusunan laporan keuangan. Supaya kita bisa mengetahui masing-masing piutang per pelanggan dan nilai faktur mana yang belum lunas, maka kita harus memindahkan saldo awal per pelanggan per faktur pada awal periode. Saldo awal piutang bisa dimasukkan dari beberapa cara:

1. Menu Setup > Balances> Customer Balance> Add Sale dst...
2. Menu Setup> Easy Setup Assistant> Sales> Historical Sales> Add Sales dan seterusnya
3. File> Import Data> Sales> Service Sales> dan seterusnya.

Dari ketiga cara tersebut yang paling mudah adalah dari cara pertama yaitu dari menu Setup> Balances> Customer Balance. Cara kedua juga bisa dilakukan sebagai kumpulan dari menu Setup Easy Setup Assistant. Jika saldo awal piutang cukup banyak maka kita bisa melakukan proses import data dari file excel yang sudah disusun sedemikian rupa mengikuti kebutuhan kolom yang diperlukan oleh database MYOB supaya bisa diimport dengan sukses. Cara pertama bisa untuk mencatat histori penjualan sebelum periode pembukuan awal periode (conversion month). Tapi cara ketiga hanya bisa untuk memasukkan transaksi saldo awal per awal periode pembukuan (conversion month). Dari ketiga cara diatas, penulis mereferensikan untuk memasukkan saldo awal melalui cara pertama. Cuma cara pertama memiliki keterbatasan yaitu kita tidak bisa menelusuri histori transaksi pembayaran atas saldo awal piutang tersebut.

2.2.1 Cara memasukkan saldo awal

1. Buka menu Setup> pilih Balances> pilih dan klik Customer Balances.
2. Klik tombol Add Sale
3. Isikan data saldo awal per pelanggan per faktur, sesuaikan tanggalnya. Klik Record. Teruskan mengisi data awal lainnya.



Isian Saldo Awal Piutang per Pelanggan (Customer)

4. Lanjutkan dengan mengisikan satu persatu invoice yang masih outstanding sehingga jumlahnya sama dengan angka di neraca.

Historical Sale

Customer Name: CV. Agung Sakti Balance: 49,500,000.00

Terms: 10% 2 Net 30

Invoice #: 00000002

Date: 26/11/2009

Customer PO #:

Memo: Pre-conversion sale - CV. Agung Sakti

Total Including Tax: 49,500,000.00 Tax Code: N-T Tax: 0.00

Job:

Help F1 OK Cancel

Historical Sale

Customer Name: Ivan Cellular Balance: 0.00

Terms: 10% 2 Net 30

Invoice #: 00000003

Date: 30/11/2009

Customer PO #:

Memo: Pre-conversion sale - Ivan Cellular

Total Including Tax: 34,650,000.00 Tax Code: N-T Tax: 0.00

Job:

Help F1 Recrd Cancel

Customer Balances

Customer Detail Customer Summary

Customer Name	Card ID	Amount Due
CV. Agung Sakti	*None	49,500,000.00
Ivan Cellular	*None	34,650,000.00
PT. Meteor Abadi	*None	77,000,000.00
Total Sales:		161,150,000.00
Linked Receivables Account Balance:		161,150,000.00
Out of Balance Amount:		0.00

Help F1 Add Sale Close

Customer Balance yang sudah di isi semuanya

MYOB Accounting

i Congratulations!

Your total outstanding invoices equal the balance of your linked receivables account.

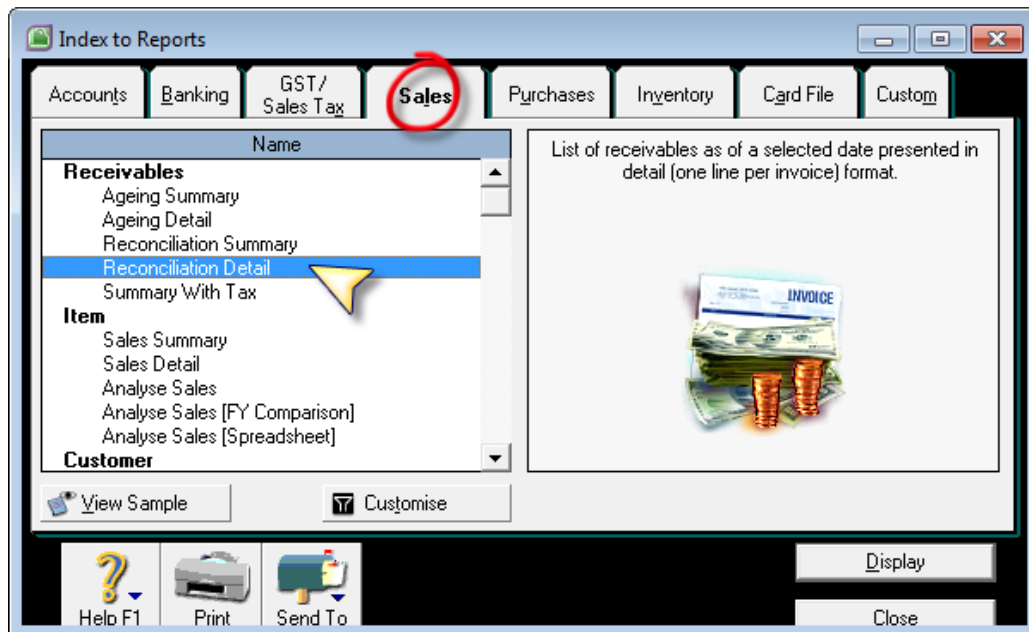
You're ready to use the Sales Command Centre!

OK

Membuat Akun Baru (Detail)

2.2.2 Laporan Daftar Umur Piutang

- Reports – Sales – Receivables – Reconciliation Detail
- Customise – Advance Filter : Selected Period : January to Nopember, Financial Year This Year (FY 2009)
- Klik Display



PT. TIGA CAHAYA PUTRA (032)Jl. Mayjen Haryono No. 11
Malang - Jawa Timur**Receivables Reconciliation [Detail]****30/11/2009**30/12/2010
9:39:17 PM

Page 1

ID#	Date	Total Due	0 - 30	31 - 60	61 - 90	90+
CV. Agung Sakti						
*None						
00000002	26/11/2009	49,500,000.00	49,500,000.00			
	Total:	49,500,000.00	49,500,000.00	0.00	0.00	0.00
Ivan Cellular						
*None						
00000003	30/11/2009	34,650,000.00	34,650,000.00			
	Total:	34,650,000.00	34,650,000.00	0.00	0.00	0.00
PT. Meteor Abadi						
*None						
00000001	23/11/2009	77,000,000.00	77,000,000.00			
	Total:	77,000,000.00	77,000,000.00	0.00	0.00	0.00
	Grand Total:	161,150,000.00	161,150,000.00	0.00	0.00	0.00
	Ageing Percent:		100.0%	0.0%	0.0%	0.0%
Receivables Account:		161,150,000.00				
Out of Balance Amount:		0.00				

*Laporan Daftar Umur Piutang atas Saldo Awal Piutang***Saldo Awal Persediaan Barang Dagang**

Didalam Neraca Saldo yang disajikan per tanggal 30 Nopember 2009,terdapat suatu nilai persediaan barang dagang sebesar Rp.191.650.000,- Nilai ini merupakan kumpulan dari beberapa jenisbarang dan masing-masing kuantitas serta harga pokok barang yang bersangkutan. Dalam prakteknya dari beberapa jenis item ini, bisamenjadi puluhan jenis item, bahkan ratusan hingga ribuan jenis item.Rincian barang tersebut dimasukkan dari menu Adjust Inventory diMYOB. Jumlah nilai dari semua harga pokok barang harus sama dengannilai yang disajikan didalam Neraca.

Memasukkan saldo awal Barang Dagang

- Buka menu Inventory> klik Adjust Inventory
- Lalu isikan data saldo awal barang seperti gambar berikut:
 1. Inventory Journal Number : otomatis diisikan oleh MYOB
 2. Date : tanggal saldo awal (1 Desember 2009)
 3. Memo : keterangan saldo awal yang muncul di buku besar
 4. Item Number : tekan enter, lalu pilih kode barang
 5. Quantity : isikan kuantitas barang (saldo awal)
 6. Unit Cost : isikan harga pokok per unit untuk setiap barang
 7. Amount : otomatis diisikan dari perkalian qty x harga pokok
 8. Account : tekan enter, pilih akun buku besar persediaan barang
 9. Memo : isikan detail keterangan tambahn disetiap barang
 10. Record : tombol untuk memposting transaksi ke buku besar, sebelumnya tekan tombol Ctrl R di keyboar untuk melihat efekjurnal dari transaksi Adjust Inventory ini.

Item Number	Quantity	Unit Cost	Amount	Account	Job	Memo
a	45	1,370,000.00	61,650,000.00	1-1107		C-5000
b	36	2,100,000.00	75,600,000.00	1-1107		G-2100
c	17	3,200,000.00	54,400,000.00	1-1107		H-1100

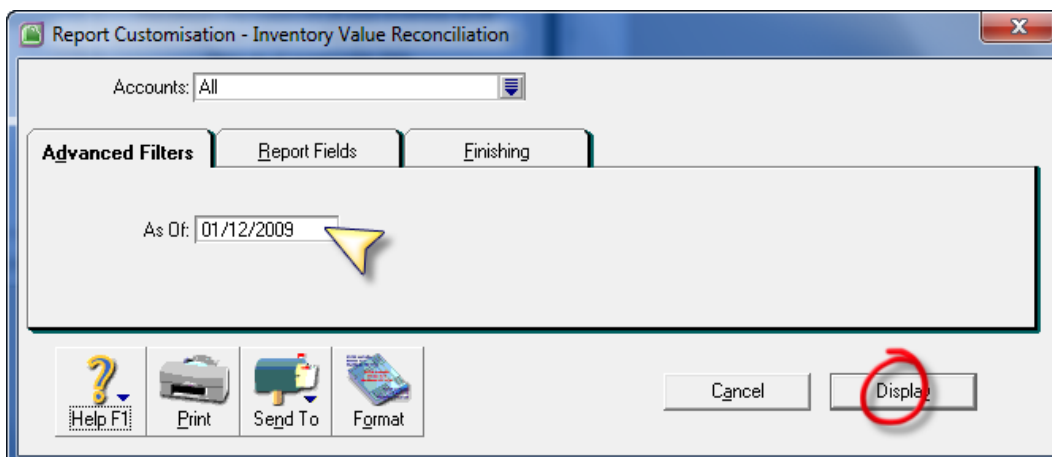
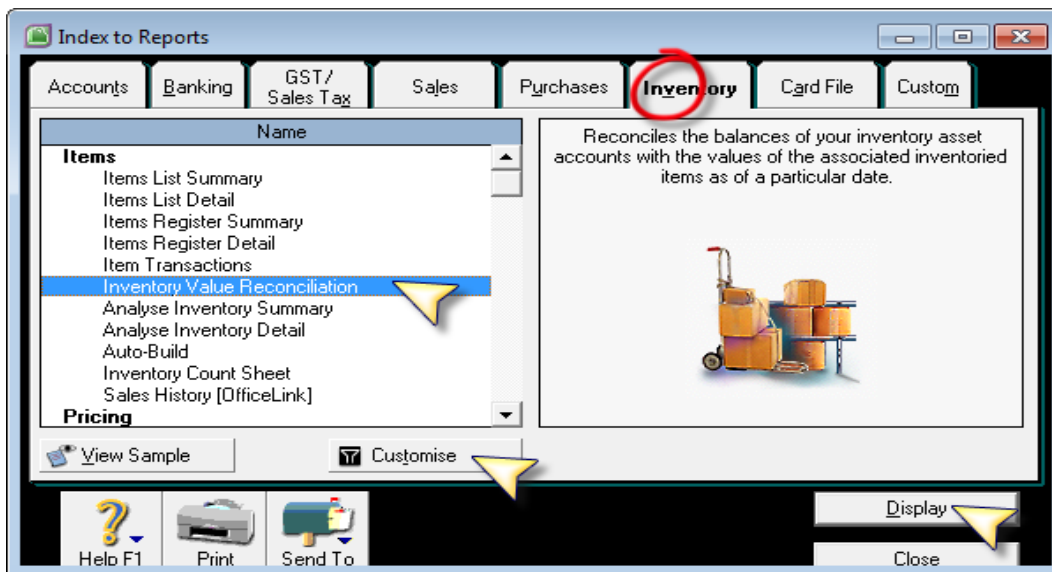
Adjust Inventory – Opening Balance Inventory

Recap Transaction in Adjust Inventory						
Src	Date	ID#	Account	Debit	Credit	Job
IJ	01/12/2009		Saldo Awal Barang Dagang			
		Auto #	1-1107 Merchandise of Inventory		191,650,000.00	
		Auto #	1-1107 Merchandise of Inventory	61,650,000.00		
		Auto #	1-1107 Merchandise of Inventory	75,600,000.00		
		Auto #	1-1107 Merchandise of Inventory	54,400,000.00		

Jurnal otomatis atas Adjust Inventory (Opening Balance)

Laporan Daftar Persediaan Barang Dagang

- Reports – Inventory – Items - Inventory Value Reconciliation
- Customise – Advance Filter : As of : 01/12/2009 (1 Des 2009)
- Report Fields : contreng pilihan field Average Cost
- Klik Display



PT. TIGA CAHAYA PUTRA (032)				
Jl. Mayjen Haryono No. 11 Malang - Jawa Timur				
Inventory Value Reconciliation				
01/12/2009				
30/12/2010 9:44:16 PM				Page 1
Item #	Item Name	On Hand	Average Cost	Current Value
1-1107	Merchandise of Inventory			
a	C-5000	45	1,370,000.00	61,650,000.00
b	G-2100	36	2,100,000.00	75,600,000.00
c	H-1100	17	3,200,000.00	54,400,000.00
Inventory Value:				191,650,000.00
Account Balance:				191,650,000.00
Out of Balance:				0.00

Reports – Inventory – Inventory Value Reconciliation

Tampilan Laporan Stock Barang

2.3. Saldo Awal Utang Usaha

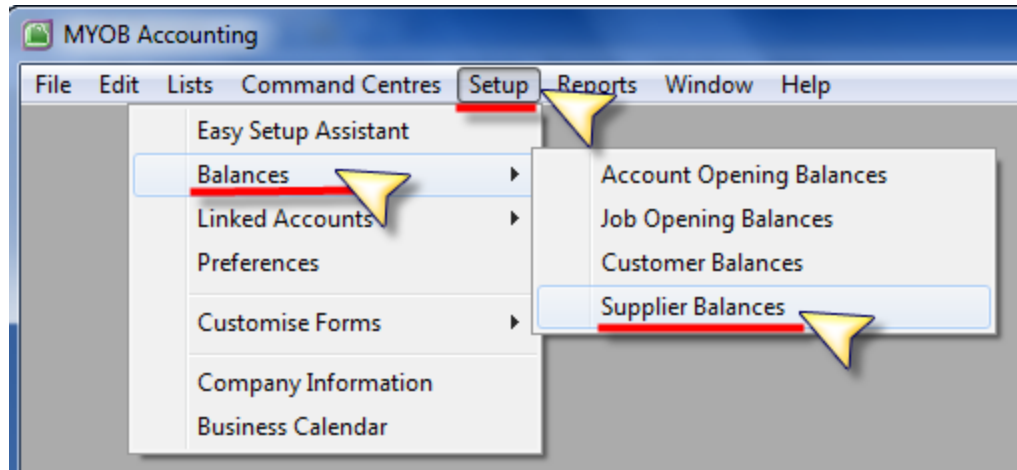
Neraca saldo awal yang disajikan sebelumnya terdapat buku besar umum Utang Usaha senilai Rp. 73.000.000,- Angka tersebut merupakan saldo utang kepada para supplier. Kebetulan didalam contoh kasus ini hanya memiliki satu supplier utama yang memasok barang yang dijualnya ke pelanggan. Nama supplier tersebut adalah PT.OKE JAYA MANDIRI. Saldo awal piutang bisa dimasukkan dari beberapa cara:

1. Menu Setup > Balances > Supplier Balance > Add Purchase dst...
2. Menu Setup > Easy Setup Assistant > Purchases > Historical Purchases > Add Purchase dan seterusnya
3. File > Import Data > Purchase > Service Purchase > dan seterusnya.

Dari ketiga cara tersebut yang paling mudah adalah dari cara pertama yaitu dari menu *Setup > Balances > Supplier Balance*. Cara kedua juga bisa dilakukan sebagai kumpulan dari menu *Setup Easy Setup Assistant*. Jika saldo awal utang cukup banyak maka kita bisa melakukan proses import data dari file excel yang sudah disusun sedemikian rupa mengikuti kebutuhan kolom yang diperlukan oleh database MYOB supaya bisa diimport dengan sukses. Cara pertama dan cara kedua bisa untuk mencatat histori pembelian sebelum periode pembukuan awal periode (conversion month). Tapi cara ketiga hanya bisa untuk memasukkan transaksi saldo awal per awal periode pembukuan (conversion month). Dari ketiga cara diatas, penulis mereferensikan untuk memasukkan saldo awal melalui cara pertama.

2.3.1. Memasukkan saldo awal Utang Dagang

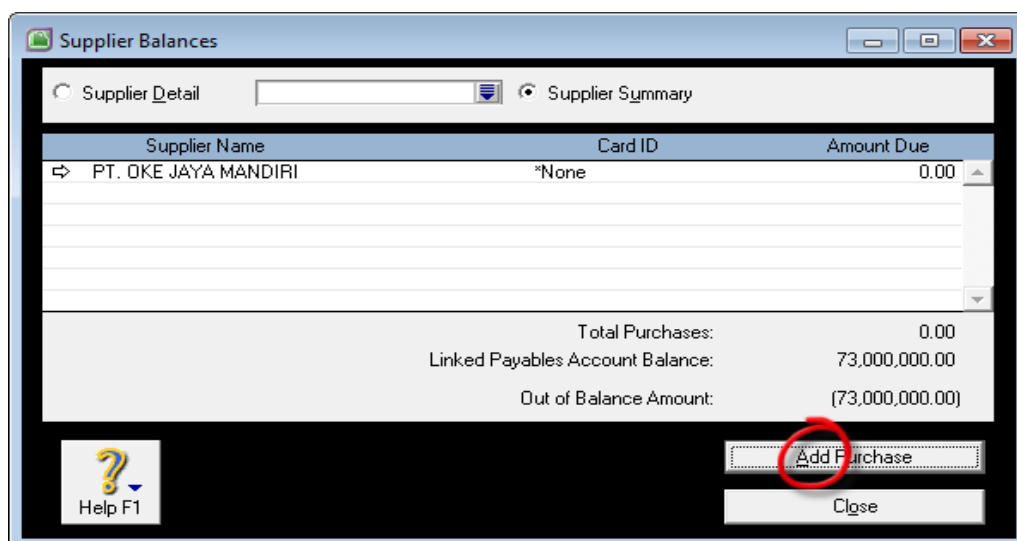
- Buka menu Setup > Balances > Supplier Balances >



- Klik Add Purchases

Mengisikan Saldo Awal Suplier (Utang)

- Lalu isikan data saldo awal barang seperti gambar berikut:
 1. *Supplier Name*: pilih nama supplier (PT. OKE JAYA MANDIRI)
 2. *Terms* : klik tanda anak panah putih lalu isikan termin yang sesuai dengan transaksi penjualan sebelumnya, yaitu :
 - a. *Payment is Due* : In a Given # of Days
 - b. *Discount Days* = 5%,
 - c. *Balance Due Days* = 30,



d. *% Discount for Early Payment* = 10%

e. Klik OK.

3. *Date* : tanggal transaksi saldo awal
4. *Memo* : keterangan transaksi untuk buku besar
5. *Total Including Tax* : isikan nilai saldo utang awal 73 jt
6. *Ctrl R* : tekan untuk melihat efek jurnal atas saldo awal

7. *Record* : klik tombol ini untuk memposting transaksi saldo awal

Saldo Awal Utang per Tagihan (Bill)

Termin Saldo Awal per Tagihan (Bill)

Recap Transaction in Historical Purchase						
Src	Date	ID#	Account	Debit	Credit	Job
PJ	25/11/2009		Pre-conversion purchase PT. OKE JAYA MANDIRI			
	Auto #		2-1100 Accounts Payable		73,000,000.00	
	Auto #		2-1100 Accounts Payable	73,000,000.00		

Help F1 OK

Jurnal Otomatis atas Isian Saldo Awal Utang Usaha

2.3.2.Laporan Daftar Umur Utang

- Reports – Purchases– Payables – Reconciliation Detai
- Customise – Advance Filter : Selected Period : January toNopember, Financial Year : This Year (FY 2009)

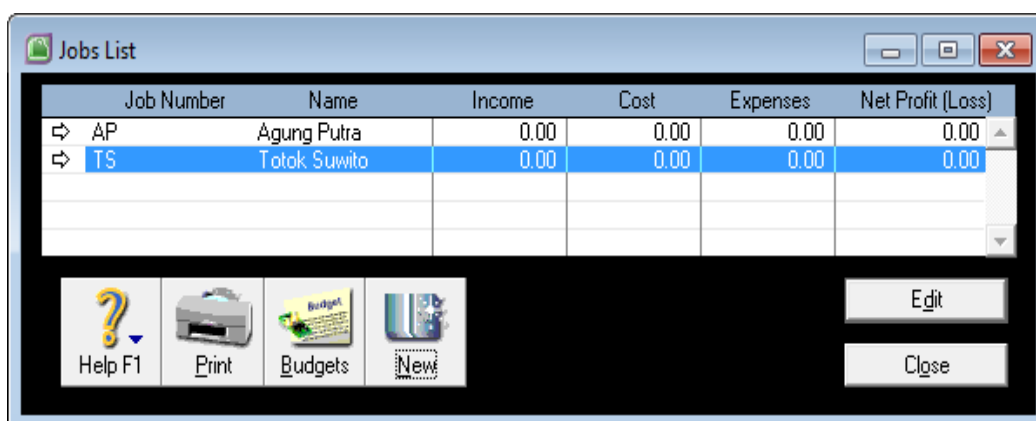
PT. TIGA CAHAYA PUTRA (032)						
Jl. Mayjen Haryono No. 11 Malang - Jawa Timur						
Payables Reconciliation [Detail]						
30/11/2009						
30/12/2010 9:48:18 PM						Page 1
ID#	Date	Total Due	0 - 30	31 - 60	61 - 90	90+
PT. OKE JAYA MANDIRI						
*None						
00000001	25/11/2009	73,000,000.00	73,000,000.00			
	Total:	73,000,000.00	73,000,000.00	0.00	0.00	0.00
	Grand Total:	73,000,000.00	73,000,000.00	0.00	0.00	0.00
	Ageing Percent:		100.0%	0.0%	0.0%	0.0%
	Payables Account:	73,000,000.00				
	Out of Balance Amount:	0.00				

- Klik Display

Laporan Rekonsiliasi Utang (Daftar Umur Utang)

2.4.Saldo Awal Piutang Karyawan

Piutang karyawan bukanlah bagian dari Piutang Usaha yang berasal dari transaksi penjualan. Piutang Karyawan bisa di kelompokkan sebagai bagian dari piutang lain-lain. Jika perusahaan menginginkan perincian dari saldo piutang per masing-masing karyawan, maka bisa menggunakan fasilitas perincian transaksi di dalam daftar job. Sebenarnya pengelompokan piutang karyawan sebagai bagian dari Job bukanlah cara yang seharusnya di MYOB. Hal ini untuk bisa mengelompokkan histori masing-masing



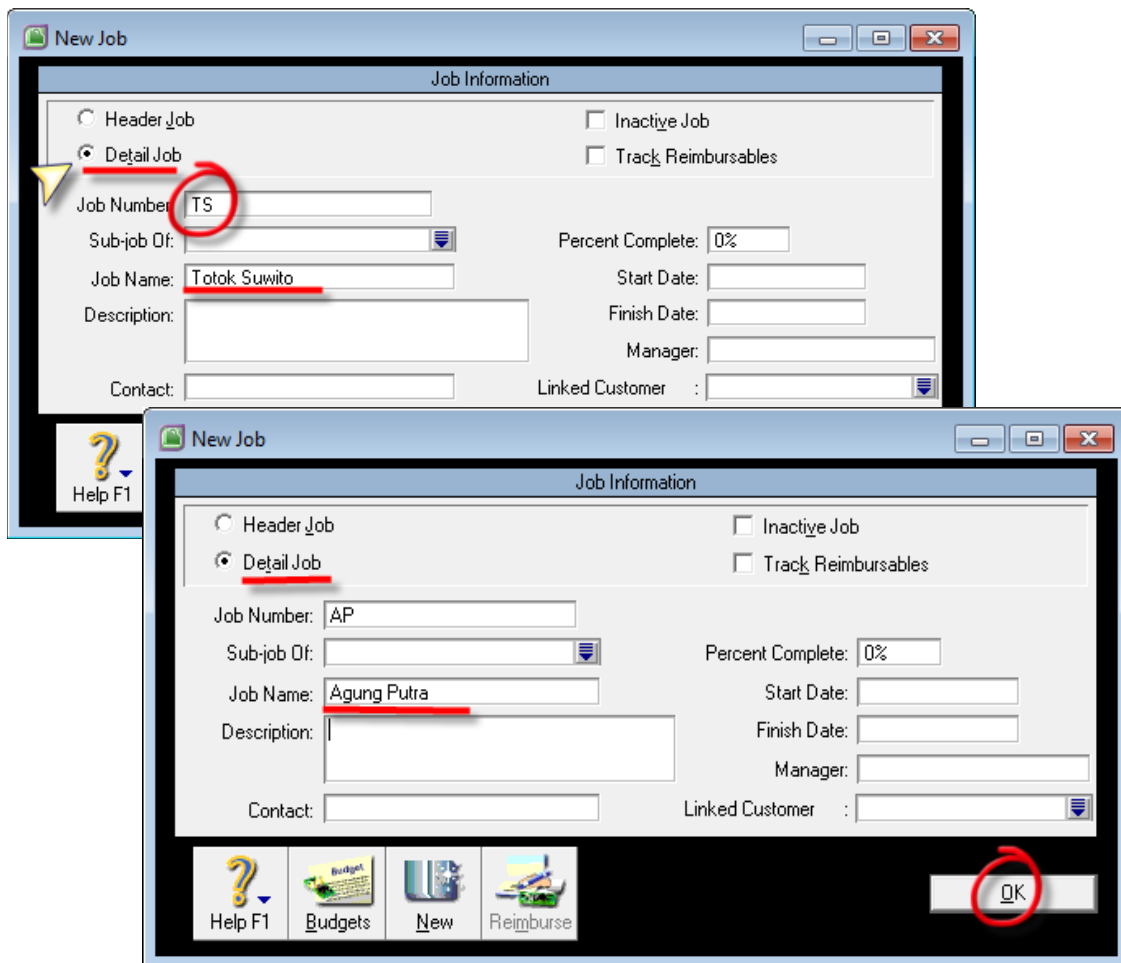
Job Number	Name	Income	Cost	Expenses	Net Profit (Loss)
AP	Agung Putra	0.00	0.00	0.00	0.00
TS	Totok Suwito	0.00	0.00	0.00	0.00

karyawan sesuai dengan histori masing-masing.

Mengelompokan Piutang Karyawan via Job Lists

2.4.1.Membuat Daftar Job untuk setiap Karyawan

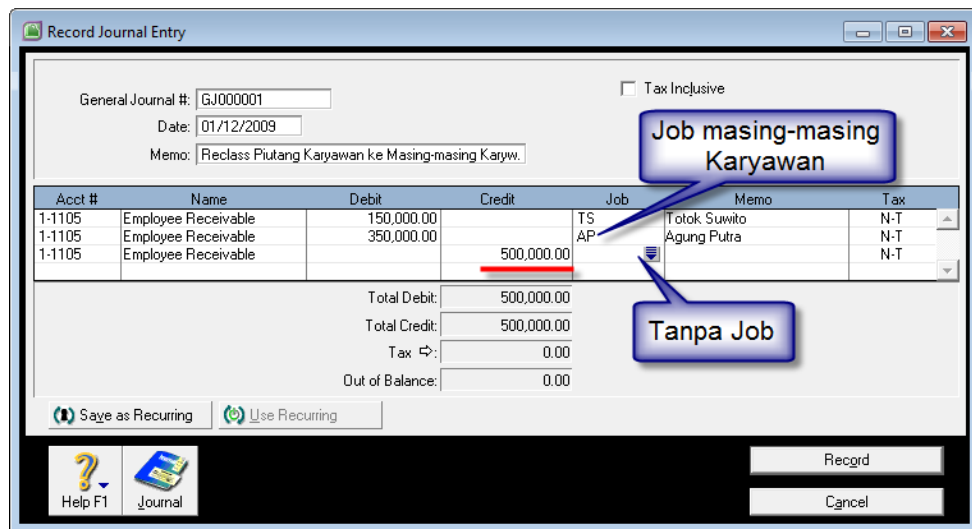
- Buka menu *Lists* – klik *Job*
- Isikan nama-nama karyawan didalam daftar job seperti berikut ini:



Membuat Daftar Piutang Karyawan Masing-masing

2.4.2. Mengisikan Saldo Awal Piutang Karyawan :

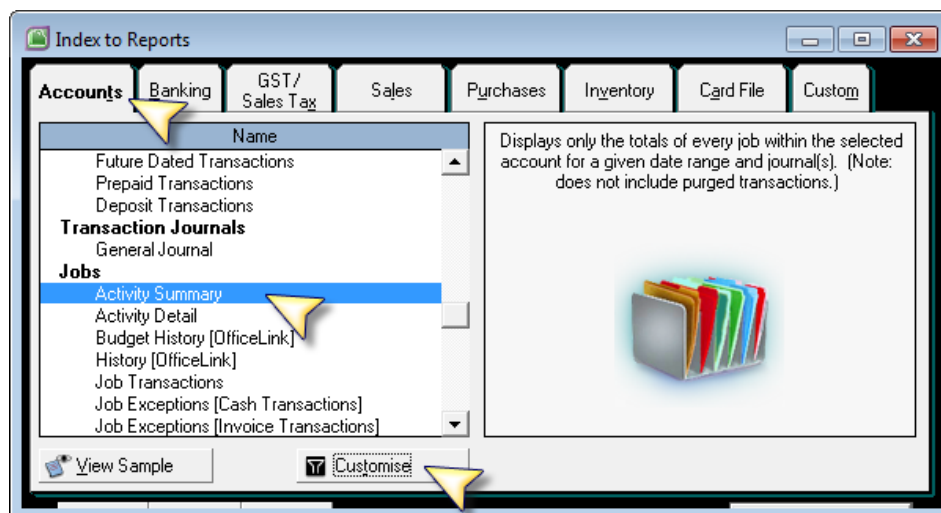
- Buka menu Accounts dari Command Centre
- Klik Record Journal Entry
- Isikan jurnal untuk mereclass piutang karyawan secara global ke masing-masing karyawan :



Mengisikan Saldo Awal Piutang Karyawan masing-masing Job List

2.4.3. Laporan Daftar Piutang Karyawan

- Reports – Accounts – Jobs – Activity Summary
- Customise – Advance Filter : Date From : 1 Desember 2009, Finishing : Include Balance Sheet Account.
- Klik Display



Menampilkan Laporan Piutang Karyawan via Jobs

PT. TIGA CAHAYA PUTRA (032)
 Jl. Mayjen Haryono No. 11
 Malang - Jawa Timur

Job Activity [Summary]

01/12/2009 To 31/12/2009

30/12/2010 9:53:11 PM Page 1

Job #	Job Name	Debit	Credit	Net Activity
1-1105	Employee Receivable			
AP	Agung Putra	350,000.00	0.00	350,000.00
TS	Totok Suwito	150,000.00	0.00	150,000.00
	Total:	500,000.00	0.00	500,000.00
	Grand Total:	500,000.00	0.00	500,000.00

Report Customisation - Activity Summary

Accounts: 1-1105 Jobs: All Customers:

Advanced Filters Report Fields **Finishing**

Separate Pages

Include Balance Sheet Accounts

Add to Reports Menu

Include Company Name

Include Company Address

Include Report Date and Time

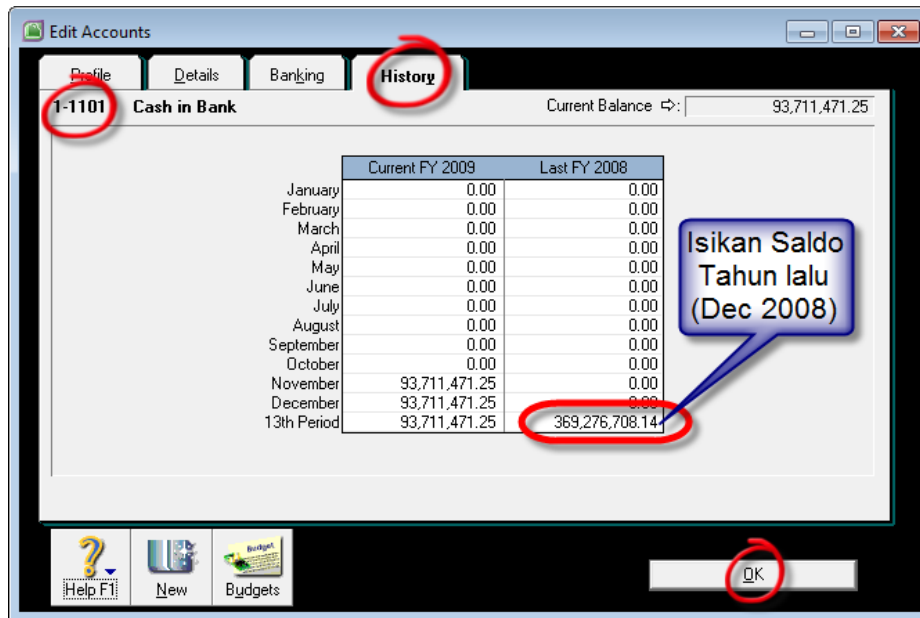
Help F1 Print Send To Format Cancel Display

Laporan Saldo Piutang Karyawan via Job Activity Summary

2.5.Saldo Awal Neraca Tahun Lalu

Supaya kita bisa menampilkan laporan komparasi laporan Neracatahun ini (current year) dengan tahun lalu, maka kita akan memasukkan histori akun Neraca disetiap akun Neraca. Selain itu fungsi memasukkan saldo awal neraca tahun lalu adalah untuk menyajikan laporan arus kas setahun penuh. Laporan arus kas yang disajikan oleh MYOB menggunakan metode Tidak Langsung. Metode Tidak langsung laporan arus kas dengan membandingkan saldo akunneraca tahun lalu dengan saldo akun neraca tahun yang bersangkutan.

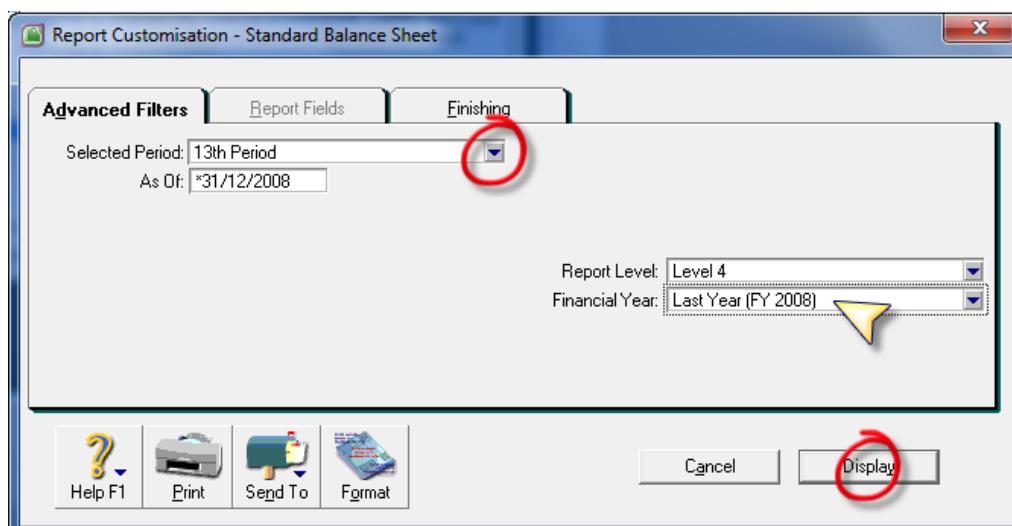
- Buka menu Accounts dari Command Centre
- Klik akun Detail (kelompok neraca) yang memiliki histori saldotahun sebelumnya (2008)
- Pilih bagian History, isikan angka saldo tahun lalu di periode 13 dikolom Last FY 2008.



Mengisikan Saldo Akun (History Tahun Lalu)

Laporan Neraca Tahun Lalu (Dec 2008)

- *Reports – Accounts – Balance Sheet – Standard Balance Sheet*
- *Customise – Advance Filter : Selected Period : Thirteen, Financial Year : Last Year*



(FY 2008

Menampilkan Laporan Neraca Tahun Lalu

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Balance Sheet

As of 13th Period 2008

30/12/2010
10:00:28 PM

Assets	
Current Assets	
Petty Cash	5,000,000.00
Cash in Bank	369,276,708.14
Marketable Securities	44,242,500.00
Accounts Receivable	136,977,500.00
Allowance for Uncollectible Ac	(6,848,875.00)
Employee Receivable	425,000.00
Other Receivable	500,000.00
Merchandise of Inventory	162,902,500.00
Office Supplies	24,395,000.00
Value Added Tax - In (VAT-In)	5,479,100.00
Prepaid Income Tax	44,000,000.00
Total Current Assets	<u>786,349,433.14</u>
Fixed Assets	
Land	200,000,000.00
Vehicles	135,000,000.00
Accum. Deprec. Vehicles	(63,281,250.00)
Equipment	817,000,000.00
Accum. Deprec. Equipment	(531,625,000.00)
Total Fixed Assets	<u>557,093,750.00</u>
Other Assets	
Building in Process	<u>265,300,000.00</u>
Total Other Assets	<u>265,300,000.00</u>
Total Assets	<u>1,608,743,183.14</u>
Liabilities	
Current Liabilities	
Accounts Payable	62,050,000.00
Insurance Liability	2,589,550.00
Wages & Salaries Payable	21,500,000.00
Electricity, Telp & Water Pay	747,000.00
Value Added Tax-Out (VAT-Out)	17,947,750.00
Income Tax Payable	16,560,000.00
Dividend Payable	22,500,000.00
Other Current Liabilities	112,500.00
Total Current Liabilities	<u>144,006,800.00</u>
Long Term Liabilities	
Bank Loan	<u>309,431,101.86</u>
Total Long Term Liabilities	<u>309,431,101.86</u>
Total Liabilities	<u>453,437,901.86</u>
Net Assets	<u>1,155,305,281.28</u>
Equity	
Common Stock	125,000,000.00
Retained Earnings	<u>1,030,305,281.28</u>
Total Equity	<u>1,155,305,281.28</u>

Laporan Neraca Akhir Tahun 2008 (Last Year)

Neraca Perbandingan Tahun Lalu (Dec 2008)

- Reports – Accounts – Balance Sheet – Last Year Analysis
- Customise – Advance Filter : Selected Period : Thirteen,
- Klik Display

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Balance Sheet [Last Year Analysis]

13th Period 2009

30/12/2010
10:05:34 PM

	This Year	Last Year	\$ Difference	% Difference
Assets				
Current Assets				
Petty Cash	5,000,000.00	5,000,000.00	0.00	0.0%
Cash in Bank	93,711,471.25	369,276,708.14	(275,565,236.89)	(74.6%)
Marketable Securities	53,040,000.00	44,242,500.00	8,797,500.00	19.9%
Accounts Receivable	161,150,000.00	136,977,500.00	24,172,500.00	17.6%
Allowance for Uncollectible Ac	(6,848,875.00)	(6,848,875.00)	0.00	0.0%
Employee Receivable	500,000.00	425,000.00	75,000.00	17.6%
Other Receivable	0.00	500,000.00	(500,000.00)	(100.0%)
Merchandise of Inventory	191,650,000.00	162,902,500.00	28,747,500.00	17.6%
Office Supplies	28,700,000.00	24,395,000.00	4,305,000.00	17.6%
Value Added Tax - In (VAT-In)	6,446,000.00	5,479,100.00	966,900.00	17.6%
Prepaid Income Tax	42,790,000.00	44,000,000.00	(1,210,000.00)	(2.8%)
Prepaid Rent	90,000,000.00	0.00	90,000,000.00	NA
Total Current Assets	666,138,596.25	786,349,433.14	(120,210,836.89)	(15.3%)
Fixed Assets				
Land	200,000,000.00	200,000,000.00	0.00	0.0%
Vehicles	135,000,000.00	135,000,000.00	0.00	0.0%
Accum. Deprec. Vehicles	(63,281,250.00)	(63,281,250.00)	0.00	0.0%
Equipment	817,000,000.00	817,000,000.00	0.00	0.0%
Accum. Deprec. Equipment	(531,625,000.00)	(531,625,000.00)	0.00	0.0%
Total Fixed Assets	557,093,750.00	557,093,750.00	0.00	0.0%
Other Assets				
Building in Process	758,000,000.00	265,300,000.00	492,700,000.00	185.7%
Total Other Assets	758,000,000.00	265,300,000.00	492,700,000.00	185.7%
Total Assets	1,981,232,346.25	1,608,743,183.14	372,489,163.11	23.2%
Liabilities				
Current Liabilities				
Accounts Payable	73,000,000.00	62,050,000.00	10,950,000.00	17.6%
Insurance Liability	2,836,240.00	2,589,550.00	246,690.00	9.5%
Wages & Salaries Payable	0.00	21,500,000.00	(21,500,000.00)	(100.0%)
Electricity, Telp & Water Pay	0.00	747,000.00	(747,000.00)	(100.0%)
Value Added Tax-Out (VAT-Out)	21,115,000.00	17,947,750.00	3,167,250.00	17.6%
Income Tax Payable	0.00	16,560,000.00	(16,560,000.00)	(100.0%)
Dividend Payable	0.00	22,500,000.00	(22,500,000.00)	(100.0%)
Other Current Liabilities	0.00	112,500.00	(112,500.00)	(100.0%)
Total Current Liabilities	96,951,240.00	144,006,800.00	(47,055,560.00)	(32.7%)
Long Term Liabilities				
Bank Loan	300,506,888.76	309,431,101.86	(8,924,213.10)	(2.9%)
Total Long Term Liabilities	300,506,888.76	309,431,101.86	(8,924,213.10)	(2.9%)
Total Liabilities	397,458,128.76	453,437,901.86	(55,979,773.10)	(12.3%)
Net Assets	1,583,774,217.49	1,155,305,281.28	428,468,936.21	37.1%
Equity				
Common Stock	125,000,000.00	125,000,000.00	0.00	0.0%
Retained Earnings	1,030,305,281.28	1,030,305,281.28	0.00	0.0%
Current Year Earnings	428,468,936.21	0.00	428,468,936.21	NA
Total Equity	1,583,774,217.49	1,155,305,281.28	428,468,936.21	37.1%

Laporan Neraca Perbandingan dengan Tahun Lalu

BAB 3

PENGINPUTAN DOKUMEN TRANSAKSI

Dokumen 9001 – Pengeluaran Kas/Bank

Transaksi ini mencatat pembayaran Gaji dan Upah pada periodesebelumnya. Dikarenakan didalam Neraca Saldo tidak tercantum UtangGaji dan Upah, maka transaksi ini diakui sebagai biaya gaji dan upahpada bulan Desember 2009.

Transaksi ini dicatat dari modul Banking – Spend Money (Ctrl+H).

1. *Accounts* : pilih Cash in Bank
2. *Cheque Account* : nomor voucher pengeluaran, ketik 01/BKK.
3. *Date* : 01/12/2009 (01 Desember 2009), tekan spasi di keyboardakan ditampilkan kalender untuk memastikan tanggal yang benar.
4. *Amount* : 23.125.000 (ketik)
5. *Payee* : ketik penerima uang, Bagian Gaji dan Upah.
6. *Memo* : ketik keterangan atas transaksi tersebut.
7. *Acct #* : tekan enter, pilih akun yang sesuai
8. *Amount* : isikan angka setiap akun yang dibayarka
9. *Memo* : ketik keterangan tambahan selain Memo yang diatas
10. Tekan Ctrl R : untuk menampilkan jurnal
11. Tekan OK, jika jurnal yang ditampilkan sudah benar

Account: 1-1101 Cash in Bank Balance ⇄: 93,711,471.25 Tax Inclusive

Card : Cheque No.: 01/BKK
 Payee : Bagian Gaji dan Upah Date: 01/12/2009
 Amount: 23,125,000.00
 Twenty-Three Million One Hundred Twenty-Five Thousand Rupiah Only
 Memo: Pembayaran Gaji Karyawan Bulan Nop. 2009 FT. TIGA CAHAYA PUTRA (032)

Acct #	Name	Amount	Job	Memo	Tax
6-1100	Wages & Salaries Expense	7,000,000.00		Sales	N-T
6-2100	Wages & Salaries Expense	16,500,000.00		General & Adm.	N-T
2-1105	Income Tax Payable	(375,000.00)		Potongan PPh 21	N-T

Total Allocated: 23,125,000.00
 Tax ⇄: 0.00
 Total Paid: 23,125,000.00
 Out of Balance: 0.00

Cheque Already Printed
 Remittance Advice Delivery Status: To be Printed

Save as Recurring Use Recurring

Help F1 Print Journal Register

Ctrl + R

Recrd Cancel

Recap Transaction in Spend Money

Src	Date	ID#	Account	Debit	Credit	Job
CD	01/12/2009		Pembayaran Gaji Karyawan Bulan Nop. 2009			
		01/BKK	1-1101 Cash in Bank		23,125,000.00	
		01/BKK	6-1100 Wages & Salaries Expens	7,000,000.00		
		01/BKK	6-2100 Wages & Salaries Expens	16,500,000.00		
		01/BKK	2-1105 Income Tax Payable		375,000.00	

Help F1

OK

12. Tekan tombol Record, untuk menyimpan transaksi tersebut.

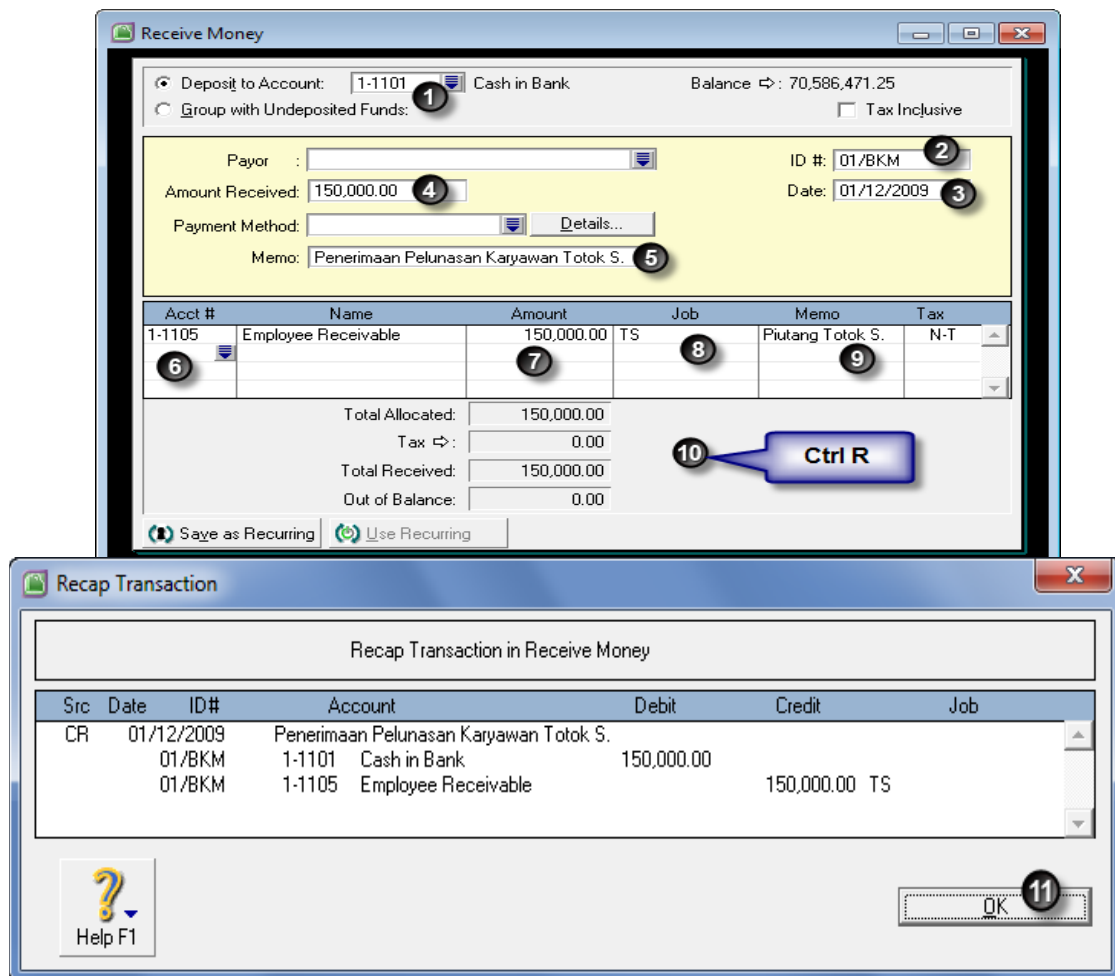
Banking – Spend Money – Gaji & Upah

Dokumen 9002 – Penerimaan Kas/Bank

Transaksi ini mencatat penerimaan pembayaran pinjaman dari karyawan ke Kas atas nama Totok S. Transaksi ini dicatat melalui modul Banking – Receive Money (Ctrl D)

1. *Deposit to Account* : pilih Cash in Bank
2. *ID #*: nomor voucher penerimaan, ketik 01/BKM.
3. *Date* : 01/12/2009 (01 Desember 2009), tekan spasi di keyboardakan ditampilkan kalender untuk memastikan tanggal yang benar.
4. *Amount Received* : 150.000 (ketik)
5. *Memo* : ketik keterangan atas transaksi tersebut.
6. *Acct #* : tekan enter, pilih akun yang sesuai (Employee Receivable)

7. *Amount* : isikan angka setiap akun yang diterima (otomatis)
8. *Job* : isikan kode Job atas karyawan tersebut (TS)
9. *Memo* : ketik keterangan tambahan (Piutang Totok S)
10. Tekan Ctrl R : untuk menampilkan jurnal
11. Tekan OK, jika jurnal yang ditampilkan sudah benar
12. Tekan tombol Record, untuk menyimpan transaksi tersebut.



Banking – Receive Money – Employee Receivable

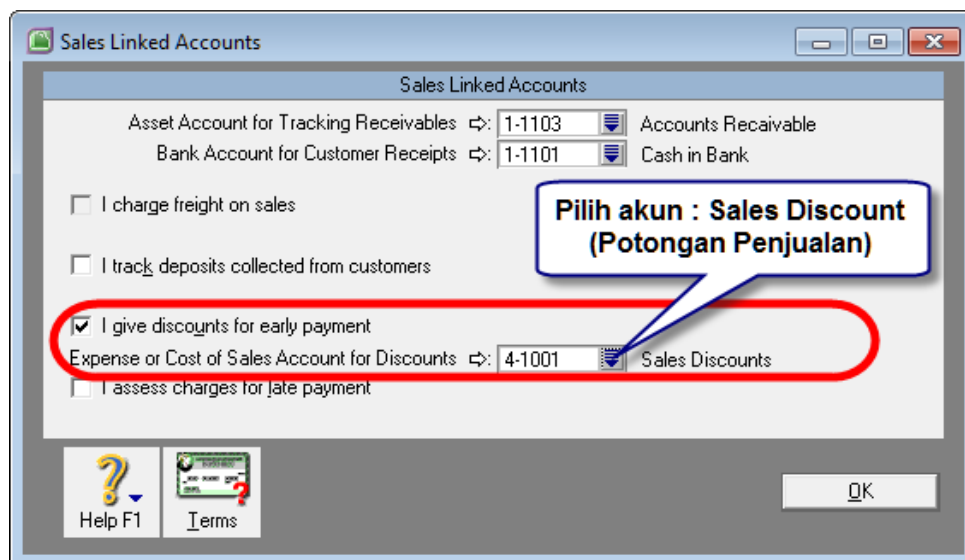
Dokumen 9003 – Penerimaan Kas/Bank

Transaksi ini mencatat penerimaan pembayaran piutang dari PT.Meteor Abadi tertanggal 23 Nopember 2009 lalu. Sehubungan dengan penjualan tersebut dengan termin 2/10 n/30, dan dibayarkan pada tanggal 2 Des 2009 (masih dalam tempo diskon), maka kita akan memberikan diskon sebesar 2% dari total piutang 77.000.000 dengan diskon sebesar 1.540.000,- Kebiasaan umum yang berlaku didalam praktek dagang di Indonesia, potongan penjualan/pembelian dihitung dari harga jual/harga belisebelum PPN. Hal ini untuk memudahkan perhitungan pajak (ppn) supaya tidak membuat faktur

pajak atas pemotongan tersebut. Potongan Penjualan di MYOB dicatat sesuai dengan link account sales dengan 2 kondisi sbb:

1. Satu baris transaksi harus dibayar lunas, baru akun potongan dicatat oleh MYOB. Jika tidak lunas maka potongan di kolom Discount tidak terjurnal oleh MYOB. Jika transaksi penjualan atas baris faktur yang dibayar tersebut sebelumnya dikenakan PPN, maka atas nilai diskon yang diisikan di kolom Discount, otomatis dihitung PPN juga oleh MYOB (inclusif tax). Untuk hal ini, maka kita harus melakukan revisi (mengganti kode pajak pada transaksi pemotongan tersebut. Menentukan Link Accounts untuk Sales :

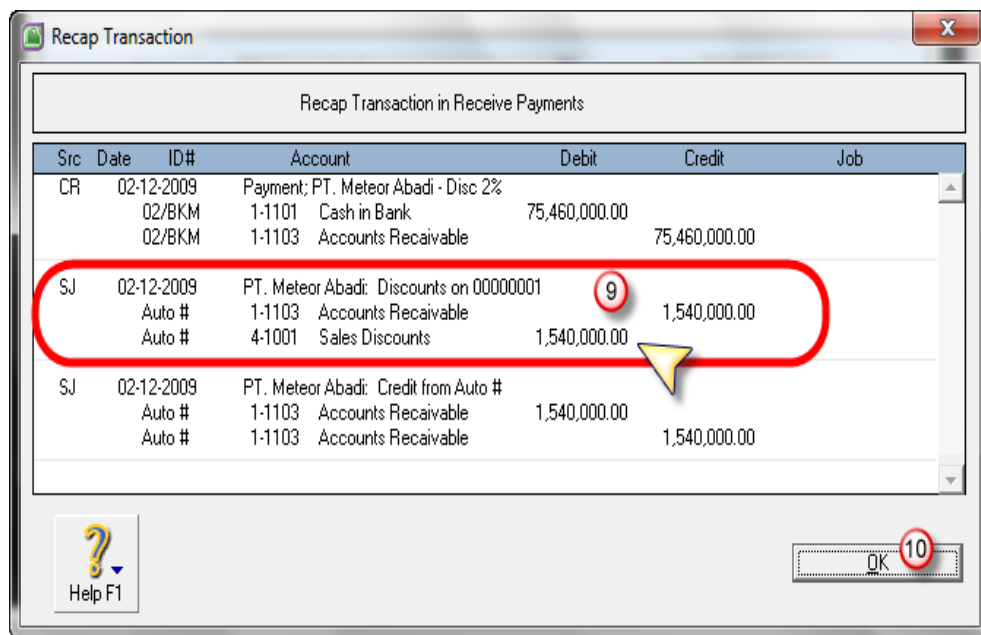
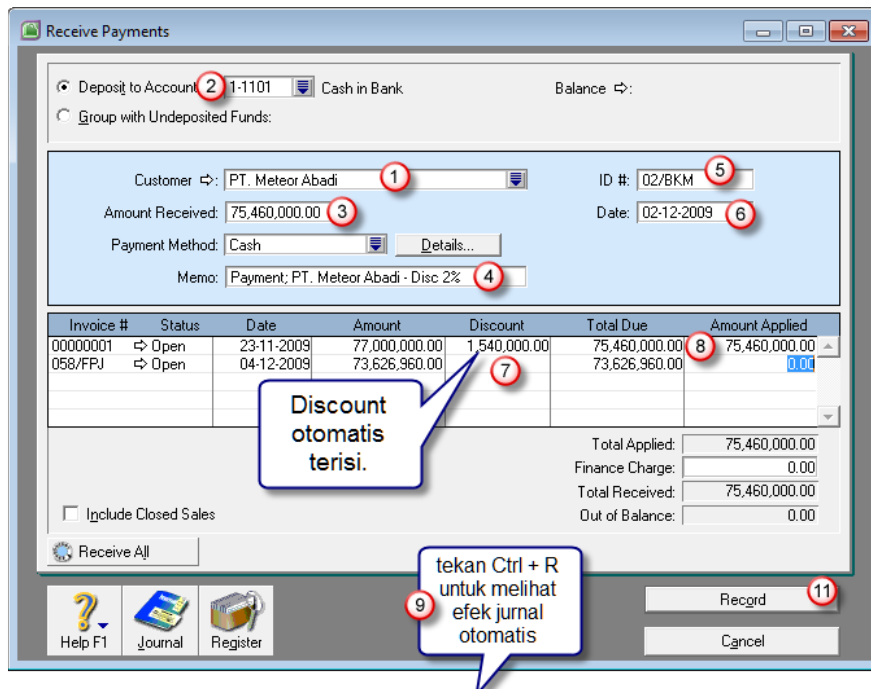
- Buka menu Setup – Linked Accounts – Sales Accounts.
- Aktifkan pilihan *I assess charges for late payment*
- *Income Account* : pilih akun *Sales Discount*. Klik OK.



Setup – Linked Accounts – Sales Accounts – Sales Discount

Transaksi ini dicatat melalui modul Sales – Receive Payment (Ctrl B)

1. *Customer* □: pilih customer PT. Meteor Abadi
2. *Deposit to Account* : pilih 1-1101 (Cash in Bank)
3. *Amount Received* : ketik 75.460.000,-
4. *Memo* : keterangan atas transaksi, tambahkan informasi diskon 2% di bagian teks terakhir di memo tersebut.
5. *ID #* : ketik nomor voucher penerimaan (02/BKM)
6. *Date* : tanggal penerimaan (02 Des 2009)



Sales – Receive Payments – PT. Meteor Abadi

7. Discount : terisi otomatis senilai potongan 2%.

Catatan:

Potongan ini akan dijurnal oleh MYOB jika satu baris faktur telah lunas. Jika penjualan tersebut sebelumnya dikenakan PPN maka saat memberikan potongan MYOB akan menghitung langsung PPN secara inclusive. Jika tidak menginginkan dihitung PPN

secarainclusive, maka bisa di edit transaksi alokasi potongan tersebut. Akan diberikan contoh penyelesaian pada kasus lainnya.

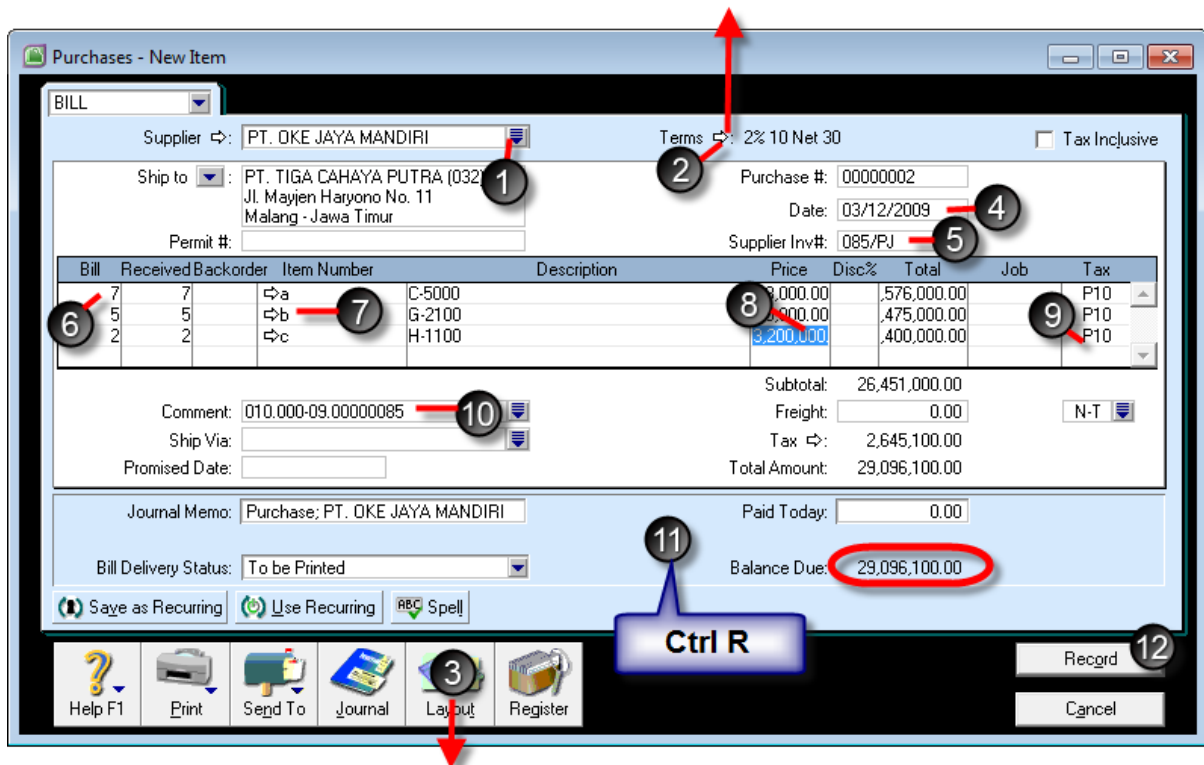
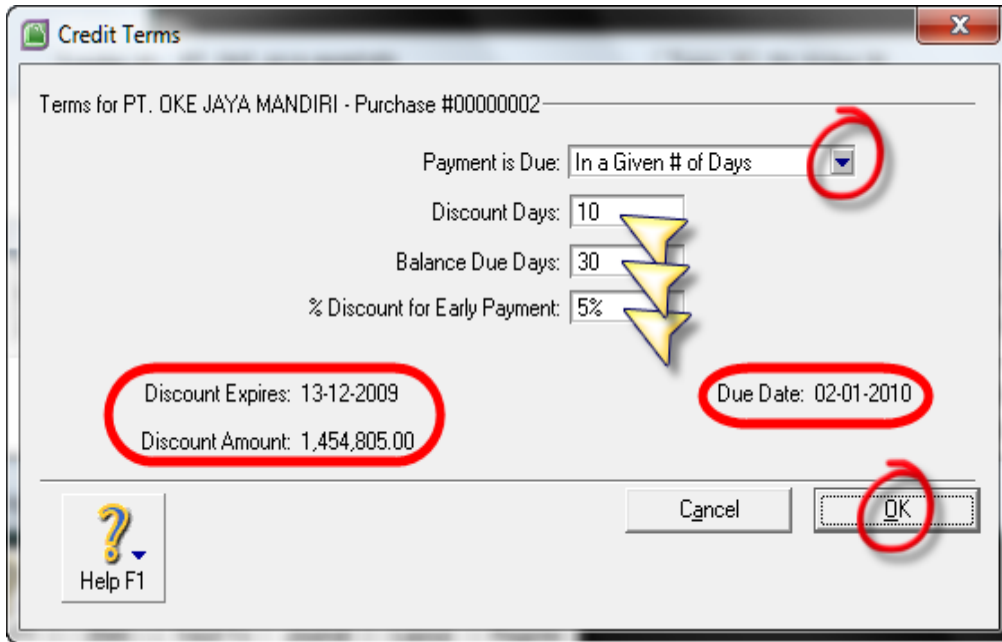
8. *amount Applied* : klik dan otomatis terisi jumlah penerimaan bersih
9. Tekan kombinasi Ctrl R untuk melihat efek jurnal.
10. Setelah jurnalnya dilihat sudah benar, klik OK..
11. Klik tombol Record untuk menyimpan transaksi. Tekan Print Later.

Dokumen 9004 – Pembelian Kredit

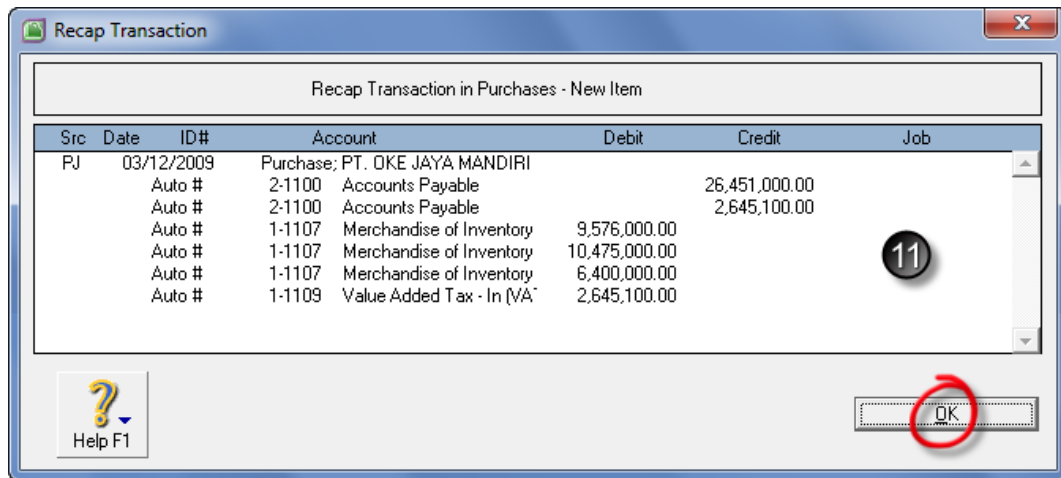
Transaksi ini mencatat pembelian barang dari PT. Oke Jaya Mandiri dengan termin 5/10 n/30.

Transaksi ini dicatat melalui modul Purchases – Enter Purchases - Bill.

1. *Supplier* : pilih PT. OKE JAYA MANDIRI
2. *Terms* : klik anak panah putih, lalu isikan termin pembelian.
 - Payment is Due : in a Given # of Days
 - Discount Days : 10
 - Balance Due Day : 30
 - % Discount : 2
 - Klik OK.
3. *Layout* : klik tombol layout untuk memilih model tampilan isian transaksi pembelian, lalu pilih Item, lalu klik OK
4. *Date* : isikan tanggal pembelian (02 Des 2009)
5. *Supplier Inv #* : isikan nomor faktur dari supplier (085/PJ)
6. *Bill* : ketik jumlah kuantitas barang yang dibeli disetiap baris item
7. *Item Number* : tekan enter, lalu pilih kode barang yang dibeli.
Description otomatis muncul nama barang yang dibeli. Bisa di ganti sesuai keperluan.
8. *Price* : ketik harga pembelian per unit barang
9. *Tax* : pilih kode Pajak PPN supaya dikenakan PPN 10%
10. *Comment* : field ini dimanfaatkan untuk mencatat nomor faktur pajak pembelian dari supplier
11. Ctrl R : tekan kombinasi tombol Ctrl R di keyboard untuk melihat efek jurnalnya.
12. Record : tekan tombol Record untuk menyimpan transaksi.

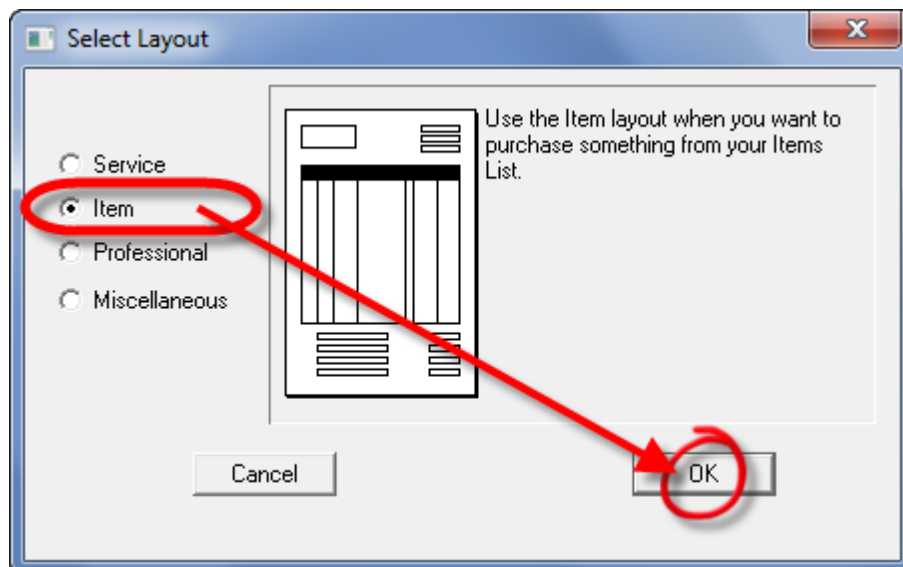


Purchases – Enter Purchases – Bill – Item Layout



Recap Transaction – Enter Purchases

Dokumen 9005 – Penjualan Kredit



Transaksi ini mencatat penjualan barang kepada Ivan Cellular dengan termin 2/10 n/30.

Transaksi ini dicatat melalui modul Sales – Enter Sales - Invoice.

1. *Customer* : pilih Ivan Cellular
2. *Terms* : klik anak panah putih, lalu isikan termin penjualan.
 - *Payment is Due* : in a Given # of Days

- Discount Days : 10
- Balance Due Day : 30
- % Discount : 2
- Klik OK.

3. *Tax Inclusive* : inaktifkan (jangan di contreng dengan meng-klik)

4. *Invoice #* : isikan nomor faktur (057/FPJ)

5. *Date* : isikan tanggal pembelian (03 Des 2009)

6. *Layout* : klik tombol layout untuk memilih model tampilan isian transaksi pembelian, lalu pilih Item, lalu klik OK

7. *Ship* : ketik jumlah kuantitas barang yang dijual disetiap baris item.

8. *Item Number* : tekan enter, lalu pilih kode barang yang dijual.

Description otomatis muncul nama barang yang dijual.

9. *Price* : ketik harga penjualan per unit barang

10. *Tax* : pilih kode Pajak PPN supaya dikenakan PPN 10%

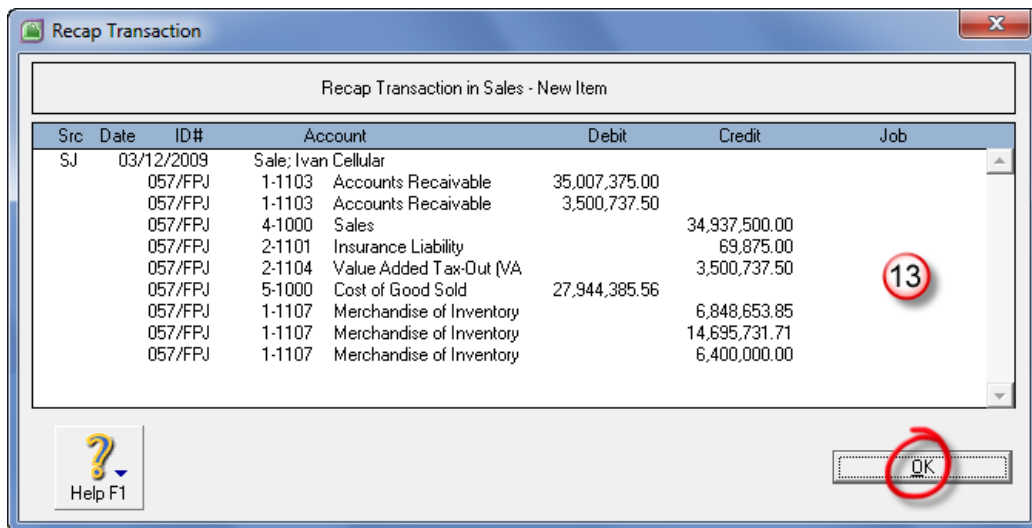
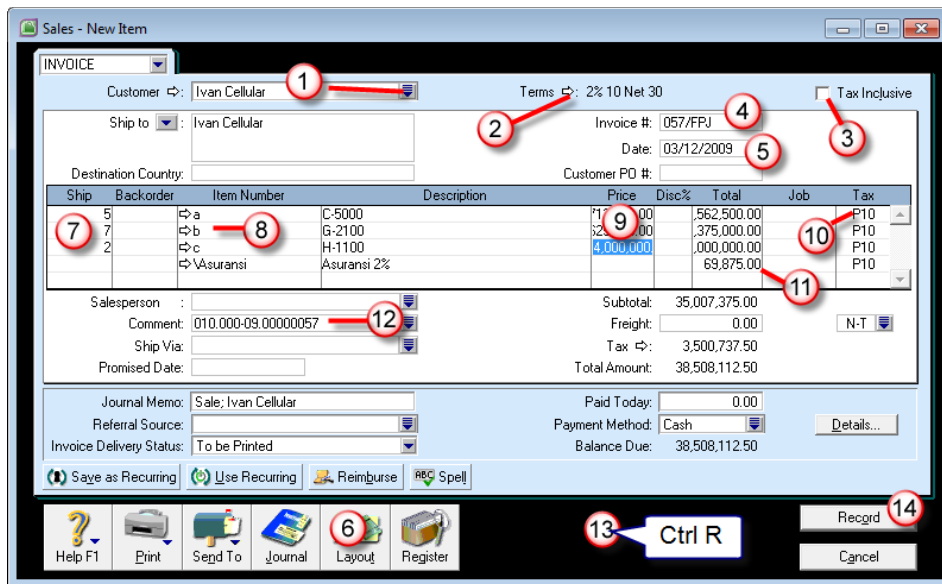
11. Untuk baris terakhir :

- *Item Number* : \Asuransi, *Price* : kosongkan,
- isikan Total asuransi manual sebesar 69.875,-

12. *Comment* : field ini dimanfaatkan untuk mencatat nomor faktur pajak penjualan kepada pelanggan (customer)

13. Ctrl R : tekan kombinasi tombol Ctrl R di keyboard untuk melihat efek jurnalnya.

14. Record : tekan tombol Record untuk menyimpan transaksi.



Sales – Enter Sales – Invoice – Item Layout

Dokumen 9006 – Penjualan Kredit

Transaksi ini mencatat penjualan barang kepada PT. Meteor Abadi dengan termin 2/10 n/30.

Transaksi ini dicatat melalui modul Sales – Enter Sales - Invoice.

1. *Customer* : pilih PT. Meteor Abadi
2. *Terms* : klik anak panah putih, lalu isikan termin penjualan.
3. *Tax Inclusive* : inaktifkan (jangan di contreng dengan meng-klik)

Sales - New Item

INVOICE

Customer: PT. Meteor Abadi **1** Terms: 2% 10 Net 30 **2** Tax Inclusive **3**

Ship to: PT. Meteor Abadi **4**
 Jl. Brigjen Slamet Riyadi No. 10
 Malang **5** Invoice #: 058/FPJ **4**
 Date: 04/12/2009 **5** Customer PO #:

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
7 12		a 8	C-5000	500.00		550,000.00		P10
10		b	G-2100	200.00		250,000.00		P10
5		c	H-1100	100,000.00		100,000.00		P10
			Total Penjualan:			800,000.00		
			Asuransi 2%			133,600.00		P10

Salesperson: **13** Subtotal: 66,933,600.00
 Comment: 010.000-09.00000058 **13** Freight: 0.00
 Ship Via: **12** Tax: 6,693,360.00
 Promised Date: Total Amount: 73,626,960.00

Journal Memo: Sale: PT. Meteor Abadi
 Referral Source:
 Invoice Delivery Status: To be Printed

Paid Today: 0.00
 Payment Method: Cash
 Balance Due: 73,626,960.00

Save as Recurring Use Recurring Reimburse Spell

Help F1 Print Send To Journal Layout Register **6** **Ctrl R** Recgd **15** Cancel

11 Klik mouse kanan, Insert Subtotal
12

Recap Transaction

Recap Transaction in Sales - New Item

Src	Date	ID#	Account	Debit	Credit	Job
SJ	04/12/2009		Sale: PT. Meteor Abadi			
		058/FPJ	1-1103 Accounts Receivable	66,933,600.00		
		058/FPJ	1-1103 Accounts Receivable	6,693,360.00		
		058/FPJ	4-1000 Sales		66,800,000.00	
		058/FPJ	2-1101 Insurance Liability		133,600.00	
		058/FPJ	2-1104 Value Added Tax-Out (VA)		6,693,360.00	14
		058/FPJ	5-1000 Cost of Good Sold	53,430,671.67		
		058/FPJ	1-1107 Merchandise of Inventory		16,436,769.23	
		058/FPJ	1-1107 Merchandise of Inventory		20,993,902.44	
		058/FPJ	1-1107 Merchandise of Inventory		16,000,000.00	

Help F1 **OK**

Sales – Enter Sales – Invoice – Item Layout

Transaction Journal

General Disbursements Receipts **Sales** Purchases Inventory All

Dated From: 17-12-2009 To: 17-12-2009
 ID From: To:

Date	ID#	Account	Debit	Credit	Job
17-12-2009	CV. Agung Sakti: 00000007	Discounts on 62/FPJ			
	1-1103	Accounts Receivable		1,272,289.50	
	00000007	Accounts Receivable		127,228.95	
	00000007	4-1001 Sales Discounts	1,272,289.50		
	00000007	2-1104 Value Added Tax-Out (VA	127,228.95		
17-12-2009	CV. Agung Sakti: SJ000012	Credit from 00000007			
	1-1103	Accounts Receivable	1,399,518.45		
	SJ000012	1-1103 Accounts Receivable		1,399,518.45	

Sales - Edit Service

INVOICE

Customer: CV. Agung Sakti Terms: 2% 10 Net 30 Tax Inclusive

Ship to: CV. Agung Sakti, Jl. Surabaya No. 25 Malang Invoice #: 10/BKM
 Date: 17-12-2009
 Destination Country: Customer PO #:

Description	Acct#	Amount	Job	Tax
	4-1001	-263,725.00		N-T
	4-1001	-693,000.00		N-T
	4-1001	-440,000.00		N-T
	4-1001	-2,793.45		N-T

Journal Layout Register OK Cancel

Transaction Journal

General Disbursements Receipts **Sales** Purchases Inventory All

Dated From: 17-12-2009 To: 17-12-2009
 ID From: To:

Date	ID#	Account	Debit	Credit	Job
17-12-2009	CV. Agung Sakti: 00000007	Discounts on 62/FPJ			
	1-1103	Accounts Receivable		1,399,518.45	
	00000007	4-1001 Sales Discounts	1,399,518.45		
17-12-2009	CV. Agung Sakti: SJ000012	Credit from 00000007			
	1-1103	Accounts Receivable	1,399,518.45		
	SJ000012	1-1103 Accounts Receivable		1,399,518.45	

Help F1 Print Close

Jurnal Potongan Penjualan setelah diperbaiki pajaknya.

Jurnal Potongan Penjualan setelah diperbaiki

Dokumen 9027 – Penjualan Tunai

Transaksi Penjualan tunai dicatat melalui modul Penjualan (Sales –Enter Sales – Invoice). Penyelesaian bukti dokumen ini seperti penyelesaian bukti dokumen 9010. Transaksi ini dicatat melalui modul Sales – Enter Sales.

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
2		a	C-5000	12,500.00		425,000.00		P10
3		b	G-2100	25,000.00		875,000.00		P10
2		c	H-1100	100,000.00		0,000,000.00		P10
			Subtotal			300,000.00		
			Asuransi 2%			38,600.00		P10

Src	Date	ID#	Account	Debit	Credit	Job
SJ	20/12/2009		Sale; KASIR PENJUALAN TUNAI			
		11/BKM	1-1103 Accounts Receivable	19,338,600.00		
		11/BKM	1-1103 Accounts Receivable	1,933,860.00		
		11/BKM	4-1000 Sales		19,300,000.00	
		11/BKM	2-1101 Insurance Liability		38,600.00	
		11/BKM	2-1104 Value Added Tax-Out (VA		1,933,860.00	
		11/BKM	5-1000 Cost of Good Sold	15,292,891.58		
		11/BKM	1-1107 Merchandise of Inventory		2,742,235.04	
		11/BKM	1-1107 Merchandise of Inventory		6,338,891.83	
		11/BKM	1-1107 Merchandise of Inventory		6,211,764.71	
CR	20/12/2009		KASIR PENJUALAN TUNAI for 11/BKM			
		CR000003	1-1101 Cash in Bank	21,272,460.00		
		CR000003	1-1103 Accounts Receivable		21,272,460.00	

Recap Transaction

Recap Transaction in Sales - New Item

Src	Date	ID#	Account	Debit	Credit	Job
SJ	20/12/2009		Sale; KASIR PENJUALAN TUNAI			
		11/BKM	1-1103 Accounts Receivable	19,338,600.00		
		11/BKM	1-1103 Accounts Receivable	1,933,860.00		
		11/BKM	4-1000 Sales		19,300,000.00	
		11/BKM	2-1101 Insurance Liability			38,600.00
		11/BKM	2-1104 Value Added Tax-Out (VA			1,933,860.00
		11/BKM	5-1000 Cost of Good Sold	15,292,891.58		
		11/BKM	1-1107 Merchandise of Inventory		2,742,235.04	
		11/BKM	1-1107 Merchandise of Inventory		6,338,891.83	
CR	20/12/2009	Auto #	1-1101 Cash in Bank	21,272,460.00		
		Auto #	1-1103 Accounts Receivable		21,272,460.00	

Enter Sales – Invoice – Layout : Item – Paid Today (Cash Sales)

Receive Payments

Account: 1-1101 Cash in Bank Balance ⇄: 144,557,268.85

Customer ⇄: KASIR PENJUALAN TUNAI ID #: 11/BKM

Amount Received: 21,272,460.00 Date: 20/12/2009

Payment Method: Cash

Memo: KASIR PENJUALAN TUNAI for 11/BKM

Invoice #	Status	Date	Amount	Discount	Total Due	Amount Applied
11/BKM	⇄ Closed	20/12/2009				21,272,460.00

Total Applied: 21,272,460.00
 Finance Charge: 0.00
 Total Received: 21,272,460.00
 Out of Balance: 0.00

Include Closed Sales

Help F1 Journal Register OK Cancel

Mengganti No ID (Voucher) Penerimaan Penjualan Tunai

Dokumen 9028 – Pencatatan Utang Deviden

Transaksi ini dicatat melalui modul Accounts – Record Journal Entry. Isikan jurnal seperti tampil pada gambar berikut ini.

Record Journal Entry

Tax Inclusive

General Journal #: 02/BM **1**

Date: 21/12/2009 **2**

Memo: Deviden th 2009 @ 3.500/lbr saham = 10.000 lbr **3**

Acct #	Name	Debit	Credit 6	Job	Memo	Tax
3-1002	Dividend	35,000,000.00			10.000 lbr @ 3.500	N-T
2-1105	Income Tax Payable		3,500,000.00		PPH Ps 4-2 (Deviden	N-T
2-1106	Dividend Payable		31,500,000.00			N-T
4					7	
Total Debit:		35,000,000.00				
Total Credit:		35,000,000.00				
Tax ⇄:		0.00				
Out of Balance:		0.00				

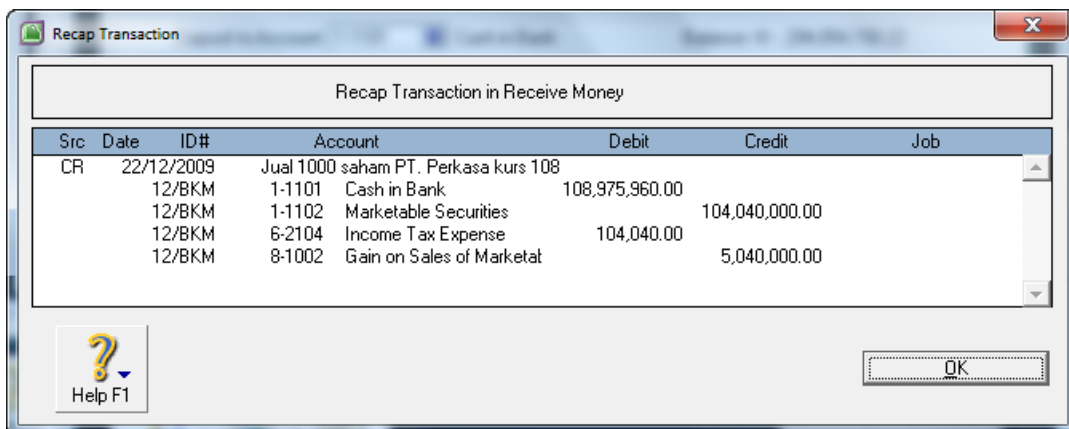
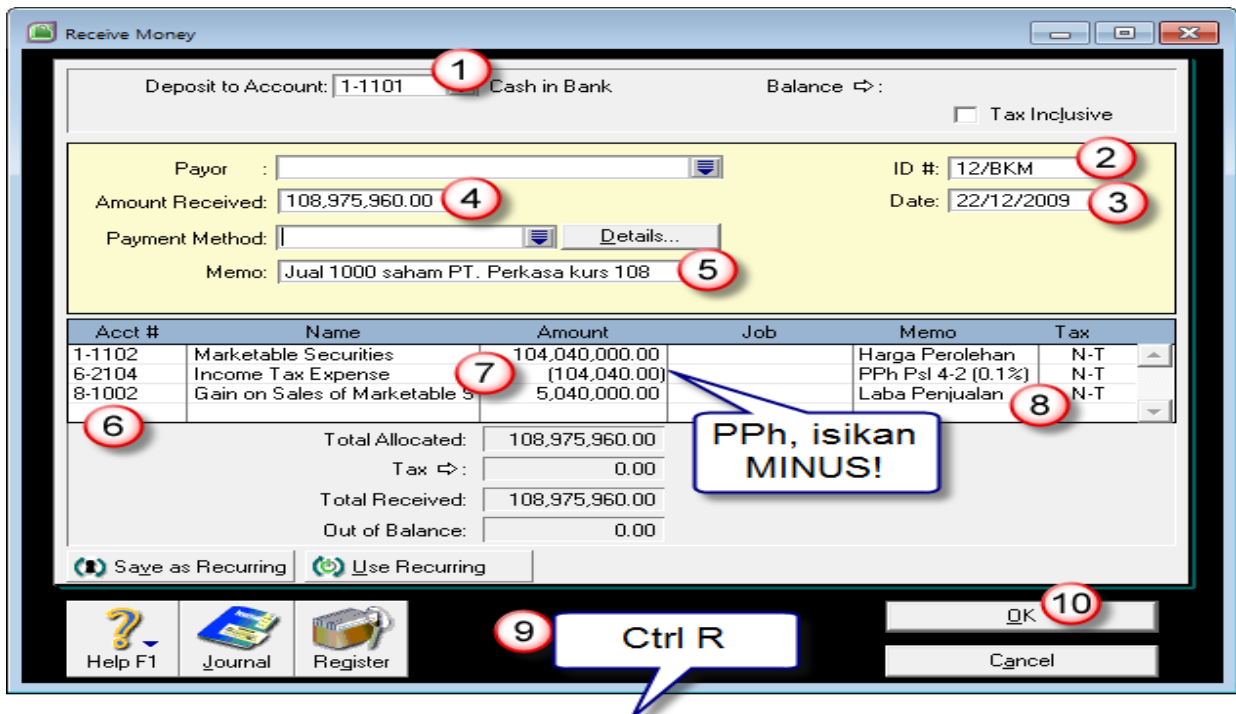
Save as Recurring Use Recurring

Help F1 **Record **8**** **Cancel**

Accounts – Record Journal Entry (Deviden Payable)

Dokumen 9029 – Penjualan Surat Berharga

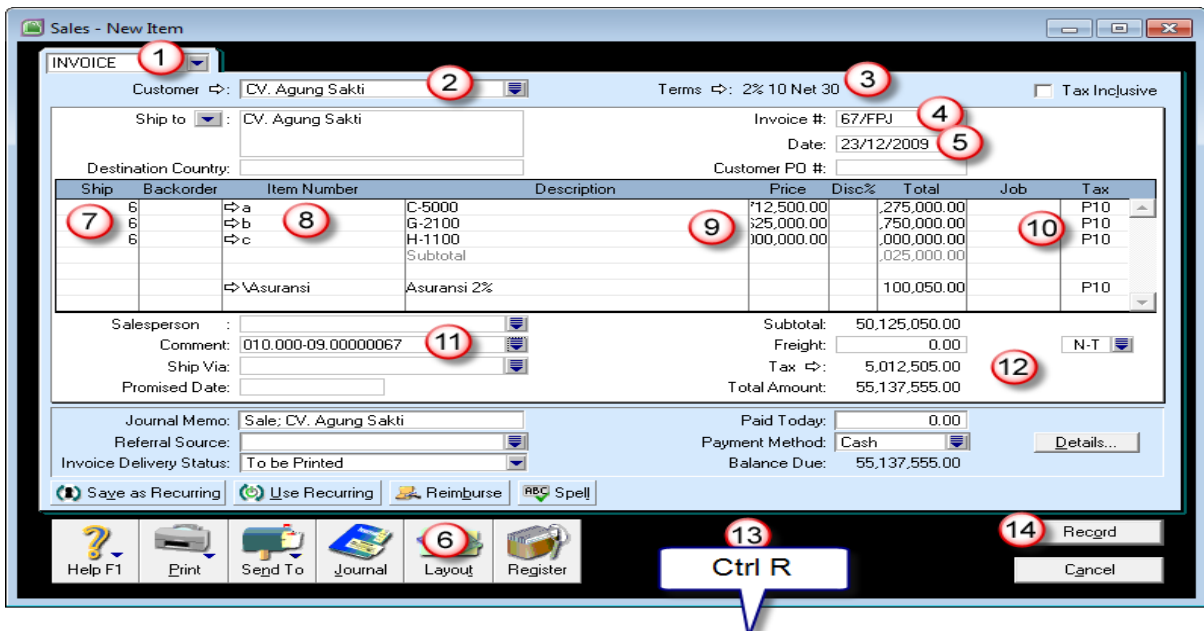
Transaksi penjualan surat berharga dicatat dari menu Banking –Receive Money. Selisih antara harga pokok surat berharga sebesar Rp.104.040.000,- dengan harga jual bersih dicatat sebagai Laba PenjualanSurat Berharga. Potongan PPh dicatat sebesar 0.1% dari harga jualbruto yaitu 1000 lembar @ Rp. 1.000 dengan kurs 108. Isikan transaksiReceive Money seperti tampil pada gambar berikut:



Banking – Receive Money – Jual Surat Berharga (Laba)

Dokumen 9030 – Penjualan Kredit

Transaksi penjualan barang dicatat melalui modul Sales – Enter Sales. Pilih customernya (CV. Agung Sakti) dan isikan data penjualan seperti urutan gambar berikut ini. Setelah selesai mengisi data tersebut periksa jurnalnya dengan menekan tombol Ctrl R.



Recap Transaction

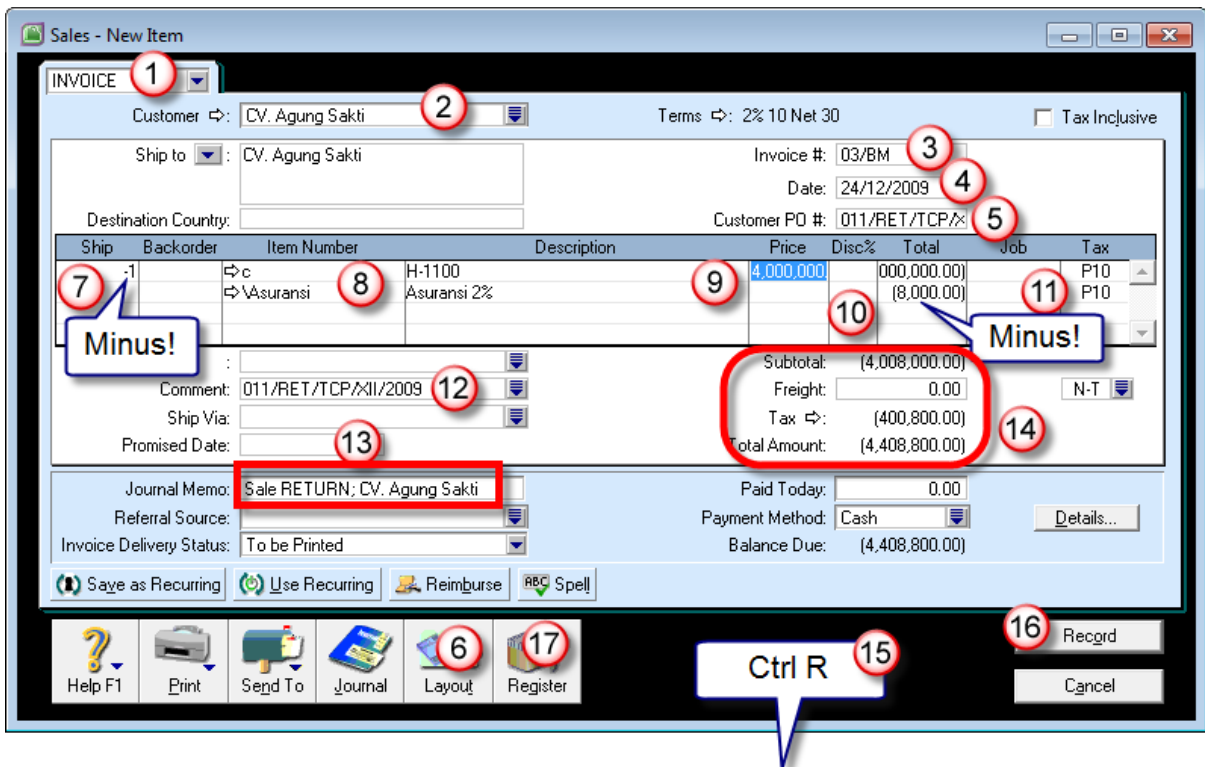
Recap Transaction in Sales - New Item

Src	Date	ID#	Account	Debit	Credit	Job
SJ	23/12/2009		Sale; CV. Agung Sakti			
	67/FPJ	1-1103	Accounts Receivable	50,125,050.00		
	67/FPJ	1-1103	Accounts Receivable	5,012,505.00		
	67/FPJ	4-1000	Sales		50,025,000.00	
	67/FPJ	2-1101	Insurance Liability		100,050.00	
	67/FPJ	2-1104	Value Added Tax-Out (VA		5,012,505.00	
	67/FPJ	5-1000	Cost of Good Sold	39,539,782.92		
	67/FPJ	1-1107	Merchandise of Inventory		8,226,705.13	
	67/FPJ	1-1107	Merchandise of Inventory		12,677,783.67	
	67/FPJ	1-1107	Merchandise of Inventory		18,635,294.12	

Enter Sales - Invoice - Layout Item

Dokumen 9031 - Retur Penjualan Kredit

Transaksi Retur Penjualan kepada Agung Sakti dicatat melalui modul Sales - Enter Sales dan mengisikan kuantitas barang yang diretur dengan nilai MINUS. Setelah dibuatkan transaksi sales dengan nilai minus, langkah selanjutnya adalah mengalokasikan sales minustersebut ke sales invoice induknya (apply to sale). Berikut ini urutan penyelesaiannya dari mengisikan enter sales minussampai dengan apply to sale.



Recap Transaction

Recap Transaction in Sales - Edit Item

Src	Date	ID#	Account	Debit	Credit	Job
SJ	24/12/2009		Sale RETURN: CV. Agung Sakti			
		03/BM	1-1103 Accounts Receivable		4,008,000.00	
		03/BM	1-1103 Accounts Receivable		400,800.00	
		03/BM	4-1000 Sales	4,000,000.00		
		03/BM	2-1101 Insurance Liability	8,000.00		
		03/BM	2-1104 Value Added Tax-Out (VA	400,800.00		
		03/BM	5-1000 Cost of Good Sold		3,105,882.35	
		03/BM	1-1107 Merchandise of Inventory	3,105,882.35		

15

Sales Register

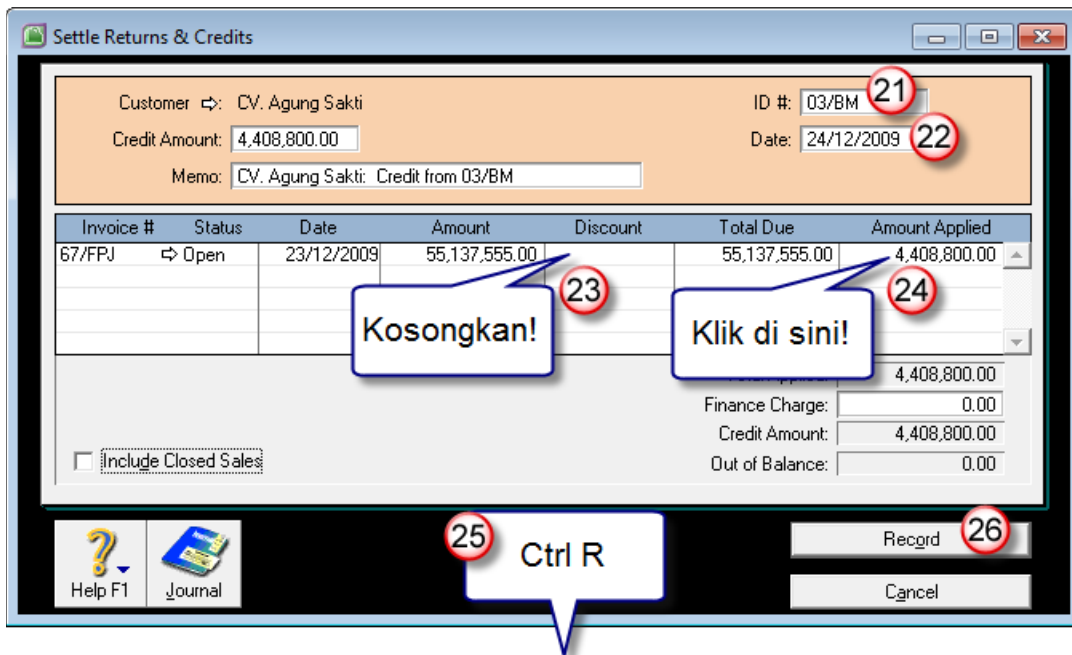
Search by: All Customers

Date	Invoice #	Cust PO#	Customer	Amount	Credit Amt
24/12/2009	03/BM	011/RET/TCP/	CV. Agung Sakti	(4,408,800.00)	(4,408,800.00)

Buttons: Pay Refund, Apply to Sale, New Sale, Close

Callouts: 18, 19, 20

Enter Sales - Layout Item - Qty Minus (Retur Penjualan)



Sales Register – Return/Credits – Apply to Sales

Dokumen 9032 – Penjualan Kredit

Transaksi dokumen ini diselesaikan dari Sales – Enter Sales.

Sales - New Item

INVOICE 1

Customer: PT. Meteor Abadi 2 Terms: 2% 10 Net 30 3

Ship to: PT. Meteor Abadi, Jl. Brigjen Slamet Riyadi No. 10, Malang Invoice #: 68/FPJ 4

Date: 24/12/2009 5

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
7		a	C-5000	12,500.00		987,500.00		P10
5		b	G-2100	25,000.00		125,000.00		P10
2		c	H-1100	100,000.00		0,000,000.00		P10
			Subtotal			112,500.00		
		Asuransi	Asuransi 2%			66,225.00		P10

Salesperson: Subtotal: 33,178,725.00

Comment: 010.000-09.00000068 11 Freight: 0.00

Ship Via: Tax: 3,317,872.50

Promised Date: Total Amount: 36,496,597.50

Journal Memo: Sale; PT. Meteor Abadi Paid Today: 0.00

Referral Source: Payment Method: Cash

Invoice Delivery Status: To be Printed Balance Due: 36,496,597.50

Buttons: Save as Recurring, Use Recurring, Reimburse, RBC Spell

Bottom Bar: Help F1, Print, Send To, Journal, Layout, Register, Ctrl R 12, Recgrd 13, Cancel

Enter Sales - Invoice - Layout Item

Recap Transaction

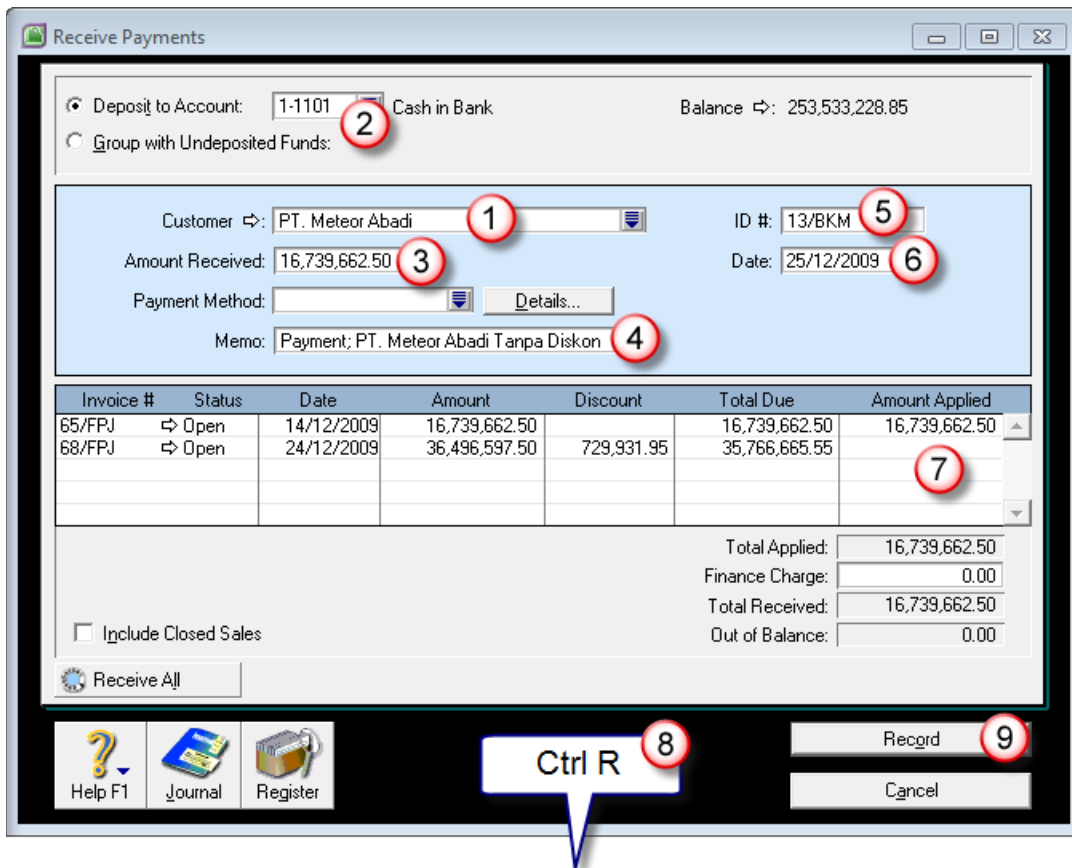
Recap Transaction in Sales - New Item

Src	Date	ID#	Account	Debit	Credit	Job
SJ	24/12/2009		Sale; PT. Meteor Abadi			
		68/FPJ	1-1103 Accounts Receivable	33,178,725.00		
		68/FPJ	1-1103 Accounts Receivable	3,317,872.50		
		68/FPJ	4-1000 Sales		33,112,500.00	
		68/FPJ	2-1101 Insurance Liability		66,225.00	
		68/FPJ	2-1104 Value Added Tax-Out (VA		3,317,872.50	
		68/FPJ	5-1000 Cost of Good Sold	26,374,407.08		
		68/FPJ	1-1107 Merchandise of Inventory		9,597,822.65	
		68/FPJ	1-1107 Merchandise of Inventory		10,564,819.73	
		68/FPJ	1-1107 Merchandise of Inventory		6,211,764.70	

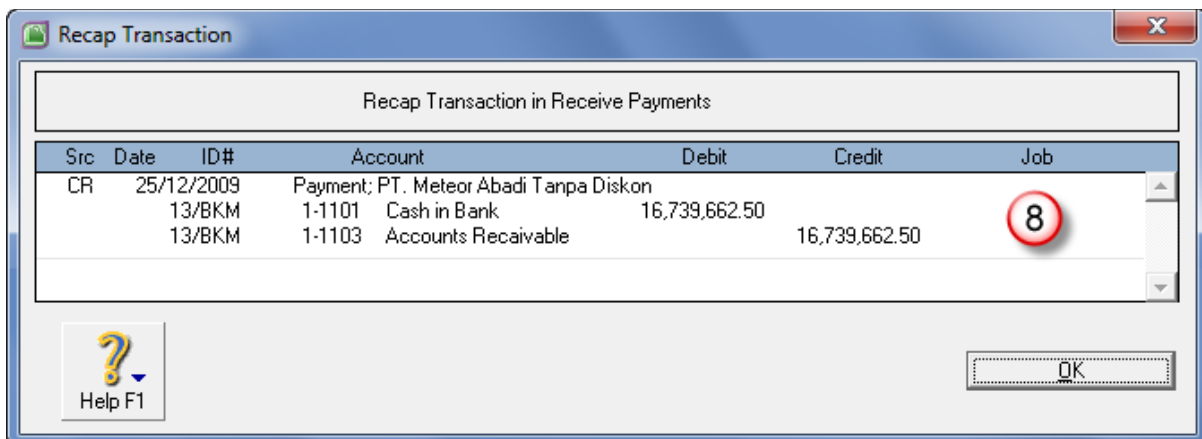
Jurnal Penjualan Kredit

Dokumen 9033 – Penerimaan Pembayaran

Transaksi penerimaan pembayaran dari customer ini dicatat melalui modul Sales - Receive Payments. Sehubungan masa pembayaran diluar masa termin diskon, maka penerimaan pembayaran kali ini tidak diberikan diskon penjualan.



Sales – Receipt Payment



Jurnal Penerimaan Pelunasan Piutang (Penjualan)

Dokumen 9034 – Penjualan Tunai

Bukti dokumen atas transaksi ini adalah penjualan barang tunai. Diselesaikan dari menu Sales – Enter Sales. Penyelesaian kasus ini menggunakan cara lain untuk pembayarannya, yaitu dengan menggunakan tombol Register di isian Sales. Selanjutnya tinggal memilih baris penjualan yang akan di terima, lalu memilih tombol Receive Payment.

Ikuti urutan penyelesaian seperti gambar berikut ini.

1 INVOICE

Customer: KASIR PENJUALAN TUNAI **2** Terms: C.O.D. **3** Tax Inclusive

Ship to: KASIR PENJUALAN TUNAI Invoice #: 14/BKM **4**
 Date: 27/12/2009 **5**
 Destination Country: Customer PO #:

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
5		a	C-5000	12,500.00		562,500.00		P10
1		b	G-2100	25,000.00		625,000.00		P10
2		c	H-1100	100,000.00		0,000,000.00		P10
		Asuransi	Asuransi 2%			38,375.00		P10

Subtotal: 19,225,875.00
 Freight: 0.00
 Tax: 1,922,587.50
 Total Amount: 21,148,462.50

Salesperson: **10**
 Comment: 010.000-09.00000069, 70, 71
 Ship Via:
 Promised Date:

Journal Memo: Sale: KASIR PENJUALAN TUNAI
 Referral Source:
 Invoice Delivery Status: To be Printed

Paid Today: 0.00
 Payment Method: Cash
 Balance Due: 21,148,462.50

11 Ctrl R

12 Record Cancel

13 Register

Enter Sales – Invoice – Layout Item

14 Sales Register

All Sales Quotes Orders **Open Invoices** Returns & Credits Closed Invoices

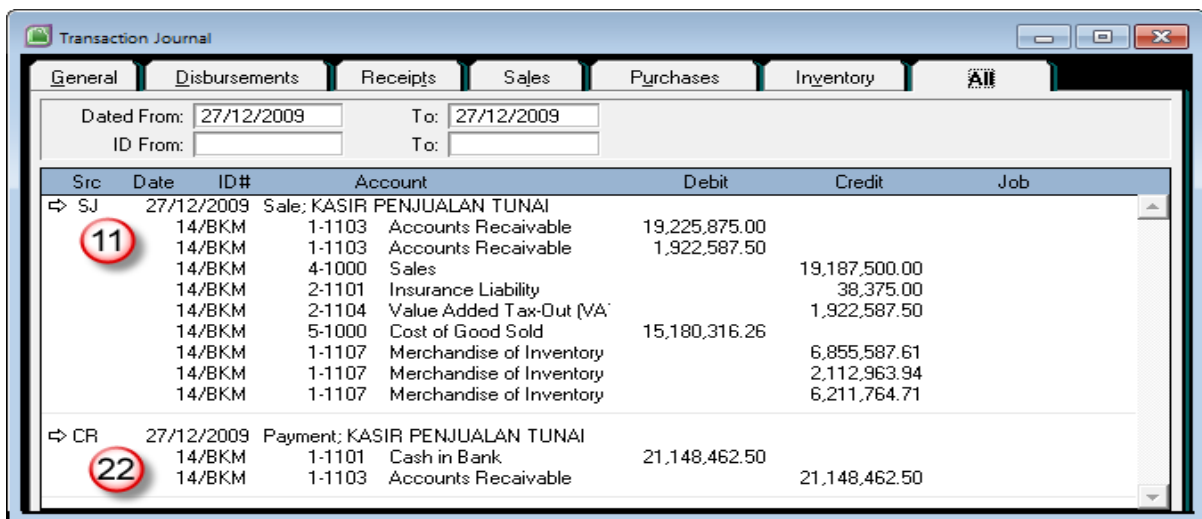
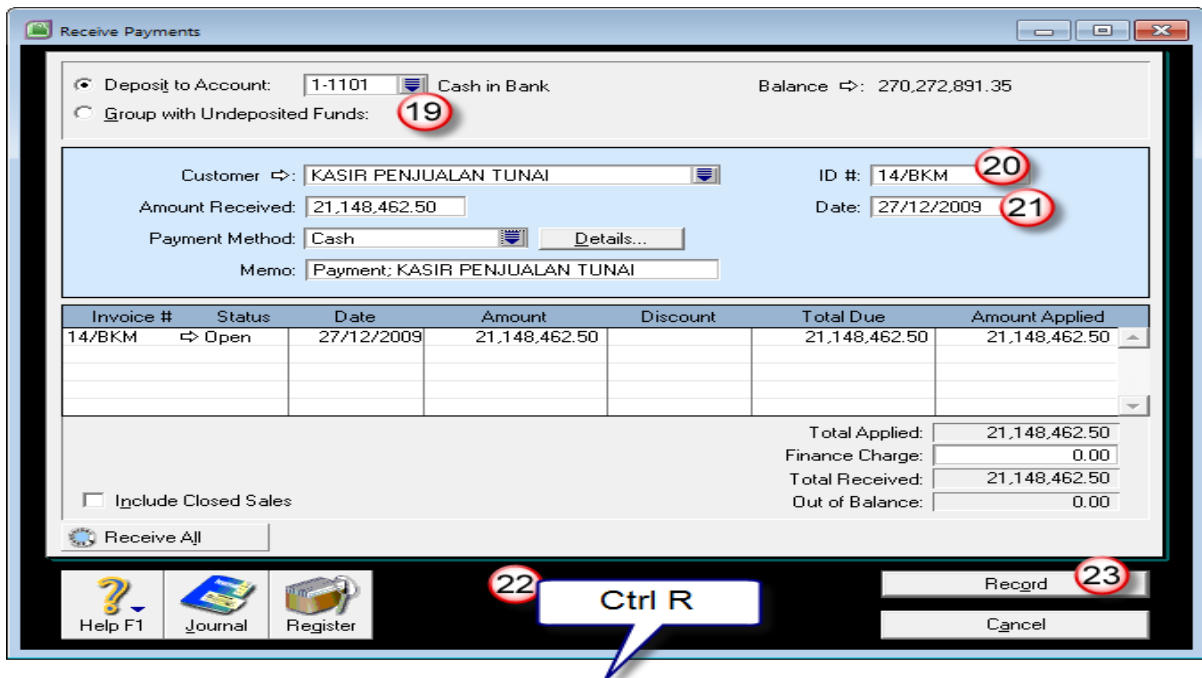
Search by: All Customer **15**
 Dated From: 01/01/2009 To: 30/12/2010 **16**

Date	Invoice #	Cust PO#	Customer	Amount	Amt Due	Promised
23/12/2009	67/FPJ		CV. Agung Sakti	55,137,555.00	50,728,755.00	
24/12/2009	68/FPJ		PT. Meteor Abadi	36,496,597.50	36,496,597.50	
27/12/2009	14/BKM		KASIR PENJUALAN TUNA 17	21,148,462.50	21,148,462.50	

Receive Payment **18** 112,782,615.00 108,373,815.00

Help F1 Print

New Invoice
Close



Pelunasan Penjualan Tunai via Sales Register

Dokumen 9035 – Penjualan Kredit

Bukti dokumen ini menunjukkan terjadi transaksi penjualan secara kredit kepada Ivan Cellular. Isikan dari menu Sales – Enter Sales. Laluikuti penyelesaiannya seperti urutan pada gambar berikut ini:

Sales - New Item

INVOICE 1

Customer ⇨: Ivan Cellular 2 Terms ⇨: 2% 10 Net 30 3 Tax Inclusive

Ship to ⇨: Ivan Cellular Invoice #: 072/FPJ 4

Destination Country: Date: 28/12/2009 5 Customer PO #:

Ship	Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
3		⇨ a 7	C-5000	12,500.00		137,500.00		P10
5		⇨ b	G-2100	25,000.00		125,000.00		P10
2		⇨ c	H-1100	000,000.00		,000,000.00		P10
		⇨ Asuransi	Asuransi 2%			52,525.00		P10

Salesperson: Subtotal: 26,315,025.00

Comment: 010.000-09.00000072 10 Freight: 0.00 N-T

Ship Via: Tax ⇨: 2,631,502.50

Promised Date: Total Amount: 28,946,527.50

Journal Memo: Sale; Ivan Cellular Paid Today: 0.00

Referral Source: Payment Method: Cash Details...

Invoice Delivery Status: To be Printed Balance Due: 28,946,527.50

Save as Recurring Use Recurring Reimburse Spell

Help F1 Print Send To Journal Layout Register Ctrl R 11 12 Recrd Cancel

Transaction Journal

General Disbursements Receipts Sales Purchases Inventory All

Dated From: 27/12/2009 To: 28/12/2009

ID From: To:

Date	ID#	Account	Debit	Credit	Job
⇨	28/12/2009	Sale; Ivan Cellular			
	072/FPJ	1-1103 Accounts Receivable	26,315,025.00		
	072/FPJ	1-1103 Accounts Receivable	2,631,502.50		
	072/FPJ	4-1000 Sales		26,262,500.00	
	072/FPJ	2-1101 Insurance Liability		52,525.00	
	072/FPJ	2-1104 Value Added Tax-Out (VA		2,631,502.50	
	072/FPJ	5-1000 Cost of Good Sold	20,889,936.99		
	072/FPJ	1-1107 Merchandise of Inventory		4,113,352.56	
	072/FPJ	1-1107 Merchandise of Inventory		10,564,819.73	
	072/FPJ	1-1107 Merchandise of Inventory		6,211,764.70	

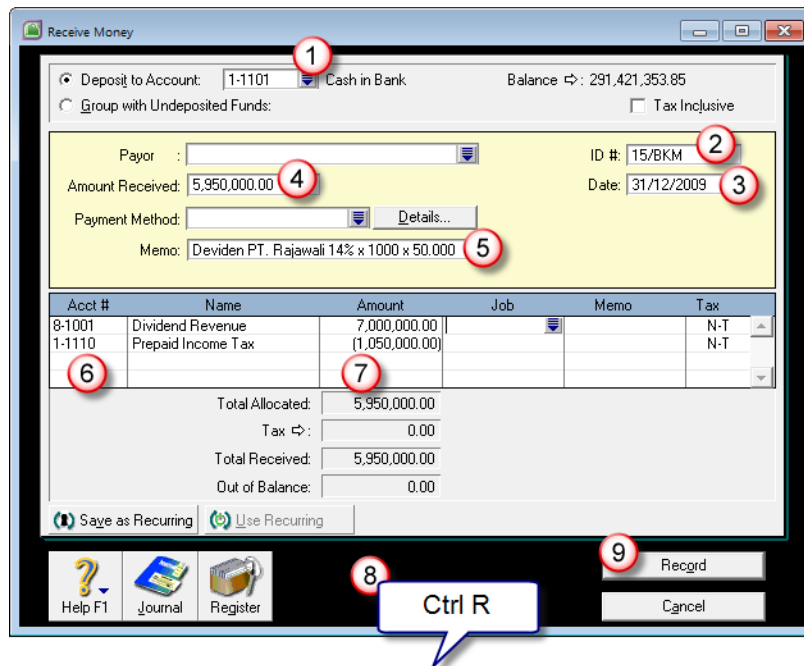
Help F1 Print Close

Enter Sales - Invoice - Layout Item

Dokumen 9036 – Penerimaan Deviden

Bukti dokumen ini menunjukkan terjadinya transaksi penerimaan dari hasil investasi saham PT. Rajawali. Karena bukan berasal dari penjualan, maka penerimaan ini dicatat dari menu Banking – Receive Money.

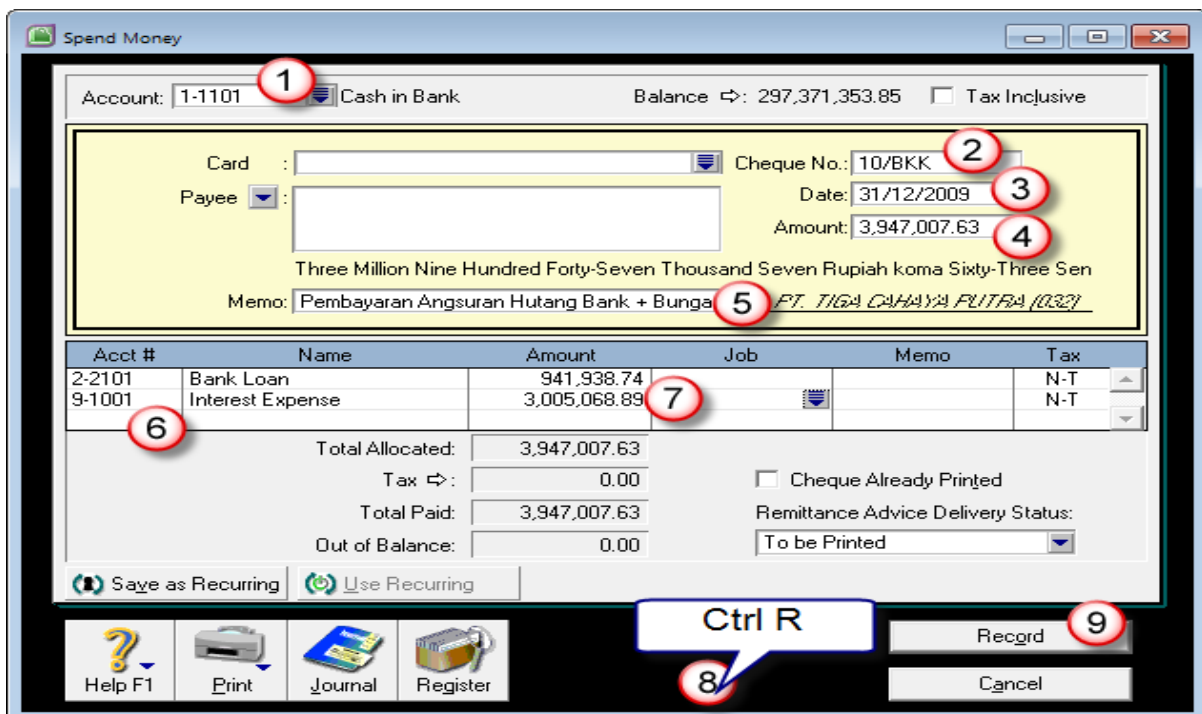
Isikan seperti urutan pada gambar berikut ini



Dokumen 9037 – Pembayaran Utang Jk. Panjang

Bukti dokumen ini menunjukkan terjadinya transaksi pembayaran hutang bank jangka panjang. Dikarenakan pengeluaran kas/bank inibukan untuk membayar utang usaha yang berasal dari pembelian, maka transaksi pengeluaran ini dicatat dari menu Banking – SpendMoney.

Isikan seperti urutan pada gambar berikut ini..



Banking – Spend Money – Membayar Utang Bank + Bunga

Dokumen 9038 – Pengisian Dana Kas Kecil

Pengisian dana kas kecil dicatat dari menu Banking – Spend Money

Account: 1-1100 Petty Cash Balance: 5,000,000.00 Tax Inclusive

Card: [] Cheque No.: 11/BKK
Payee: [] Date: 31/12/2009
Amount: 2,330,500.00
Two Million Three Hundred Thirty Thousand Five Hundred Rupiah Only
Memo: Pengisian Dana Kas Kecil sd 31 Des 2009 PT. TIGA CAHAYA PUTRA (032)

Acct #	Name	Amount	Job	Memo	Tax
6-2103	Newspaper & Tabloid Expens	178,000.00			N-T
1-1108	Office Supplies	662,500.00			N-T
6-1103	Advertising Expense	240,000.00			N-T
6-2107	Other General & Admin. Expen:	175,000.00			N-T
6-2102	Maintenance Expense	1,075,000.00			N-T

Total Allocated: 2,330,500.00
Tax: 0.00
Total Paid: 2,330,500.00
Out of Balance: 0.00

Cheque Already Printed
Remittance Advice Delivery Status: To be Printed

Save as Recurring Use Recurring

Help F1 Print Journal Register

Recrd Cancel

Banking – Spend Money – Pengisian Dana Kas Kecil

Penyesuaian Akhir Periode Tiga Belas

Setelah kita melewati masa persiapan di MYOB, yaitu menyiapkan data awal seperti daftar akun, daftar item, daftar rekenan, daftar pajak, preferensi dan lainnya, tahapan selanjutnya adalah memasukkan neraca saldo awal bawaan dari data periode sebelumnya ke MYOB.

Saldo awal ini tidak hanya sebatas memindahkan neraca saldo per tanggal 1 Desember 2010 saja, tetapi juga memasukkan perincian (sub ledger) dari buku besar umum. Beberapa buku besar pembantu yang perlu dimasukkan adalah piutang per pelanggan, utang per supplier dan daftar barang dagang..

a. **Bukti Memorial 2010**

Bukti Memorial dicatat pada periode 13 (periode adjustment). Penyelesaiannya dilihat dari jenis penyesuaiannya. Tapi sebagian besar diselesaikan dari menu Accounts - Record Journal Entry.

Supaya jurnal yang dimasukkan di periode penyesuaian ini masuk ke periode tiga belas (periode adjustment), maka setiap transaksi di periode tiga belas diberikan tanda bintang didepan tanggal. Contohnya seperti berikut ini : *31/12/2009.

MEMO1201 :

Mencatat pemakaian perlengkapan tahun 2009. Dari saldo akun Office Supplier yang bisa dilihat dari menu Accounts - Accounts List. Terdapat saldo Office Supplies sebelum dikurangi dengan sisa akhir tahun. Pemakaian selama tahun 2009 sebesar Rp. 20.000.000,-

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-2106	Supplies Expense	20,000,000.00				N-T
1-1108	Office Supplies		20,000,000.00			N-T

Total Debit: 20,000,000.00
Total Credit: 20,000,000.00
Tax ⇄: 0.00
Out of Balance: 0.00

Mencatat Pemakaian Perlengkapan

MEMO1202 :

Mencatat selisih rekonsiliasi bank dengan rekening koran bank. Selisih tersebut dibuatkan jurnalnya dengan menambahkan saldo bank untuk nilai pendapatan bunga (*Interest Revenue*) dan mengurangi saldo bank untuk biaya administrasi bank (*Bank Charge*)..

Record Journal Entry

General Journal #: MEMO1202
 Date: *31/12/2009
 Memo: Rekening Koran Bank 31 Des 2009

Acct #	Name	Debit	Credit	Job	Memo	Tax
8-1000	Interest Revenue		900,444.00			N-T
1-1101	Cash in Bank	900,444.00				N-T
9-1000	Bank Charges	270,000.00				N-T
1-1101	Cash in Bank		270,000.00			N-T
		Total Debit:	1,170,444.00			
		Total Credit:	1,170,444.00			
		Tax ⇄:	0.00			
		Out of Balance:	0.00			

Save as Recurring Use Recurring

Mencatat Penyesuaian Rekening Koran (Rekonsiliasi Bank)

MEMO1203 :

Mencatat kerugian piutang yang diakui untuk tahun 2009 sebesar 5% dari saldo piutang akhir tahun.

Record Journal Entry

General Journal #: MEMO1203
 Date: *31/12/2009
 Memo: Penyisihan Piutang Tak Tertagih 2009

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-1101	Uncollectible Accounts	5,808,594.00			5% x 116.171.880	N-T
1-1104	Allowance for Uncollectible Ac		5,808,594.00			N-T
		Total Debit:	5,808,594.00			
		Total Credit:	5,808,594.00			
		Tax ⇄:	0.00			
		Out of Balance:	0.00			

Save as Recurring Use Recurring

Mencatat Piutang Tak Tertagih tahun 2009

MEMO1204 :

Mencatat pengakuan utang atas angsuran PPh pasal 25.

Record Journal Entry

General Journal #: MEMO1204
 Date: *31/12/2009
 Memo: Mencatat Utang PPh Pasal 25

Acct #	Name	Debit	Credit	Job	Memo	Tax
1-1110	Prepaid Income Tax	4,300,000.00				N-T
2-1105	Income Tax Payable		4,300,000.00			N-T
Total Debit:		4,300,000.00				
Total Credit:			4,300,000.00			
Tax ⇄:				0.00		
Out of Balance:				0.00		

Save as Recurring Use Recurring

Help F1 Journal

Recrd
Cancel

Mencatat Utang Angsuran PPh 25

MEMO1205 :

Mencatat pemakaian sewa selama tahun 2009. Sewa dibayar di awal tahun senilai Rp.90.000.000,- untuk masa setahun

Record Journal Entry

General Journal #: MEMO1205
 Date: *31/12/2009
 Memo: Mencatat Beban Sewa Th 2009

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-1104	Rent Expense	90,000,000.00				N-T
1-1111	Prepaid Rent		90,000,000.00			N-T
Total Debit:		90,000,000.00				
Total Credit:			90,000,000.00			
Tax ⇄:				0.00		
Out of Balance:				0.00		

Save as Recurring Use Recurring

Help F1 Journal

Recrd
Cancel

Mencatat Pemakaian Sewa tahun 2009

MEMO1206 :

Mencatat penyusutan aktiva tetap untuk tahun 2009. Daftar penyusutan bisa dilihat di soal (lampiran daftar aktiva tetap).

Record Journal Entry

General Journal #: MEMO1206
 Date: *31/12/2009
 Memo: Penyusutan Aktiva Tetap 2010

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-1102	Depreciation Expense - Vehic	16,875,000.00				N-T
1-2102	Accum. Deprec. Vehicles		16,875,000.00			N-T
6-2105	Deprec. Expense - Equipment	204,250,000.00				N-T
1-2104	Accum. Deprec. Equipment		204,250,000.00			N-T
Total Debit:		221,125,000.00				
Total Credit:		221,125,000.00				
Tax ⇄:		0.00				
Out of Balance:		0.00				

Save as Recurring Use Recurring

Help F1 Journal Record Cancel

Mencatat Penyusutan Aktiva Tetap

MEMO1207 :

Mencatat Gaji dan Upah Terutang yang akan dibayarkan pada awal bulan berikutnya. Gaji dan upah tersebut untuk periode bulan Desember 2009.

Record Journal Entry

General Journal #: MEMO1207
 Date: *31/12/2009
 Memo: Gaji dan Upah Terutang 2010

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-1100	Wages & Salaries Expense	7,000,000.00			Sales	N-T
6-2100	Wages & Salaries Expense	16,500,000.00			General & Admin	N-T
2-1105	Income Tax Payable		375,000.00		Income Tax Payable 21	N-T
2-1102	Wages & Salaries Payable		23,125,000.00			N-T
Total Debit:		23,500,000.00				
Total Credit:		23,500,000.00				
Tax ⇄:		0.00				
Out of Balance:		0.00				

Save as Recurring Use Recurring

Help F1 Journal Record Cancel

Mencatat Gaji dan Upah Terutang

MEMO1208 :

Mencatat Listrik, Air dan Telepon Terutang yang akan dibayarkan pada awal bulan berikutnya

Record Journal Entry

General Journal #: MEMO1208
 Date: *31/12/2009
 Memo: Biaya Listrik, Air, Telp Des 2009 belum dibayarkan

Acct #	Name	Debit	Credit	Job	Memo	Tax
6-2101	Electricity, Water & Telp. Exp	1,850,000.00				N-T
2-1103	Electricity, Telp & Water Pay		1,850,000.00			N-T
		Total Debit:	1,850,000.00			
		Total Credit:	1,850,000.00			
		Tax ⇄:	0.00			
		Out of Balance:	0.00			

Save as Recurring Use Recurring

Help F1 Journal Record Cancel

Mencatat Listrik, Air, Telepon Terutang.

MEMO1209 :

Menghitung Pajak Penghasilan Badan untuk tahun 2009. Laba komersil untuk tahun 2009 masih di koreksi fiskal dan disesuaikan dengan aturan perpajakan yang berlaku.

Laba Bersih Sebelum Pajak 124.182.711,44

Koreksi Fiskal

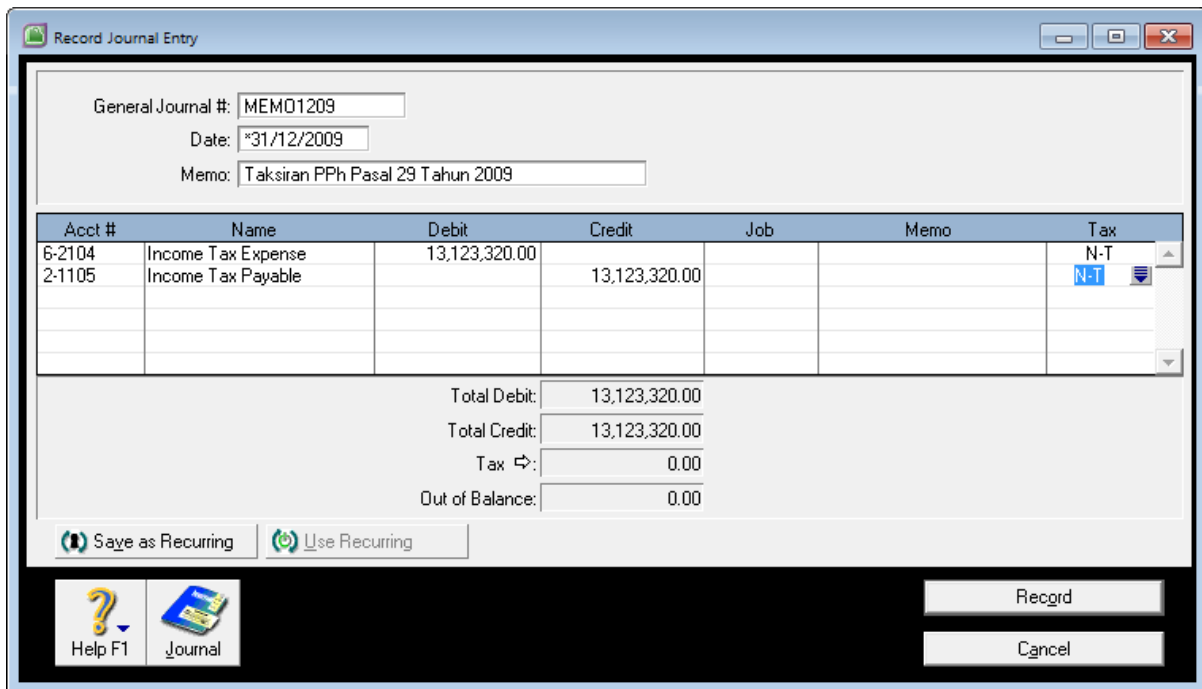
15. Uncollectible Accounts 5.808.594
 16. News Paper & Tabloids Expense 1.036.000
 17. Income Tax Expense 104.040
 18. Interest Revenue (4.552.444)
 19. Gain on Sales of Marketable Sec (32.840.000)

Total Koreksi Fiskal (Pajak) 30,443,810.00

Laba Kena Pajak 93.738.901,44

Pembulatan Laba Kena Pajak (Ribuan) 93.738.000,00

Pajak penghasilan Th 2009 : 28% x 50% x Laba 13.123.320,00



Mencatat Pajak Penghasilan Badan Terutang

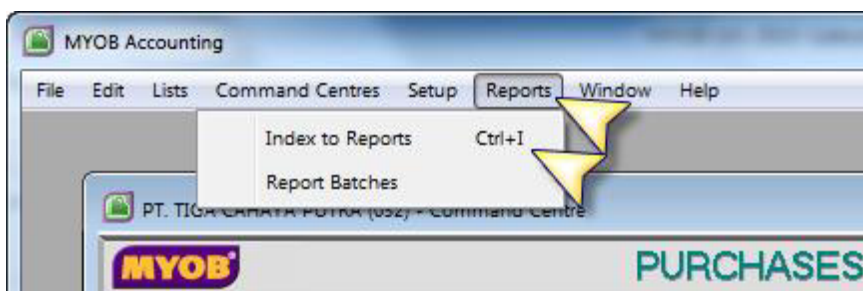
Note :

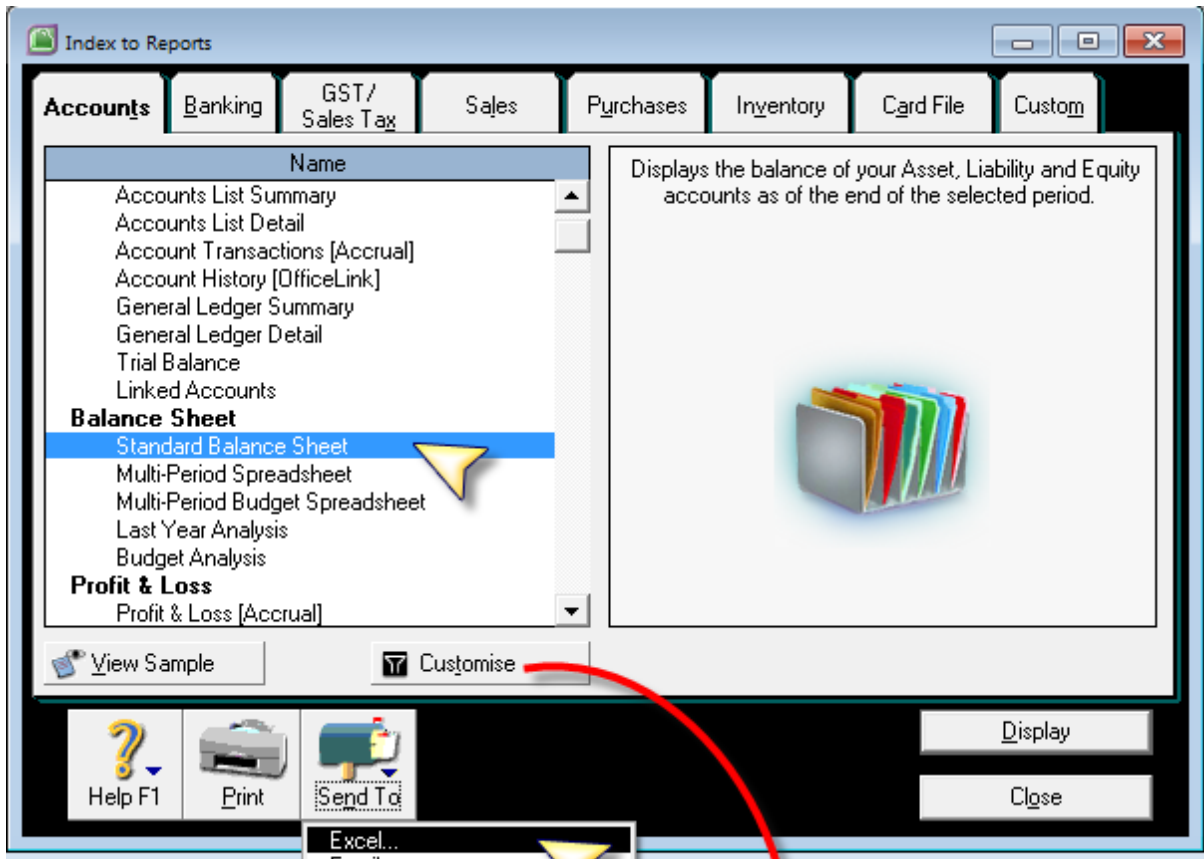
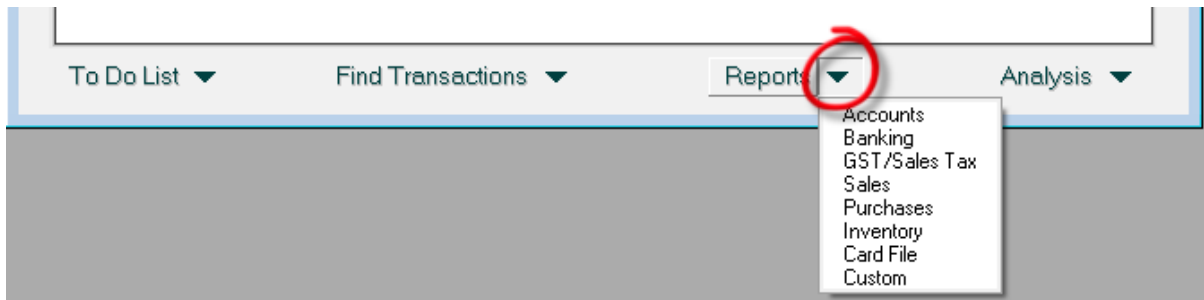
Untuk tahun pajak 2008 masih menggunakan tarif pajak progresif ada yang 10%, 15%, 25% dan 30%). Untuk Tahun pajak periode 2009, tarif Pajak Penghasilan Badan sebesar 28% Flat. Untuk tahun pajak 2010 kedepan menggunakan tarif pajak penghasilan Badan sebesar 25%..

Laporan Keuangan dan Pendukungnya

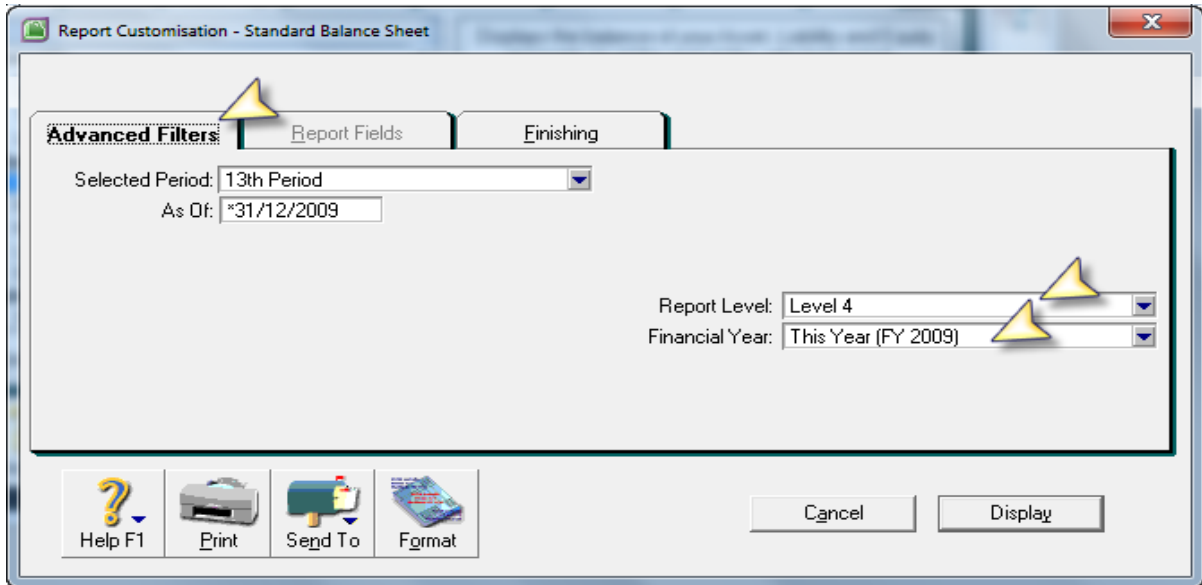
Setelah semua proses mengisikan transaksi dan penyesuaian di akhir periode tahun 2009, langkah berikutnya adalah menampilkan laporan keuangan dan laporan pendukungnya.

Untuk melihat laporan disesuaikan dengan jenis laporan yang diinginkan dan periode yang di pilih. MYOB menyediakan laporan keuangan dan pendukungnya sebanyak ratusan jenis laporan. Untuk lebih jelasnya anda dapat melihat laporan masing-masingnya dari menu Reports – Index to Reports (Ctrl i)

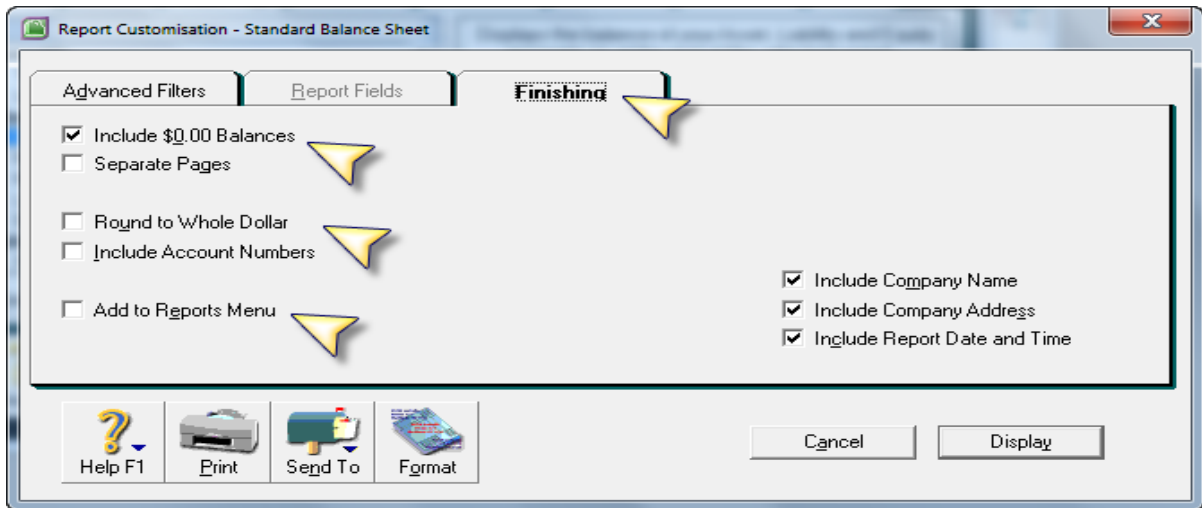




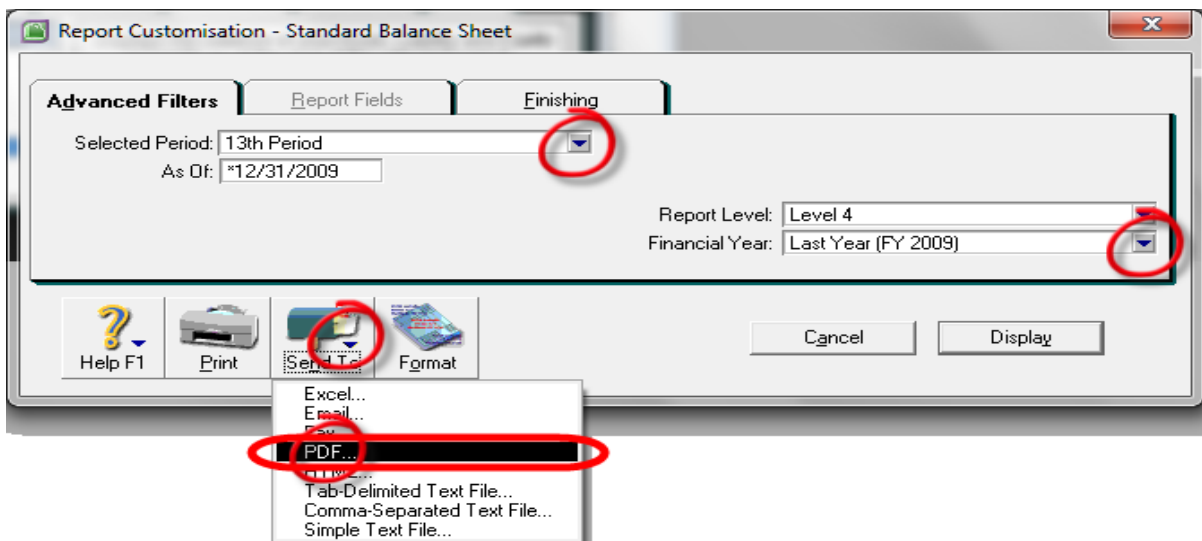
Reports – Accounts – Standard Balance Sheet – Customise



Reports – Accounts – Standard Balance Sheet – Customise



Reports – Accounts – Standard Balance Sheet – Customise



Customise Reports – Send to PDF

- Reports – Accounts – Balance Sheet – Standard Balance Sheet
- Customise - Selected Period : December 2009 (13th Period)
- Finishing : Include \$0.00 Balances – Display

PT. TIGA CAHAYA PUTRA (032)Jl. Mayjen Haryono No. 11
Malang - Jawa Timur**Balance Sheet****As of 13th Period 2009**30/12/2010
3:28:35 PM

Assets	
Current Assets	
Petty Cash	2,669,500.00
Cash in Bank	294,054,790.22
Marketable Securities	53,040,000.00
Accounts Receivable	116,171,880.00
Allowance for Uncollectible Ac	(12,657,469.00)
Employee Receivable	1,750,000.00
Other Receivable	0.00
Merchandise of Inventory	36,586,949.02
Office Supplies	9,362,500.00
Value Added Tax - In (VAT-In)	14,853,500.00
Prepaid Income Tax	52,440,000.00
Prepaid Rent	0.00
Total Current Assets	<u>568,271,650.24</u>
Fixed Assets	
Land	200,000,000.00
Vehicles	135,000,000.00
Accum. Deprec. Vehicles	(80,156,250.00)
Equipment	817,000,000.00
Accum. Deprec. Equipment	(735,875,000.00)
Total Fixed Assets	<u>335,968,750.00</u>
Other Assets	
Building in Process	<u>883,000,000.00</u>
Total Other Assets	<u>883,000,000.00</u>
Total Assets	<u>1,787,240,400.24</u>
Liabilities	
Current Liabilities	
Accounts Payable	134,292,400.00
Insurance Liability	3,597,665.00
Wages & Salaries Payable	23,125,000.00
Electricity, Telp & Water Pay	1,850,000.00
Value Added Tax-Out (VAT-Out)	38,147,392.50
Income Tax Payable	23,798,320.00
Dividend Payable	31,500,000.00
Other Current Liabilities	0.00
Total Current Liabilities	<u>256,310,777.50</u>
Long Term Liabilities	
Bank Loan	<u>299,564,950.02</u>
Total Long Term Liabilities	<u>299,564,950.02</u>
Total Liabilities	<u>555,875,727.52</u>
Net Assets	<u>1,231,364,672.72</u>
Equity	
Common Stock (10.000 LBR)	125,000,000.00
Retained Earnings	1,030,305,281.28
Dividend	(35,000,000.00)
Current Year Earnings	111,059,391.44
Historical Balancing	0.00
Total Equity	<u>1,231,364,672.72</u>

- Reports – Accounts – Balance Sheet – Standard Balance Sheet
- Customise - Selected Period : December 2009 (13th Period)

- *Finishing – Include \$ 0.00 Balance - Display*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Profit & Loss Statement

January 2009 through 13th Period 2009

30/12/2010
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Income	
Sales	1,798,832,500.00
Sales Discounts	(28,137,019.90)
Sales Returns	(32,616,760.00)
Total Income	<u>1,738,078,720.10</u>
Cost Of Sales	
Cost of Good Sold	1,007,553,245.98
Total Cost Of Sales	<u>1,007,553,245.98</u>
Gross Profit	<u>730,525,474.12</u>
Expenses	
Sales Expense	
Wages & Salaries Expense	64,000,000.00
Uncollectible Accounts	5,808,594.00
Depreciation Expense - Vehicle	16,875,000.00
Advertising Expense	1,615,000.00
Rent Expense	90,000,000.00
Total Sales Expense	<u>178,298,594.00</u>
General & Adm Expense	
Wages & Salaries Expense	198,000,000.00
Electricity, Water & Telp. Exp	11,070,000.00
Maintenance Expense	2,296,000.00
Newspaper & Tabloid Expense	1,036,000.00
Income Tax Expense	13,227,360.00
Deprec. Expense - Equipment	204,250,000.00
Supplies Expense	20,000,000.00
Other General & Admin. Expense	500,000.00
Total General & Adm Expense	<u>450,379,360.00</u>
Total Expenses	<u>628,677,954.00</u>
Operating Profit	<u>101,847,520.12</u>
Other Income	
Interest Revenue	4,552,444.00
Dividend Revenue	13,600,000.00
Gain on Sales of Marketable S.	32,840,000.00
Other Income	354,000.00
Total Other Income	<u>51,346,444.00</u>
Other Expenses	
Bank Charges	435,000.00
Interest Expense	39,945,572.68
Loss on Sales of Marketable S.	1,500,000.00
Other Expense	254,000.00
Total Other Expenses	<u>42,134,572.68</u>
Net Profit / (Loss)	<u>111,059,391.44</u>

- *Reports – Banking – Statement of Cash Flow– Standard Balance Sheet*
- *Customise – Date From : December 2009 to December 2009*
- *Finishing –Display*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Statement of Cash Flow

January 2009 through 13th Period 2009

30/12/2010
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Cash Flow from Operating Activities		
Net Income	111,059,391.44	
Marketable Securities	(8,797,500.00)	
Accounts Receivable	20,805,620.00	
Allowance for Uncollectible Ac	5,808,594.00	
Employee Receivable	(1,325,000.00)	
Other Receivable	500,000.00	
Merchandise of Inventory	126,315,550.98	
Office Supplies	15,032,500.00	
Value Added Tax - In (VAT-In)	(9,374,400.00)	
Prepaid Income Tax	(8,440,000.00)	
Building in Process	617,700,000.00	
Accounts Payable	72,242,400.00	
Insurance Liability	1,008,115.00	
Wages & Salaries Payable	1,625,000.00	
Electricity, Telp & Water Pay	1,103,000.00	
Value Added Tax-Out (VAT-Out)	20,199,642.50	
Income Tax Payable	7,238,320.00	
Dividend Payable	9,000,000.00	
Other Current Liabilities	(112,500.00)	
Bank Loan	(9,866,151.84)	
Net Cash Flows from Operating Activities		263,677,417.92)
Cash Flow from Investing Activities		
Accum. Deprec. Vehicles	16,875,000.00	
Accum. Deprec. Equipment	204,250,000.00	
Net Cash Flows from Investing Activities		221,125,000.00
Cash Flow from Financing Activities		
Dividend	(35,000,000.00)	
Net Cash Flows from Financing Activities		(35,000,000.00)
Net Increase/Decrease for the period		(77,552,417.92)
Cash at the Beginning of the period		374,276,708.14
Cash at the End of the period		<u>296,724,290.22</u>

- Reports – Accounts – Accounts List [Summary]
- Customise – Report Level = 4

- *Display*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Accounts List [Summary]

30/12/2010
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Page 1

Account	Current Balance
1-0000 Assets	1,787,240,400.24
1-1000 Current Assets	568,271,650.24
1-1100 Petty Cash	2,669,500.00
1-1101 Cash in Bank	294,054,790.22
1-1102 Marketable Securities	53,040,000.00
1-1103 Accounts Receivable	116,171,880.00
1-1104 Allowance for Uncollectible Ac	(12,657,469.00)
1-1105 Employee Receivable	1,750,000.00
1-1106 Other Receivable	0.00
1-1107 Merchandise of Inventory	36,586,949.02
1-1108 Office Supplies	9,362,500.00
1-1109 Value Added Tax - In (VAT-In)	14,853,500.00
1-1110 Prepaid Income Tax	52,440,000.00
1-1111 Prepaid Rent	0.00
1-2000 Fixed Assets	335,968,750.00
1-2100 Land	200,000,000.00
1-2101 Vehicles	135,000,000.00
1-2102 Accum. Deprec. Vehicles	(80,156,250.00)
1-2103 Equipment	817,000,000.00
1-2104 Accum. Deprec. Equipment	(735,875,000.00)
1-3000 Other Assets	883,000,000.00
1-3100 Building in Process	883,000,000.00
2-0000 Liabilities	555,875,727.52
2-1000 Current Liabilities	256,310,777.50
2-1100 Accounts Payable	134,292,400.00
2-1101 Insurance Liability	3,597,665.00
2-1102 Wages & Salaries Payable	23,125,000.00
2-1103 Electricity, Telp & Water Pay	1,850,000.00
2-1104 Value Added Tax-Out (VAT-Out)	38,147,392.50
2-1105 Income Tax Payable	23,798,320.00
2-1106 Dividend Payable	31,500,000.00
2-1107 Other Current Liabilities	0.00
2-2000 Long Term Liabilities	299,564,950.02
2-2101 Bank Loan	299,564,950.02
3-0000 Equity	1,231,364,672.72
3-1000 Common Stock (10.000 LBR)	125,000,000.00
3-1001 Retained Earnings	1,030,305,281.28
3-1002 Dividend	(35,000,000.00)
3-1003 Current Year Earnings	111,059,391.44
3-1999 Historical Balancing	0.00
4-0000 Income	1,738,078,720.10
4-1000 Sales	1,798,832,500.00
4-1001 Sales Discounts	(28,137,019.90)
4-1002 Sales Returns	(32,616,760.00)
5-0000 Cost Of Sales	1,007,553,245.98
5-1000 Cost of Good Sold	1,007,553,245.98
6-0000 Expenses	628,677,954.00
6-1000 Sales Expense	178,298,594.00
6-1100 Wages & Salaries Expense	64,000,000.00
6-1101 Uncollectible Accounts	5,808,594.00
6-1102 Depreciation Expense - Vehicle	16,875,000.00
6-1103 Advertising Expense	1,615,000.00
6-1104 Rent Expense	90,000,000.00
6-2000 General & Adm Expense	450,379,360.00
6-2100 Wages & Salaries Expense	198,000,000.00
6-2101 Electricity, Water & Telp. Exp	11,070,000.00
6-2102 Maintenance Expense	2,296,000.00
6-2103 Newspapaer & Tabloid Expense	1,036,000.00
6-2104 Income Tax Expense	13,227,360.00
6-2105 Deprec. Expense - Equipment	204,250,000.00
6-2106 Supplies Expense	20,000,000.00
6-2107 Other General & Admin. Expense	500,000.00
8-0000 Other Income	51,346,444.00
8-1000 Interest Revenue	4,552,444.00
8-1001 Dividend Revenue	13,600,000.00
8-1002 Gain on Sales of Marketable S.	32,840,000.00
8-1003 Other Income	354,000.00
9-0000 Other Expenses	42,134,572.68
9-1000 Bank Charges	435,000.00
9-1001 Interest Expense	39,945,572.68
9-1002 Loss on Sales of Marketable S.	1,500,000.00
9-1003 Other Expense	254,000.00

- Reports – Sales – Customer – Sales Summary
- Customise – Date From = January to December 2009
- Sale Status = All Sales – Display

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Sales [Customer Summary]

January 2009 through 13th Period 2009

30/12/2010
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Page 1

ID#	Orig Date	Sale Amount	Tax	Current Balance	Status	Due Date
CV. Agung Sakti						
67/FPJ	23/12/2009	50,125,050.00	5,012,505.00	50,728,755.00	Open	22/01/2010
00000002	26/11/2009	49,500,000.00	0.00	0.00	Closed	
62/FPJ	08/12/2009	63,614,475.00	6,361,447.50	0.00	Closed	
03/BM	24/12/2009	(4,008,000.00)	(400,800.00)	0.00	Closed	
		<u>159,231,525.00</u>	<u>10,973,152.50</u>	<u>50,728,755.00</u>		
Ivan Cellular						
072/FPJ	28/12/2009	26,315,025.00	2,631,502.50	28,946,527.50	Open	27/01/2010
00000003	30/11/2009	34,650,000.00	0.00	0.00	Closed	
057/FPJ	03/12/2009	35,007,375.00	3,500,737.50	0.00	Closed	
		<u>95,972,400.00</u>	<u>6,132,240.00</u>	<u>28,946,527.50</u>		
KASIR PENJUALAN TUNAI						
05/BKM	06/12/2009	36,385,125.00	3,638,512.50	0.00	Closed	
08/BKM	13/12/2009	20,140,200.00	2,014,020.00	0.00	Closed	
11/BKM	20/12/2009	19,338,600.00	1,933,860.00	0.00	Closed	
14/BKM	27/12/2009	19,225,875.00	1,922,587.50	0.00	Closed	
		<u>95,089,800.00</u>	<u>9,508,980.00</u>			
PT. Meteor Abadi						
68/FPJ	24/12/2009	33,178,725.00	3,317,872.50	36,496,597.50	Open	23/01/2010
00000001	23/11/2009	77,000,000.00	0.00	0.00	Closed	
058/FPJ	04/12/2009	66,933,600.00	6,693,360.00	0.00	Closed	
65/FPJ	14/12/2009	15,217,875.00	1,521,787.50	0.00	Closed	
		<u>192,330,200.00</u>	<u>11,533,020.00</u>	<u>36,496,597.50</u>		
Grand Total:		<u>542,623,925.00</u>	<u>38,147,392.50</u>	<u>116,171,880.00</u>		

- Reports – Sales – Customer – Sales Summary
- Customise – Date From = January to December 2009
- Sale Status = All Sales – Display

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Purchases [Supplier Summary]

January 2009 through 13th Period 2009

30/12/2010
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Page 1

ID#	Orig Date	Purchase Amount	Tax	Current Balance	Status	Due Date
PT. OKE JAYA MANDIRI						
097/PJ	16/12/2009	125,184,000.00	12,518,400.00	134,292,400.00	Open	15/01/2010
00000001	25/11/2009	73,000,000.00	0.00	0.00	Closed	
00000002	03/12/2009	26,451,000.00	2,645,100.00	0.00	Closed	
01/BM	17/12/2009	(3,100,000.00)	(310,000.00)	0.00	Closed	
		<u>221,535,000.00</u>	<u>14,853,500.00</u>	<u>134,292,400.00</u>		
Grand Total:		<u>221,535,000.00</u>	<u>14,853,500.00</u>	<u>134,292,400.00</u>		

- *Reports – Inventory – Item Register Detail*
- *Customise – Date From = January to December 2009*
- *Display*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Items Register [Detail]

01/01/2009 To 31/12/2009

30/12/2010
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Page 1

Date	Src	ID#	Memo	Starting Qty	Qty Change	Amount	On Hand	Current Value
a								
C-5000								
01/12/2009	IJ	IJ000001	Saldo Awal Barang Dagang	0	45	61,650,000.00	45	61,650,000.00
03/12/2009	SJ	057/FPJ	Sale; Ivan Cellular	45	-5	(6,848,653.85)	40	54,801,346.15
03/12/2009	PJ	00000002	Purchase; PT. OKE JAYA M	40	7	9,576,000.00	47	64,377,346.15
04/12/2009	SJ	058/FPJ	Sale; PT. Meteor Abadi	47	-12	(16,436,769.23)	35	47,940,576.92
06/12/2009	SJ	05/BKM	Sale; KASIR PENJUALAN T	35	-5	(6,848,653.85)	30	41,091,923.07
08/12/2009	SJ	62/FPJ	Sale; CV. Agung Sakti	30	-7	(9,588,115.38)	23	31,503,807.69
13/12/2009	SJ	08/BKM	Sale; KASIR PENJUALAN T	23	-4	(5,478,923.08)	19	26,024,884.61
14/12/2009	SJ	65/FPJ	Sale; PT. Meteor Abadi	19	-5	(6,848,653.84)	14	19,176,230.77
16/12/2009	PJ	097/PJ	Purchase; PT. OKE JAYA M	14	22	30,184,000.00	36	49,360,230.77
20/12/2009	SJ	11/BKM	Sale; KASIR PENJUALAN T	36	-2	(2,742,235.04)	34	46,617,995.73
23/12/2009	SJ	67/FPJ	Sale; CV. Agung Sakti	34	-6	(8,226,705.13)	28	38,391,290.60
24/12/2009	SJ	68/FPJ	Sale; PT. Meteor Abadi	28	-7	(9,597,822.65)	21	28,793,467.95
27/12/2009	SJ	14/BKM	Sale; KASIR PENJUALAN T	21	-5	(6,855,587.61)	16	21,937,880.34
28/12/2009	SJ	072/FPJ	Sale; Ivan Cellular	16	-3	(4,113,352.56)	13	17,824,527.78
C-5000 Total:					13	17,824,527.78		
b								
G-2100								
01/12/2009	IJ	IJ000001	Saldo Awal Barang Dagang	0	36	75,600,000.00	36	75,600,000.00
03/12/2009	SJ	057/FPJ	Sale; Ivan Cellular	36	-7	(14,695,731.71)	29	60,904,268.29
03/12/2009	PJ	00000002	Purchase; PT. OKE JAYA M	29	5	10,475,000.00	34	71,379,268.29
04/12/2009	SJ	058/FPJ	Sale; PT. Meteor Abadi	34	-10	(20,993,902.44)	24	50,385,365.85
06/12/2009	SJ	05/BKM	Sale; KASIR PENJUALAN T	24	-6	(12,596,341.46)	18	37,789,024.39
08/12/2009	SJ	62/FPJ	Sale; CV. Agung Sakti	18	-12	(25,192,682.93)	6	12,596,341.46
13/12/2009	SJ	08/BKM	Sale; KASIR PENJUALAN T	6	-2	(4,198,780.49)	4	8,397,560.97
14/12/2009	SJ	65/FPJ	Sale; PT. Meteor Abadi	4	-1	(2,099,390.24)	3	6,298,170.73
16/12/2009	PJ	097/PJ	Purchase; PT. OKE JAYA M	3	20	42,300,000.00	23	48,598,170.73
20/12/2009	SJ	11/BKM	Sale; KASIR PENJUALAN T	23	-3	(6,338,891.83)	20	42,259,278.90
23/12/2009	SJ	67/FPJ	Sale; CV. Agung Sakti	20	-6	(12,677,783.67)	14	29,581,495.23
24/12/2009	SJ	68/FPJ	Sale; PT. Meteor Abadi	14	-5	(10,564,819.73)	9	19,016,675.50
27/12/2009	SJ	14/BKM	Sale; KASIR PENJUALAN T	9	-1	(2,112,963.94)	8	16,903,711.56
28/12/2009	SJ	072/FPJ	Sale; Ivan Cellular	8	-5	(10,564,819.73)	3	6,338,891.83
G-2100 Total:					3	6,338,891.83		
c								
H-1100								
01/12/2009	IJ	IJ000001	Saldo Awal Barang Dagang	0	17	54,400,000.00	17	54,400,000.00
03/12/2009	SJ	057/FPJ	Sale; Ivan Cellular	17	-2	(6,400,000.00)	15	48,000,000.00
03/12/2009	PJ	00000002	Purchase; PT. OKE JAYA M	15	2	6,400,000.00	17	54,400,000.00
04/12/2009	SJ	058/FPJ	Sale; PT. Meteor Abadi	17	-5	(16,000,000.00)	12	38,400,000.00
06/12/2009	SJ	05/BKM	Sale; KASIR PENJUALAN T	12	-3	(9,600,000.00)	9	28,800,000.00
08/12/2009	SJ	62/FPJ	Sale; CV. Agung Sakti	9	-5	(16,000,000.00)	4	12,800,000.00
13/12/2009	SJ	08/BKM	Sale; KASIR PENJUALAN T	4	-2	(6,400,000.00)	2	6,400,000.00
14/12/2009	SJ	65/FPJ	Sale; PT. Meteor Abadi	2	-1	(3,200,000.00)	1	3,200,000.00
16/12/2009	PJ	097/PJ	Purchase; PT. OKE JAYA M	1	17	52,700,000.00	18	55,900,000.00
17/12/2009	PJ	01/BM	Purchase RETURN; PT. OK	18	-1	(3,100,000.00)	17	52,800,000.00
20/12/2009	SJ	11/BKM	Sale; KASIR PENJUALAN T	17	-2	(6,211,764.71)	15	46,588,235.29
23/12/2009	SJ	67/FPJ	Sale; CV. Agung Sakti	15	-6	(18,635,294.12)	9	27,952,941.17
24/12/2009	SJ	03/BM	Sale RETURN; CV. Agung S	9	1	3,105,882.35	10	31,058,823.52
24/12/2009	SJ	68/FPJ	Sale; PT. Meteor Abadi	10	-2	(6,211,764.70)	8	24,847,058.82
27/12/2009	SJ	14/BKM	Sale; KASIR PENJUALAN T	8	-2	(6,211,764.71)	6	18,635,294.11
28/12/2009	SJ	072/FPJ	Sale; Ivan Cellular	6	-2	(6,211,764.70)	4	12,423,529.41
H-1100 Total:					4	12,423,529.41		

- Reports – Inventory – Item List Summary
- Customise – Finishing = contreng Include Zero Quantity
- Display

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Items List [Summary]

30/12/2010
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Item #	Item Name	Supplier	Units On Hand	Total Value	Average Cost	Current Price
VAsuransi	Asuransi 2%		0	0.00	0.00	0.00
a	C-5000		13	17,824,527.78	1,371,117.5215	1,712,500.00
b	G-2100		3	6,338,891.83	2,112,963.9433	2,625,000.00
c	H-1100		4	12,423,529.41	3,105,882.3525	4,000,000.00
Grand Total:				<u>36,586,949.02</u>		

- *Reports – Sales – Customer – Customer Ledger*
- *Customise – Date From = 1 January to *31 December 2009*
- *Display*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Customer Ledger

01/01/2009 To *31/12/2009

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Date	Src	ID#	Memo	Debit	Credit	Balance
CV. Agung Sakti			*None			0.00
26/11/2009	SJ	00000002	Pre-conversion sale - CV. A	49,500,000.00		49,500,000.00
05/12/2009	CR	04/BKM	Payment; CV. Agung Sakti -	990,000.00	49,500,000.00	990,000.00
05/12/2009	SJ	SJ000003	Finance Charge: CV. Agung		990,000.00	0.00
08/12/2009	SJ	62/FPJ	Sale; CV. Agung Sakti	69,975,922.50		69,975,922.50
17/12/2009	CR	10/BKM	Payment; CV. Agung Sakti	1,399,518.45	69,975,922.50	1,399,518.45
17/12/2009	SJ	SJ000006	Finance Charge: CV. Agung		1,399,518.45	0.00
23/12/2009	SJ	67/FPJ	Sale; CV. Agung Sakti	55,137,555.00		55,137,555.00
24/12/2009	SJ	03/BM	Sale RETURN; CV. Agung S		4,408,800.00	50,728,755.00
24/12/2009	SJ	03/BM	CV. Agung Sakti: Credit fro	4,408,800.00	4,408,800.00	50,728,755.00
Total:				181,411,795.95	130,683,040.95	50,728,755.00
Ivan Cellular			*None			0.00
30/11/2009	SJ	00000003	Pre-conversion sale - Ivan C	34,650,000.00		34,650,000.00
03/12/2009	SJ	057/FPJ	Sale; Ivan Cellular	38,508,112.50		73,158,112.50
05/12/2009	CR	03/BKM	Payment; Ivan Cellular DISK	693,000.00	34,650,000.00	39,201,112.50
05/12/2009	SJ	SJ000002	Finance Charge: Ivan Cellul		693,000.00	38,508,112.50
12/12/2009	CR	06/BKM	Payment; Ivan Cellular DISK	770,162.25	38,508,112.50	770,162.25
12/12/2009	SJ	SJ000004	Finance Charge: Ivan Cellul		770,162.25	0.00
28/12/2009	SJ	072/FPJ	Sale; Ivan Cellular	28,946,527.50		28,946,527.50
Total:				103,567,802.25	74,621,274.75	28,946,527.50
KASIR PENJUALAN TUNAI			*None			0.00
06/12/2009	SJ	05/BKM	Sale; KASIR PENJUALAN T	40,023,637.50		40,023,637.50
06/12/2009	CR	05/BKM	KASIR PENJUALAN TUNAI		40,023,637.50	0.00
13/12/2009	SJ	08/BKM	Sale; KASIR PENJUALAN T	22,154,220.00		22,154,220.00
13/12/2009	CR	08/BKM	KASIR PENJUALAN TUNAI		22,154,220.00	0.00
20/12/2009	SJ	11/BKM	Sale; KASIR PENJUALAN T	21,272,460.00		21,272,460.00
20/12/2009	CR	11/BKM	KASIR PENJUALAN TUNAI		21,272,460.00	0.00
27/12/2009	SJ	14/BKM	Sale; KASIR PENJUALAN T	21,148,462.50		21,148,462.50
27/12/2009	CR	14/BKM	Payment; KASIR PENJUAL		21,148,462.50	0.00
Total:				104,598,780.00	104,598,780.00	0.00
PT. Meteor Abadi			*None			0.00
23/11/2009	SJ	00000001	Pre-conversion sale - PT. M	77,000,000.00		77,000,000.00
02/12/2009	CR	02/BKM	Payment; PT. Meteor Abadi	1,540,000.00	77,000,000.00	1,540,000.00
02/12/2009	SJ	SJ000001	Finance Charge: PT. Meteo		1,540,000.00	0.00
04/12/2009	SJ	058/FPJ	Sale; PT. Meteor Abadi	73,626,960.00		73,626,960.00
13/12/2009	CR	07/BKM	Payment; PT. Meteor Abadi	1,472,539.20	73,626,960.00	1,472,539.20
13/12/2009	SJ	SJ000005	Finance Charge: PT. Meteo		1,472,539.20	0.00
14/12/2009	SJ	65/FPJ	Sale; PT. Meteor Abadi	16,739,662.50		16,739,662.50
24/12/2009	SJ	68/FPJ	Sale; PT. Meteor Abadi	36,496,597.50		53,236,260.00
25/12/2009	CR	13/BKM	Payment; PT. Meteor Abadi		16,739,662.50	36,496,597.50
Total:				206,875,759.20	170,379,161.70	36,496,597.50

- Reports – Purchases – Supplier– Supplier Ledger
- Customise – Date From = 1 January2009 to *31 December 2009
- Display

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Supplier Ledger

01/01/2009 To *31/12/2009

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Date	Src	ID#	Memo	Debit	Credit	Balance
PT. OKE JAYA MANDIRI			*None			0.00
25/11/2009	PJ	00000001	Pre-conversion purchase		73,000,000.00	73,000,000.00
03/12/2009	PJ	00000002	Purchase; PT. OKE JAYA		29,096,100.00	102,096,100.00
04/12/2009	CD	02/BKK	Payment; PT. OKE JAYA	73,000,000.00	3,650,000.00	32,746,100.00
04/12/2009	PJ	PJ000001	Potongan Pembelian 5%:	3,650,000.00		29,096,100.00
12/12/2009	CD	07/BKK	Payment; PT. OKE JAYA	29,096,100.00	1,454,805.00	1,454,805.00
12/12/2009	PJ	PJ000002	Finance Charge: PT. OK	1,454,805.00		0.00
16/12/2009	PJ	097/PJ	Purchase; PT. OKE JAYA		137,702,400.00	137,702,400.00
17/12/2009	PJ	01/BM	Purchase RETURN; PT.	3,410,000.00		134,292,400.00
17/12/2009	PJ	01/BM	PT. OKE JAYA MANDIRI:	3,410,000.00	3,410,000.00	134,292,400.00
Total:				114,020,905.00	248,313,305.00	134,292,400.00

Reports – Inventory – Inventory Value Reconciliation

- Customise – As of : 31 Des 2009
- Display

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Inventory Value Reconciliation

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Item #	Item Name	On Hand	Current Value	Average Cost
1-1107	Merchandise of Inventory			
a	C-5000	13	17,824,527.78	1,371,117.5215
b	G-2100	3	6,338,891.83	2,112,963.9433
c	H-1100	4	12,423,529.41	3,105,882.3525
Inventory Value:			36,586,949.02	
Account Balance:			36,586,949.02	
Out of Balance:			0.00	

- Reports – Accounts – Transaction Journal – General Journal
- Customise – Date From : 01 Jan 2009 to *31 Des 2009
- Source Journal = All Journal, Report Fiel : tambahkan (contreng Allocation Memo) – Display.

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

All Journals**01/01/2009 To *31/12/2009**

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ID#	Acct#	Account Name	Debit	Credit	Job No.	Allocation Memo
IJ	01/12/2009	Saldo Awal Barang Dagang				
IJ000001	1-1107	Merchandise of Inventory		191,650,000.00		
IJ000001	1-1107	Merchandise of Inventory	61,650,000.00			C-5000
IJ000001	1-1107	Merchandise of Inventory	75,600,000.00			G-2100
IJ000001	1-1107	Merchandise of Inventory	54,400,000.00			H-1100
GJ	01/12/2009	Reclass Piutang Karyawan ke Masing-masing Karyw.				
GJ000001	1-1105	Employee Receivable	150,000.00		TS	Totok Suwito
GJ000001	1-1105	Employee Receivable	350,000.00		AP	Agung Putra
GJ000001	1-1105	Employee Receivable		500,000.00		
CD	01/12/2009	Pembayaran Gaji Karyawan Bulan Nop. 2009				
01/BKK	1-1101	Cash in Bank		23,125,000.00		
01/BKK	6-1100	Wages & Salaries Expense	7,000,000.00			Sales
01/BKK	6-2100	Wages & Salaries Expense	16,500,000.00			General & Adm.
01/BKK	2-1105	Income Tax Payable		375,000.00		Potongan PPh 21
CR	01/12/2009	Penerimaan Pelunasan Karyawan Totok S.				
01/BKM	1-1101	Cash in Bank	150,000.00			
01/BKM	1-1105	Employee Receivable		150,000.00	TS	Piutang Totok S.
SJ	23/11/2009	Pre-conversion sale - PT. Meteor Abadi				
00000001	1-1103	Accounts Receivable	77,000,000.00			
00000001	1-1103	Accounts Receivable		77,000,000.00		
PJ	03/12/2009	Purchase; PT. OKE JAYA MANDIRI				
00000002	2-1100	Accounts Payable		26,451,000.00		
00000002	2-1100	Accounts Payable		2,645,100.00		
00000002	1-1107	Merchandise of Inventory	9,576,000.00			
00000002	1-1107	Merchandise of Inventory	10,475,000.00			
00000002	1-1107	Merchandise of Inventory	6,400,000.00			
00000002	1-1109	Value Added Tax - In (VAT-In)	2,645,100.00			
SJ	03/12/2009	Sale; Ivan Cellular				

05//FPJ	1-1103	Accounts Receivable	35,007,375.00	
057/FPJ	1-1103	Accounts Receivable	3,500,737.50	
057/FPJ	4-1000	Sales		34,937,500.00
057/FPJ	2-1101	Insurance Liability		69,875.00
057/FPJ	2-1104	Value Added Tax-Out (VAT-Out)		3,500,737.50
057/FPJ	5-1000	Cost of Good Sold	27,944,385.56	
057/FPJ	1-1107	Merchandise of Inventory		6,848,653.85
057/FPJ	1-1107	Merchandise of Inventory		14,695,731.71
057/FPJ	1-1107	Merchandise of Inventory		6,400,000.00
<hr/>				
SJ	04/12/2009	Sale; PT. Meteor Abadi		
058/FPJ	1-1103	Accounts Receivable	66,933,600.00	
058/FPJ	1-1103	Accounts Receivable	6,693,360.00	
058/FPJ	4-1000	Sales		66,800,000.00
058/FPJ	2-1101	Insurance Liability		133,600.00
058/FPJ	2-1104	Value Added Tax-Out (VAT-Out)		6,693,360.00
058/FPJ	5-1000	Cost of Good Sold	53,430,671.67	
058/FPJ	1-1107	Merchandise of Inventory		16,436,769.23
058/FPJ	1-1107	Merchandise of Inventory		20,993,902.44
058/FPJ	1-1107	Merchandise of Inventory		16,000,000.00
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PJ	25/11/2009	Pre-conversion purchase PT. OKE JAYA MANDIRI		
00000001	2-1100	Accounts Payable		73,000,000.00
00000001	2-1100	Accounts Payable	73,000,000.00	
<hr/>				
CD	04/12/2009	Payment; PT. OKE JAYA MANDIRI, Disc 5%		
02/BKK	1-1101	Cash in Bank		69,350,000.00
02/BKK	2-1100	Accounts Payable	73,000,000.00	
02/BKK	2-1100	Accounts Payable		3,650,000.00
<hr/>				
PJ	04/12/2009	Potongan Pembelian 5%: PT. OKE JAYA MANDIRI		
PJ000001	5-1000	Cost of Good Sold		3,650,000.00
PJ000001	2-1100	Accounts Payable	3,650,000.00	
<hr/>				
CR	02/12/2009	Payment; PT. Meteor Abadi DISKON 2%		
02/BKM	1-1101	Cash in Bank	75,460,000.00	
02/BKM	1-1103	Accounts Receivable		77,000,000.00
02/BKM	1-1103	Accounts Receivable	1,540,000.00	
<hr/>				
SJ	02/12/2009	Finance Charge: PT. Meteor Abadi		
SJ000001	4-1001	Sales Discounts	1,540,000.00	
SJ000001	1-1103	Accounts Receivable		1,540,000.00
<hr/>				
SJ	30/11/2009	Pre-conversion sale - Ivan Cellular		
00000003	1-1103	Accounts Receivable	34,650,000.00	
00000003	1-1103	Accounts Receivable		34,650,000.00
<hr/>				
CR	05/12/2009	Payment; Ivan Cellular DISKON 2%		

PT. TIGA CAHAYA PUTRA (032)

All Journals

01/01/2009 To *31/12/2009

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	ID#	Acct#	Account Name	Debit	Credit	Job No.	Allocation Memo
CR	05/12/2009		Payment; Ivan Cellular DISKON 2%				
	03/BKM	1-1101	Cash in Bank	33,957,000.00			
	03/BKM	1-1103	Accounts Receivable		34,650,000.00		
	03/BKM	1-1103	Accounts Receivable	693,000.00			
SJ	05/12/2009		Finance Charge: Ivan Cellular				
	SJ000002	4-1001	Sales Discounts	693,000.00			
	SJ000002	1-1103	Accounts Receivable		693,000.00		
SJ	26/11/2009		Pre-conversion sale - CV. Agung Sakti				
	00000002	1-1103	Accounts Receivable	49,500,000.00			
	00000002	1-1103	Accounts Receivable		49,500,000.00		
CR	05/12/2009		Payment; CV. Agung Sakti - DISKON 2%				
	04/BKM	1-1101	Cash in Bank	48,510,000.00			
	04/BKM	1-1103	Accounts Receivable		49,500,000.00		
	04/BKM	1-1103	Accounts Receivable	990,000.00			
SJ	05/12/2009		Finance Charge: CV. Agung Sakti				
	SJ000003	4-1001	Sales Discounts	990,000.00			
	SJ000003	1-1103	Accounts Receivable		990,000.00		
SJ	06/12/2009		Sale; KASIR PENJUALAN TUNAI				
	05/BKM	1-1103	Accounts Receivable	36,385,125.00			
	05/BKM	1-1103	Accounts Receivable	3,638,512.50			
	05/BKM	4-1000	Sales		36,312,500.00		
	05/BKM	2-1101	Insurance Liability		72,625.00		
	05/BKM	2-1104	Value Added Tax-Out (VAT-Out)		3,638,512.50		
	05/BKM	5-1000	Cost of Good Sold	29,044,995.31			
	05/BKM	1-1107	Merchandise of Inventory		6,848,653.85		
	05/BKM	1-1107	Merchandise of Inventory		12,596,341.46		
	05/BKM	1-1107	Merchandise of Inventory		9,600,000.00		
CR	06/12/2009		KASIR PENJUALAN TUNAI for 05/BKM				
	05/BKM	1-1101	Cash in Bank	40,023,637.50			
	05/BKM	1-1103	Accounts Receivable		40,023,637.50		

CD	07/12/2009	Pembelian Saham PT. Perkasa Indah Sentosa				
03/BKK	1-1101	Cash in Bank		104,040,000.00	104,040,000.00	
03/BKK	1-1102	Marketable Securities	104,040,000.00			1000 lb@100.000
SJ	08/12/2009	Sale; CV. Agung Sakti				
62/FPJ	1-1103	Accounts Receivable	63,614,475.00			
62/FPJ	1-1103	Accounts Receivable	6,361,447.50			
62/FPJ	4-1000	Sales		63,487,500.00		
62/FPJ	2-1101	Insurance Liability		126,975.00		
62/FPJ	2-1104	Value Added Tax-Out (VAT-Out)		6,361,447.50		
62/FPJ	5-1000	Cost of Good Sold	50,780,798.31			
62/FPJ	1-1107	Merchandise of Inventory		9,588,115.38		
62/FPJ	1-1107	Merchandise of Inventory		25,192,682.93		
62/FPJ	1-1107	Merchandise of Inventory		16,000,000.00		
CD	09/12/2009	Pembayaran Rek Listrik, Air, Telp Nop 2009				
04/BKK	1-1101	Cash in Bank		1,750,000.00	1,750,000.00	
04/BKK	6-2101	Electricity, Water & Telp. Exp	1,750,000.00			
CD	10/12/2009	Pembayaran Pajak Masa Nopember 2009				
05/BKK	1-1101	Cash in Bank		375,000.00	375,000.00	
05/BKK	2-1105	Income Tax Payable	375,000.00			PPH Pasal 21 Nop
CD	11/12/2009	Piutang Karyawan a/n Andika Pratama				
06/BKK	1-1101	Cash in Bank		1,750,000.00	1,750,000.00	
06/BKK	1-1105	Employee Receivable	1,750,000.00			ANDIKA
CR	12/12/2009	Payment; Ivan Cellular DISKON 2%				
06/BKM	1-1101	Cash in Bank	37,737,950.25			
06/BKM	1-1103	Accounts Receivable		38,508,112.50		
06/BKM	1-1103	Accounts Receivable	770,162.25			
SJ	12/12/2009	Finance Charge: Ivan Cellular				
SJ000004	4-1001	Sales Discounts	770,162.25			
SJ000004	1-1103	Accounts Receivable		770,162.25		
CD	12/12/2009	Payment; PT. OKE JAYA MANDIRI DISC 2%				
07/BKK	1-1101	Cash in Bank		27,641,295.00	27,641,295.00	
07/BKK	2-1100	Accounts Payable	29,096,100.00			
07/BKK	2-1100	Accounts Payable		1,454,805.00		
PJ	12/12/2009	Finance Charge: PT. OKE JAYA MANDIRI				
PJ000002	5-1000	Cost of Good Sold		1,454,805.00	1,454,805.00	
PJ000002	2-1100	Accounts Payable	1,454,805.00			
CR	13/12/2009	Payment; PT. Meteor Abadi DISC 20%				
07/BKM	1-1101	Cash in Bank	72,154,420.80			
07/BKM	1-1103	Accounts Receivable		73,626,960.00		

PT. TIGA CAHAYA PUTRA (032)

All Journals

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ID#	Acct#	Account Name	Debit	Credit	Job No.	Allocation Memo
CR	13/12/2009	Payment; PT. Meteor Abadi DISC 20%				
	07/BKM	1-1103 Accounts Receivable	1,472,539.20			
SJ	13/12/2009	Finance Charge: PT. Meteor Abadi				
	SJ000005	4-1001 Sales Discounts	1,472,539.20			
	SJ000005	1-1103 Accounts Receivable		1,472,539.20		
SJ	13/12/2009	Sale; KASIR PENJUALAN TUNAI				
	08/BKM	1-1103 Accounts Receivable	20,140,200.00			
	08/BKM	1-1103 Accounts Receivable	2,014,020.00			
	08/BKM	4-1000 Sales		20,100,000.00		
	08/BKM	2-1101 Insurance Liability		40,200.00		
	08/BKM	2-1104 Value Added Tax-Out (VAT-Out)		2,014,020.00		
	08/BKM	5-1000 Cost of Good Sold	16,077,703.57			
	08/BKM	1-1107 Merchandise of Inventory		5,478,923.08		
	08/BKM	1-1107 Merchandise of Inventory		4,198,780.49		
	08/BKM	1-1107 Merchandise of Inventory		6,400,000.00		
CR	13/12/2009	KASIR PENJUALAN TUNAI for 08/BKM				
	08/BKM	1-1101 Cash in Bank	22,154,220.00			
	08/BKM	1-1103 Accounts Receivable		22,154,220.00		
SJ	14/12/2009	Sale; PT. Meteor Abadi				
	65/FPJ	1-1103 Accounts Receivable	15,217,875.00			
	65/FPJ	1-1103 Accounts Receivable	1,521,787.50			
	65/FPJ	4-1000 Sales		15,187,500.00		
	65/FPJ	2-1101 Insurance Liability		30,375.00		
	65/FPJ	2-1104 Value Added Tax-Out (VAT-Out)		1,521,787.50		
	65/FPJ	5-1000 Cost of Good Sold	12,148,044.08			
	65/FPJ	1-1107 Merchandise of Inventory		6,848,653.84		
	65/FPJ	1-1107 Merchandise of Inventory		2,099,390.24		
	65/FPJ	1-1107 Merchandise of Inventory		3,200,000.00		
CD	15/12/2009	Pembayaran Pajak Masa Nopember 2009				
	08/BKK	1-1101 Cash in Bank		18,969,000.00		
	08/BKK	1-1110 Prepaid Income Tax	4,300,000.00			PPh Pasal 25
	08/BKK	2-1104 Value Added Tax-Out (VAT-Out)	21,115,000.00			PPN Keluaran

	08/BKK	2-1109	Value Added Tax - In (VAT-In)	2,113,000.00	6,446,000.00		11/1100000000 PPN Masukan
CR	15/12/2009	Pelunasan Piutang Karyawan Agung Putra					
	09/BKM	1-1101	Cash in Bank	350,000.00			
	09/BKM	1-1105	Employee Receivable		350,000.00	AP	Agung Putra
CD	16/12/2009	Pembayaran Jasa Pelaksana Konstruksi					
	09/BKK	1-1101	Cash in Bank		122,500,000.00		
	09/BKK	1-3100	Building in Process	125,000,000.00			Jasa Konstruksi
	09/BKK	2-1105	Income Tax Payable		2,500,000.00		PPH Pasal 4 - 2
PJ	16/12/2009	Purchase; PT. OKE JAYA MANDIRI					
	097/PJ	2-1100	Accounts Payable		125,184,000.00		
	097/PJ	2-1100	Accounts Payable		12,518,400.00		
	097/PJ	1-1107	Merchandise of Inventory	30,184,000.00			
	097/PJ	1-1107	Merchandise of Inventory	42,300,000.00			
	097/PJ	1-1107	Merchandise of Inventory	52,700,000.00			
	097/PJ	1-1109	Value Added Tax - In (VAT-In)	12,518,400.00			
PJ	17/12/2009	Purchase RETURN; PT. OKE JAYA MANDIRI					
	01/BM	2-1100	Accounts Payable	3,100,000.00			
	01/BM	2-1100	Accounts Payable	310,000.00			
	01/BM	1-1107	Merchandise of Inventory		3,100,000.00		
	01/BM	1-1109	Value Added Tax - In (VAT-In)		310,000.00		
PJ	17/12/2009	PT. OKE JAYA MANDIRI: Debit from 01/BM					
	01/BM	2-1100	Accounts Payable		3,410,000.00		
	01/BM	2-1100	Accounts Payable	3,410,000.00			
CR	17/12/2009	Payment; CV. Agung Sakti					
	10/BKM	1-1101	Cash in Bank	68,576,404.05			
	10/BKM	1-1103	Accounts Receivable		69,975,922.50		
	10/BKM	1-1103	Accounts Receivable	1,399,518.45			
SJ	17/12/2009	Finance Charge: CV. Agung Sakti					
	SJ000006	4-1001	Sales Discounts	1,399,518.45			
	SJ000006	1-1103	Accounts Receivable		1,399,518.45		
SJ	20/12/2009	Sale; KASIR PENJUALAN TUNAI					
	11/BKM	1-1103	Accounts Receivable	19,338,600.00			
	11/BKM	1-1103	Accounts Receivable	1,933,860.00			
	11/BKM	4-1000	Sales		19,300,000.00		
	11/BKM	2-1101	Insurance Liability		38,600.00		
	11/BKM	2-1104	Value Added Tax-Out (VAT-Out)		1,933,860.00		
	11/BKM	5-1000	Cost of Good Sold	15,292,891.58			
	11/BKM	1-1107	Merchandise of Inventory		2,742,235.04		
	11/BKM	1-1107	Merchandise of Inventory		6,338,891.83		
	11/BKM	1-1107	Merchandise of Inventory		6,211,764.71		

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	ID#	Acct#	Account Name	Debit	Credit	Job No.	Allocation Memo
SJ	20/12/2009		Sale; KASIR PENJUALAN TUNAI				
CR	20/12/2009		KASIR PENJUALAN TUNAI for 11/BKM				
	11/BKM	1-1101	Cash in Bank	21,272,460.00			
	11/BKM	1-1103	Accounts Receivable		21,272,460.00		
GJ	21/12/2009		Deviden th 2009 @ 3.500/lbr saham = 10.000 lbr				
	02/BM	3-1002	Dividend	35,000,000.00			10.000 lbr @ 3.500
	02/BM	2-1105	Income Tax Payable		3,500,000.00		PPH Ps 4-2 (105) Devid
	02/BM	2-1106	Dividend Payable		31,500,000.00		
SJ	23/12/2009		Sale; CV. Agung Sakti				
	67/FPJ	1-1103	Accounts Receivable	50,125,050.00			
	67/FPJ	1-1103	Accounts Receivable	5,012,505.00			
	67/FPJ	4-1000	Sales		50,025,000.00		
	67/FPJ	2-1101	Insurance Liability		100,050.00		
	67/FPJ	2-1104	Value Added Tax-Out (VAT-Out)		5,012,505.00		
	67/FPJ	5-1000	Cost of Good Sold	39,539,782.92			
	67/FPJ	1-1107	Merchandise of Inventory		8,226,705.13		
	67/FPJ	1-1107	Merchandise of Inventory		12,677,783.67		
	67/FPJ	1-1107	Merchandise of Inventory		18,635,294.12		
SJ	24/12/2009		Sale RETURN; CV. Agung Sakti				
	03/BM	1-1103	Accounts Receivable		4,008,000.00		
	03/BM	1-1103	Accounts Receivable		400,800.00		
	03/BM	4-1000	Sales	4,000,000.00			
	03/BM	2-1101	Insurance Liability	8,000.00			
	03/BM	2-1104	Value Added Tax-Out (VAT-Out)	400,800.00			
	03/BM	5-1000	Cost of Good Sold		3,105,882.35		
	03/BM	1-1107	Merchandise of Inventory	3,105,882.35			
SJ	24/12/2009		CV. Agung Sakti: Credit from 03/BM				
	03/BM	1-1103	Accounts Receivable	4,408,800.00			
	03/BM	1-1103	Accounts Receivable		4,408,800.00		
SJ	24/12/2009		Sale; PT. Meteor Abadi				
	03/FPJ	1-1103	Accounts Receivable	22,472,705.00			

68/FPJ	1-1103	Accounts Receivable	33,178,725.00	
68/FPJ	1-1103	Accounts Receivable	3,317,872.50	
68/FPJ	4-1000	Sales		33,112,500.00
68/FPJ	2-1101	Insurance Liability		66,225.00
68/FPJ	2-1104	Value Added Tax-Out (VAT-Out)		3,317,872.50
68/FPJ	5-1000	Cost of Good Sold	26,374,407.08	
68/FPJ	1-1107	Merchandise of Inventory		9,597,822.65
68/FPJ	1-1107	Merchandise of Inventory		10,564,819.73
68/FPJ	1-1107	Merchandise of Inventory		6,211,764.70
CR	25/12/2009	Payment; PT. Meteor Abadi Tanpa Diskon		
13/BKM	1-1101	Cash in Bank	16,739,662.50	
13/BKM	1-1103	Accounts Receivable		16,739,662.50
SJ	27/12/2009	Sale; KASIR PENJUALAN TUNAI		
14/BKM	1-1103	Accounts Receivable	19,225,875.00	
14/BKM	1-1103	Accounts Receivable	1,922,587.50	
14/BKM	4-1000	Sales		19,187,500.00
14/BKM	2-1101	Insurance Liability		38,375.00
14/BKM	2-1104	Value Added Tax-Out (VAT-Out)		1,922,587.50
14/BKM	5-1000	Cost of Good Sold	15,180,316.26	
14/BKM	1-1107	Merchandise of Inventory		6,855,587.61
14/BKM	1-1107	Merchandise of Inventory		2,112,963.94
14/BKM	1-1107	Merchandise of Inventory		6,211,764.71
CR	27/12/2009	Payment; KASIR PENJUALAN TUNAI		
14/BKM	1-1101	Cash in Bank	21,148,462.50	
14/BKM	1-1103	Accounts Receivable		21,148,462.50
SJ	28/12/2009	Sale; Ivan Cellular		
072/FPJ	1-1103	Accounts Receivable	26,315,025.00	
072/FPJ	1-1103	Accounts Receivable	2,631,502.50	
072/FPJ	4-1000	Sales		26,262,500.00
072/FPJ	2-1101	Insurance Liability		52,525.00
072/FPJ	2-1104	Value Added Tax-Out (VAT-Out)		2,631,502.50
072/FPJ	5-1000	Cost of Good Sold	20,889,936.99	
072/FPJ	1-1107	Merchandise of Inventory		4,113,352.56
072/FPJ	1-1107	Merchandise of Inventory		10,564,819.73
072/FPJ	1-1107	Merchandise of Inventory		6,211,764.70
CR	31/12/2009	Dividen PT. Rajawali 14% x 1000 x 50.000		
15/BKM	1-1101	Cash in Bank	5,950,000.00	
15/BKM	8-1001	Dividend Revenue		7,000,000.00
15/BKM	1-1110	Prepaid Income Tax	1,050,000.00	
CD	31/12/2009	Pembayaran Angsuran Hutang Bank + Bunga		
10/BKK	1-1101	Cash in Bank		3,947,007.63
10/BKK	2-2101	Bank Loan	941,938.74	
10/BKK	9-1001	Interest Expense	3,005,068.89	

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ID#	Acct#	Account Name	Debit	Credit	Job No.	Allocation Memo
CD	31/12/2009	Pembayaran Angsuran Hutang Bank + Bunga				
CD	31/12/2009	Pengisian Dana Kas Kecil sd 31 Des 2009				
11/BKK	1-1100	Petty Cash		2,330,500.00		
11/BKK	6-2103	Newspapaer & Tabloid Expense	178,000.00			
11/BKK	1-1108	Office Supplies	662,500.00			
11/BKK	6-1103	Advertising Expense	240,000.00			
11/BKK	6-2107	Other General & Admin. Expense	175,000.00			
11/BKK	6-2102	Maintenance Expense	1,075,000.00			
GJ	*31/12/2009	Pemakaian Perlengkapan Tahun 2009				
MEMO1201	6-2106	Supplies Expense	20,000,000.00			
MEMO1201	1-1108	Office Supplies		20,000,000.00		
GJ	*31/12/2009	Rekening Koran Bank 31 Des 2009				
MEMO1202	8-1000	Interest Revenue		900,444.00		
MEMO1202	1-1101	Cash in Bank	900,444.00			
MEMO1202	9-1000	Bank Charges	270,000.00			
MEMO1202	1-1101	Cash in Bank		270,000.00		
GJ	*31/12/2009	Penyisihan Piutang Tak Tertagih 2009				
MEMO1203	6-1101	Uncollectible Accounts	5,808,594.00			
MEMO1203	1-1104	Allowance for Uncollectible Ac		5,808,594.00		5% x 116.171.880
GJ	*31/12/2009	Mencatat Utang PPh Pasal 25				
MEMO1204	1-1110	Prepaid Income Tax	4,300,000.00			
MEMO1204	2-1105	Income Tax Payable		4,300,000.00		
GJ	*31/12/2009	Mencatat Beban Sewa Th 2009				
MEMO1205	6-1104	Rent Expense	90,000,000.00			
MEMO1205	1-1111	Prepaid Rent		90,000,000.00		
GJ	*31/12/2009	Penyusutan Aktiva Tetap 2010				
MEMO1206	6-1102	Depreciation Expense - Vehicle	16,875,000.00			
MEMO1206	1-2102	Accum. Deprec. Vehicles		16,875,000.00		
MEMO1206	6-2105	Deoprec. Expense - Equipment	204,250,000.00			

MEMO1206	1-2104	Accum. Deprec. Equipment		204,250,000.00	
GJ	*31/12/2009	Gaji dan Upah Terutang 2010			
MEMO1207	6-1100	Wages & Salaries Expense	7,000,000.00		Sales
MEMO1207	6-2100	Wages & Salaries Expense	16,500,000.00		General & Admin
MEMO1207	2-1105	Income Tax Payable		375,000.00	Income Tax Payable 21
MEMO1207	2-1102	Wages & Salaries Payable		23,125,000.00	
GJ	*31/12/2009	Biaya Listrik, Air, Telp Des 2009 belum dibayarkan			
MEMO1208	6-2101	Electricity, Water & Telp. Exp	1,850,000.00		
MEMO1208	2-1103	Electricity, Telp & Water Pay		1,850,000.00	
CR	22/12/2009	Jual 1000 saham PT. Perkasa kurs 108			
12/BKM	1-1101	Cash in Bank	108,975,960.00		
12/BKM	1-1102	Marketable Securities		104,040,000.00	Harga Perolehan
12/BKM	6-2104	Income Tax Expense	104,040.00		PPh Psi 4-2 (0.1%)
12/BKM	8-1002	Gain on Sales of Marketable S.		5,040,000.00	Laba Penjualan
GJ	*31/12/2009	Taksiran PPh Pasal 29 Tahun 2009			
MEMO1209	6-2104	Income Tax Expense	13,123,320.00		
MEMO1209	2-1105	Income Tax Payable		13,123,320.00	
Grand Total:			<u>2,741,806,461.21</u>	<u>2,741,806,461.21</u>	

- Reports – Accounts – Profit & Loss – Multi Period Spreadsheet
- Customise – Date From : Nop 2009 to 13th 2009
- Report Level = 4, Financial Year = 2009
- Display.

Profit & Loss Statement

November 2009 through 13th Period 2009

	November	December	13th Period	Total
Income				
Sales	1,418,120,000.00	380,712,500.00	0.00	1,798,832,500.00
Sales Discounts	(21,271,800.00)	(6,865,219.90)	0.00	(28,137,019.90)
Sales Returns	(32,616,760.00)	0.00	0.00	(32,616,760.00)
Total Income	1,364,231,440.00	373,847,280.10	0.00	1,738,078,720.10
Cost Of Sales				
Cost of Good Sold	709,060,000.00	298,493,245.98	0.00	1,007,553,245.98
Total Cost Of Sales	709,060,000.00	298,493,245.98	0.00	1,007,553,245.98
Gross Profit	655,171,440.00	75,354,034.12	0.00	730,525,474.12
Expenses				
Sales Expense				
Wages & Salaries Expense	50,000,000.00	7,000,000.00	7,000,000.00	64,000,000.00
Uncollectible Accounts	0.00	0.00	5,808,594.00	5,808,594.00
Depreciation Expense - Vehicle	0.00	0.00	16,875,000.00	16,875,000.00
Advertising Expense	1,375,000.00	240,000.00	0.00	1,615,000.00
Rent Expense	0.00	0.00	90,000,000.00	90,000,000.00
Total Sales Expense	51,375,000.00	7,240,000.00	119,683,594.00	178,298,594.00
General & Adm Expense				
Wages & Salaries Expense	165,000,000.00	16,500,000.00	16,500,000.00	198,000,000.00
Electricity, Water & Telp. Exp	7,470,000.00	1,750,000.00	1,850,000.00	11,070,000.00
Maintenance Expense	1,221,000.00	1,075,000.00	0.00	2,296,000.00
Newspaper & Tabloid Expense	858,000.00	178,000.00	0.00	1,036,000.00
Income Tax Expense	0.00	104,040.00	13,123,320.00	13,227,360.00
Deprec. Expense - Equipment	0.00	0.00	204,250,000.00	204,250,000.00
Supplies Expense	0.00	0.00	20,000,000.00	20,000,000.00
Other General & Admin. Expense	325,000.00	175,000.00	0.00	500,000.00
Total General & Adm Expense	174,874,000.00	19,782,040.00	255,723,320.00	450,379,360.00
Total Expenses	226,249,000.00	27,022,040.00	375,406,914.00	628,677,954.00
Operating Profit	428,922,440.00	48,331,994.12	(375,406,914.00)	101,847,520.12
Other Income				
Interest Revenue	3,652,000.00	0.00	900,444.00	4,552,444.00
Dividend Revenue	6,600,000.00	7,000,000.00	0.00	13,600,000.00
Gain on Sales of Marketable S.	27,800,000.00	5,040,000.00	0.00	32,840,000.00
Other Income	354,000.00	0.00	0.00	354,000.00
Total Other Income	38,406,000.00	12,040,000.00	900,444.00	51,346,444.00
Other Expenses				
Bank Charges	165,000.00	0.00	270,000.00	435,000.00
Interest Expense	36,940,503.79	3,005,068.89	0.00	39,945,572.68
Loss on Sales of Marketable S.	1,500,000.00	0.00	0.00	1,500,000.00
Other Expense	254,000.00	0.00	0.00	254,000.00
Total Other Expenses	38,859,503.79	3,005,068.89	270,000.00	42,134,572.68
Net Profit / (Loss)	428,468,936.21	57,366,925.23	(374,776,470.00)	111,059,391.44

- *Reports – Accounts – Balance Sheet – Multi Period Spreadsheet*
- *Customise – Date From : Nop 2009 to 13th 2009*
- *Report Level = 4, Financial Year = 2009*
- *Display.*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

Balance Sheet [Spreadsheet]

November 2009 through 13th Period 2009

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	November	December	13th Period
Assets			
Current Assets			
Petty Cash	5,000,000.00	2,669,500.00	2,669,500.00
Cash in Bank	93,711,471.25	293,424,346.22	294,054,790.22
Marketable Securities	53,040,000.00	53,040,000.00	53,040,000.00
Accounts Receivable	161,150,000.00	116,171,880.00	116,171,880.00
Allowance for Uncollectible Ac	(6,848,875.00)	(6,848,875.00)	(12,657,469.00)
Employee Receivable	500,000.00	1,750,000.00	1,750,000.00
Other Receivable	0.00	0.00	0.00
Merchandise of Inventory	191,650,000.00	36,586,949.02	36,586,949.02
Office Supplies	28,700,000.00	29,362,500.00	9,362,500.00
Value Added Tax - In (VAT-In)	6,446,000.00	14,853,500.00	14,853,500.00
Prepaid Income Tax	42,790,000.00	48,140,000.00	52,440,000.00
Prepaid Rent	90,000,000.00	90,000,000.00	0.00
Total Current Assets	666,138,596.25	679,149,800.24	568,271,650.24
Fixed Assets			
Land	200,000,000.00	200,000,000.00	200,000,000.00
Vehicles	135,000,000.00	135,000,000.00	135,000,000.00
Accum. Deprec. Vehicles	(63,281,250.00)	(63,281,250.00)	(80,156,250.00)
Equipment	817,000,000.00	817,000,000.00	817,000,000.00
Accum. Deprec. Equipment	(531,625,000.00)	(531,625,000.00)	(735,875,000.00)
Total Fixed Assets	557,093,750.00	557,093,750.00	335,968,750.00
Other Assets			
Building in Process	758,000,000.00	883,000,000.00	883,000,000.00
Total Other Assets	758,000,000.00	883,000,000.00	883,000,000.00
Total Assets	1,981,232,346.25	2,119,243,550.24	1,787,240,400.24
Liabilities			
Current Liabilities			
Accounts Payable	73,000,000.00	134,292,400.00	134,292,400.00
Insurance Liability	2,836,240.00	3,597,665.00	3,597,665.00
Wages & Salaries Payable	0.00	0.00	23,125,000.00
Electricity, Telp & Water Pay	0.00	0.00	1,850,000.00
Value Added Tax-Out (VAT-Out)	21,115,000.00	38,147,392.50	38,147,392.50
Income Tax Payable	0.00	6,000,000.00	23,798,320.00
Dividend Payable	0.00	31,500,000.00	31,500,000.00
Other Current Liabilities	0.00	0.00	0.00
Total Current Liabilities	96,951,240.00	213,537,457.50	256,310,777.50
Long Term Liabilities			
Bank Loan	300,506,888.76	299,564,950.02	299,564,950.02
Total Long Term Liabilities	300,506,888.76	299,564,950.02	299,564,950.02
Total Liabilities	397,458,128.76	513,102,407.52	555,875,727.52
Net Assets	1,583,774,217.49	1,606,141,142.72	1,231,364,672.72
Equity			
Common Stock (10.000 LBR)	125,000,000.00	125,000,000.00	125,000,000.00
Retained Earnings	1,030,305,281.28	1,030,305,281.28	1,030,305,281.28
Dividend	0.00	(35,000,000.00)	(35,000,000.00)
Current Year Earnings	428,468,936.21	485,835,861.44	111,059,391.44
Historical Balancing	0.00	0.00	0.00
Total Equity	1,583,774,217.49	1,606,141,142.72	1,231,364,672.72

- *Reports – Accounts – General Ledger Summary*
- *Customise – Date from = 01/01/2009 to 31/12/2009* (periode satusampai dengan duabelas saja yang ditampilkan = periode selainpenyesuaian. Laporan ini bisa disebut sebagai Neraca Saldo, karenamenampilkan saldo awal, total debit dan total credit).
- *Display.*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

General Ledger [Summary]

01/12/2009 To 31/12/2009

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Acct#	Account Name	Beginning Balance	Total Debit	Total Credit	Net Activity	Ending Balance
1-1100	Petty Cash	5,000,000.00	0.00	2,330,500.00	2,330,500.00cr	2,669,500.00
1-1101	Cash in Bank	93,711,471.25	573,160,177.60	373,447,302.63	199,712,874.97	293,424,346.22
1-1102	Marketable Securities	53,040,000.00	104,040,000.00	104,040,000.00	0.00	53,040,000.00
1-1103	Accounts Receivable	161,150,000.00	435,304,137.40	480,282,257.40	44,978,120.00cr	116,171,880.00
1-1104	Allowance for Uncollectible	6,848,875.00cr	0.00	0.00	0.00	6,848,875.00cr
1-1105	Employee Receivable	500,000.00	2,250,000.00	1,000,000.00	1,250,000.00	1,750,000.00
1-1106	Other Receivable	0.00	0.00	0.00	0.00	0.00
1-1107	Merchandise of Inventory	191,650,000.00	346,390,882.35	501,453,933.33	155,063,050.98cr	36,586,949.02
1-1108	Office Supplies	28,700,000.00	662,500.00	0.00	662,500.00	29,362,500.00
1-1109	Value Added Tax - In (VAT-	6,446,000.00	15,163,500.00	6,756,000.00	8,407,500.00	14,853,500.00
1-1110	Prepaid Income Tax	42,790,000.00	5,350,000.00	0.00	5,350,000.00	48,140,000.00
1-1111	Prepaid Rent	90,000,000.00	0.00	0.00	0.00	90,000,000.00
1-2100	Land	200,000,000.00	0.00	0.00	0.00	200,000,000.00
1-2101	Vehicles	135,000,000.00	0.00	0.00	0.00	135,000,000.00
1-2102	Accum. Deprec. Vehicles	63,281,250.00cr	0.00	0.00	0.00	63,281,250.00cr
1-2103	Equipment	817,000,000.00	0.00	0.00	0.00	817,000,000.00
1-2104	Accum. Deprec. Equipment	531,625,000.00cr	0.00	0.00	0.00	531,625,000.00cr
1-3100	Building in Process	758,000,000.00	125,000,000.00	0.00	125,000,000.00	883,000,000.00
2-1100	Accounts Payable	73,000,000.00cr	114,020,905.00	175,313,305.00	61,292,400.00cr	134,292,400.00cr
2-1101	Insurance Liability	2,836,240.00cr	8,000.00	769,425.00	761,425.00cr	3,597,665.00cr
2-1102	Wages & Salaries Payable	0.00	0.00	0.00	0.00	0.00
2-1103	Electricity, Telp & Water Pa	0.00	0.00	0.00	0.00	0.00
2-1104	Value Added Tax-Out (VAT	21,115,000.00cr	21,515,800.00	38,548,192.50	17,032,392.50cr	38,147,392.50cr
2-1105	Income Tax Payable	0.00	375,000.00	6,375,000.00	6,000,000.00cr	6,000,000.00cr
2-1106	Dividend Payable	0.00	0.00	31,500,000.00	31,500,000.00cr	31,500,000.00cr
2-1107	Other Current Liabilities	0.00	0.00	0.00	0.00	0.00
2-2101	Bank Loan	300,506,888.76cr	941,938.74	0.00	941,938.74	299,564,950.02cr
3-1000	Common Stock (10.000 LB	125,000,000.00cr	0.00	0.00	0.00	125,000,000.00cr
3-1001	Retained Earnings	1,030,305,281.28cr	0.00	0.00	0.00	1,030,305,281.28cr
3-1002	Dividend	0.00	35,000,000.00	0.00	35,000,000.00	35,000,000.00
3-1999	Historical Balancing	0.00	0.00	0.00	0.00	0.00
4-1000	Sales	1,418,120,000.00cr	4,000,000.00	384,712,500.00	380,712,500.00cr	1,798,832,500.00cr
4-1001	Sales Discounts	21,271,800.00	6,865,219.90	0.00	6,865,219.90	28,137,019.90
4-1002	Sales Returns	32,616,760.00	0.00	0.00	0.00	32,616,760.00
5-1000	Cost of Good Sold	709,060,000.00	306,703,933.33	8,210,687.35	298,493,245.98	1,007,553,245.98
6-1100	Wages & Salaries Expense	50,000,000.00	7,000,000.00	0.00	7,000,000.00	57,000,000.00
6-1101	Uncollectible Accounts	0.00	0.00	0.00	0.00	0.00
6-1102	Depreciation Expense - Ve	0.00	0.00	0.00	0.00	0.00
6-1103	Advertising Expense	1,375,000.00	240,000.00	0.00	240,000.00	1,615,000.00
6-1104	Rent Expense	0.00	0.00	0.00	0.00	0.00
6-2100	Wages & Salaries Expense	165,000,000.00	16,500,000.00	0.00	16,500,000.00	181,500,000.00
6-2101	Electricity, Water & Telp. E	7,470,000.00	1,750,000.00	0.00	1,750,000.00	9,220,000.00
6-2102	Maintenance Expense	1,221,000.00	1,075,000.00	0.00	1,075,000.00	2,296,000.00
6-2103	Newspapaer & Tabloid Exp	858,000.00	178,000.00	0.00	178,000.00	1,036,000.00
6-2104	Income Tax Expense	0.00	104,040.00	0.00	104,040.00	104,040.00
6-2105	Deprec. Expense - Equipm	0.00	0.00	0.00	0.00	0.00
6-2106	Supplies Expense	0.00	0.00	0.00	0.00	0.00
6-2107	Other General & Admin. Ex	325,000.00	175,000.00	0.00	175,000.00	500,000.00
8-1000	Interest Revenue	3,652,000.00cr	0.00	0.00	0.00	3,652,000.00cr
8-1001	Dividend Revenue	6,600,000.00cr	0.00	7,000,000.00	7,000,000.00cr	13,600,000.00cr
8-1002	Gain on Sales of Marketabl	27,800,000.00cr	0.00	5,040,000.00	5,040,000.00cr	32,840,000.00cr
8-1003	Other Income	354,000.00cr	0.00	0.00	0.00	354,000.00cr
9-1000	Bank Charges	165,000.00	0.00	0.00	0.00	165,000.00
9-1001	Interest Expense	36,940,503.79	3,005,068.89	0.00	3,005,068.89	39,945,572.68
9-1002	Loss on Sales of Marketabl	1,500,000.00	0.00	0.00	0.00	1,500,000.00
9-1003	Other Expense	254,000.00	0.00	0.00	0.00	254,000.00
		Total:	2,126,779,103.21	2,126,779,103.21		

PT. TIGA CAHAYA PUTRA (032)

J. Magister Haryono No. 11

Malang - Jawa Timur

Balance Sheet

As of 13th Period 2009

Assets		Liabilities	
Current Assets		Current Liabilities	
Fetty Cash	2,669,500.00	Accounts Payable	134,292,400.00
Cash in Bank	294,054,790.22	Insurance Liability	3,597,665.00
Marketable Securities	53,040,000.00	Wages & Salaries Payable	23,125,000.00
Accounts Receivable	116,171,880.00	Electricity, Telp & Water Pay	1,850,000.00
Allowance for Uncollectible AC	(12,667,489.00)	Value Added Tax-Out (VAT-Out)	38,147,392.50
Employee Receivable	1,750,000.00	Income Tax Payable	23,798,320.00
Other Receivable	-	Dividend Payable	31,500,000.00
Merchandise of Inventory	36,586,949.02	Other Current Liabilities	-
Office Supplies	9,362,500.00	Total Current Liabilities	256,319,777.50
Value Added Tax - In (VAT-In)	14,853,500.00	Long Term Liabilities	
Prepaid Income Tax	52,440,000.00	Bank Loan	299,564,950.02
Prepaid Rent	-	Total Long Term Liabilities	299,564,950.02
Total Current Assets	568,271,650.24	Total Liabilities	555,875,727.52
Fixed Assets		Equity	
Land	200,000,000.00	Common Stock (10,000 LBR)	125,000,000.00
Vehicles	135,000,000.00	Retained Earnings	1,030,305,281.28
Accum. Deprac. Vehicles	(80,156,250.00)	Dividend	(35,000,000.00)
Equipment	817,000,000.00	Current Year Earnings	111,059,391.44
Accum. Deprac. Equipment	(735,875,000.00)	Historical Balancing	-
Total Fixed Assets	335,968,750.00	Total Equity	1,231,364,672.72
Other Assets		Total Liability + Equity	1,787,240,400.24
Building in Process	883,000,000.00		
Total Other Assets	883,000,000.00		
Total Assets	1,787,240,400.24		

Laporan yang Neraca yang sudah di Sent to Excel dan sudah di modifikasi seperti taampil di Neraca bentuk Skontro (Horizontal).

- *Reports – Accounts – General Ledger Detail*
- *Customise – Date from = 01/01/2009 to *31/12/2009 (laporan buku besar)*
- *Display.*

PT. TIGA CAHAYA PUTRA (032)

Jl. Mayjen Haryono No. 11
Malang - Jawa Timur

General Ledger [Detail]

01/12/2009 To *31/12/2009

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
1-1100 Petty Cash							
Beginning Balance:			5,000,000.00				
11/BKK	CD	31/12/2009	Pengisian Dana Kas Kecil s		2,330,500.00		2,669,500.00
Total:				0.00	2,330,500.00	2,330,500.00cr	2,669,500.00
1-1101 Cash in Bank							
Beginning Balance:			93,711,471.25				
01/BKK	CD	01/12/2009	Pembayaran Gaji Karyawan		23,125,000.00		70,586,471.25
01/BKM	CR	01/12/2009	Penerimaan Pelunasan Kary	150,000.00			70,736,471.25
02/BKM	CR	02/12/2009	Payment, PT. Meteor Abadi	75,460,000.00			146,196,471.25
02/BKK	CD	04/12/2009	Payment, PT. OKE JAYA M		69,350,000.00		76,846,471.25
03/BKM	CR	05/12/2009	Payment, Ivan Cellular DISK	33,957,000.00			110,803,471.25
04/BKM	CR	05/12/2009	Payment, CV. Agung Sakti -	48,510,000.00			159,313,471.25
05/BKM	CR	06/12/2009	KASIR PENJUALAN TUNAI	40,023,637.50			199,337,108.75
03/BKK	CD	07/12/2009	Pembelian Saham PT. Perk		104,040,000.00		95,297,108.75
04/BKK	CD	09/12/2009	Pembayaran Rek Listrik, Air,		1,750,000.00		93,547,108.75
05/BKK	CD	10/12/2009	Pembayaran Pajak Masa No		375,000.00		93,172,108.75
06/BKK	CD	11/12/2009	Piutang Karyawan a/n Andik		1,750,000.00		91,422,108.75
07/BKK	CD	12/12/2009	Payment, PT. OKE JAYA M		27,641,295.00		63,780,813.75
06/BKM	CR	12/12/2009	Payment, Ivan Cellular DISK	37,737,950.25			101,518,764.00
07/BKM	CR	13/12/2009	Payment, PT. Meteor Abadi	72,154,420.80			173,673,184.80
08/BKM	CR	13/12/2009	KASIR PENJUALAN TUNAI	22,154,220.00			195,827,404.80
08/BKK	CD	15/12/2009	Pembayaran Pajak Masa No		18,969,000.00		176,858,404.80
09/BKM	CR	15/12/2009	Pelunasan Piutang Karyawa	350,000.00			177,208,404.80
09/BKK	CD	16/12/2009	Pembayaran Jasa Pelaksan		122,500,000.00		54,708,404.80
10/BKM	CR	17/12/2009	Payment, CV. Agung Sakti	68,576,404.05			123,284,808.85
11/BKM	CR	20/12/2009	KASIR PENJUALAN TUNAI	21,272,460.00			144,557,268.85
12/BKM	CR	22/12/2009	Jual 1000 saham PT. Perka	108,975,960.00			253,533,228.85
13/BKM	CR	25/12/2009	Payment, PT. Meteor Abadi	16,739,662.50			270,272,891.35
14/BKM	CR	27/12/2009	Payment, KASIR PENJUAL	21,148,462.50			291,421,353.85
10/BKK	CD	31/12/2009	Pembayaran Angsuran Huta		3,947,007.63		287,474,346.22
15/BKM	CR	31/12/2009	Deviden PT. Rajawali 14% x	5,950,000.00			293,424,346.22
MEMO1202	GJ	*31/12/2009	Rekening Koran Bank 31 De	900,444.00			294,324,790.22
MEMO1202	GJ	*31/12/2009	Rekening Koran Bank 31 De		270,000.00		294,054,790.22

MEMO 1202	GJ	31/12/2009	REkening Rotasi BANK S I DE		270,000.00	294,034,790.22	
			Total:	574,060,621.60	373,717,302.63	200,343,318.97	294,054,790.22
1-1102 Marketable Securities							
Beginning Balance:				53,040,000.00			
03/BKK	CD	07/12/2009	Pembelian Saham PT. Perk	104,040,000.00			157,080,000.00
12/BKM	CR	22/12/2009	Jual 1000 saham PT. Perka		104,040,000.00		53,040,000.00
			Total:	104,040,000.00	104,040,000.00	0.00	53,040,000.00
1-1103 Accounts Receivable							
Beginning Balance:				161,150,000.00			
SJ000001	SJ	02/12/2009	Finance Charge: PT. Meteo		1,540,000.00		159,610,000.00
02/BKM	CR	02/12/2009	Payment; PT. Meteor Abadi		77,000,000.00		82,610,000.00
02/BKM	CR	02/12/2009	Payment; PT. Meteor Abadi	1,540,000.00			84,150,000.00
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular	35,007,375.00			119,157,375.00
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular	3,500,737.50			122,658,112.50
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi	66,933,600.00			189,591,712.50
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi	6,693,360.00			196,285,072.50
SJ000002	SJ	05/12/2009	Finance Charge: Ivan Cellul		693,000.00		195,592,072.50
SJ000003	SJ	05/12/2009	Finance Charge: CV. Agung		990,000.00		194,602,072.50
03/BKM	CR	05/12/2009	Payment; Ivan Cellular DISK		34,650,000.00		159,952,072.50
03/BKM	CR	05/12/2009	Payment; Ivan Cellular DISK	693,000.00			160,645,072.50
04/BKM	CR	05/12/2009	Payment; CV. Agung Sakti -		49,500,000.00		111,145,072.50
04/BKM	CR	05/12/2009	Payment; CV. Agung Sakti -	990,000.00			112,135,072.50
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T	36,385,125.00			148,520,197.50
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T	3,638,512.50			152,158,710.00
05/BKM	CR	06/12/2009	KASIR PENJUALAN TUNAI		40,023,637.50		112,135,072.50
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti	63,614,475.00			175,749,547.50
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti	6,361,447.50			182,110,995.00
SJ000004	SJ	12/12/2009	Finance Charge: Ivan Cellul		770,162.25		181,340,832.75
06/BKM	CR	12/12/2009	Payment; Ivan Cellular DISK		38,508,112.50		142,832,720.25
06/BKM	CR	12/12/2009	Payment; Ivan Cellular DISK	770,162.25			143,602,882.50
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T	20,140,200.00			163,743,082.50
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T	2,014,020.00			165,757,102.50
SJ000005	SJ	13/12/2009	Finance Charge: PT. Meteo		1,472,539.20		164,284,563.30
07/BKM	CR	13/12/2009	Payment; PT. Meteor Abadi		73,626,960.00		90,657,603.30
07/BKM	CR	13/12/2009	Payment; PT. Meteor Abadi	1,472,539.20			92,130,142.50
08/BKM	CR	13/12/2009	KASIR PENJUALAN TUNAI		22,154,220.00		69,975,922.50
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi	15,217,875.00			85,193,797.50
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi	1,521,787.50			86,715,585.00
SJ000006	SJ	17/12/2009	Finance Charge: CV. Agung		1,399,518.45		85,316,066.55
10/BKM	CR	17/12/2009	Payment; CV. Agung Sakti		69,975,922.50		15,340,144.05
10/BKM	CR	17/12/2009	Payment; CV. Agung Sakti	1,399,518.45			16,739,662.50
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T	19,338,600.00			36,078,262.50
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T	1,933,860.00			38,012,122.50
11/BKM	CR	20/12/2009	KASIR PENJUALAN TUNAI		21,272,460.00		16,739,662.50
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti	50,125,050.00			66,864,712.50

PT. TIGA CAHAYA PUTRA (032)

General Ledger [Detail]

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
1-1103 Accounts Receivable							
Beginning Balance:							161,150,000.00
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti	5,012,505.00			71,877,217.50
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S		4,008,000.00		67,869,217.50
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S		400,800.00		67,468,417.50
03/BM	SJ	24/12/2009	CV. Agung Sakti: Credit fro	4,408,800.00			71,877,217.50
03/BM	SJ	24/12/2009	CV. Agung Sakti: Credit fro		4,408,800.00		67,468,417.50
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi	33,178,725.00			100,647,142.50
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi	3,317,872.50			103,965,015.00
13/BKM	CR	25/12/2009	Payment; PT. Meteor Abadi		16,739,662.50		87,225,352.50
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T	19,225,875.00			106,451,227.50
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T	1,922,587.50			108,373,815.00
14/BKM	CR	27/12/2009	Payment; KASIR PENJUAL		21,148,462.50		87,225,352.50
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular	26,315,025.00			113,540,377.50
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular	2,631,502.50			116,171,880.00
Total:				435,304,137.40	480,282,257.40	44,978,120.00cr	116,171,880.00
1-1104 Allowance for Uncollectible Ac							
Beginning Balance:							6,848,875.00cr
MEMO1203	GJ	*31/12/2009	Penyisihan Piutang Tak Tert		5,808,594.00		12,657,469.00cr
Total:				0.00	5,808,594.00	5,808,594.00cr	12,657,469.00cr
1-1105 Employee Receivable							
Beginning Balance:							500,000.00
GJ000001	GJ	01/12/2009	Reclass Piutang Karyawan k	150,000.00			650,000.00
GJ000001	GJ	01/12/2009	Reclass Piutang Karyawan k	350,000.00			1,000,000.00
GJ000001	GJ	01/12/2009	Reclass Piutang Karyawan k		500,000.00		500,000.00
01/BKM	CR	01/12/2009	Penerimaan Pelunasan Kary		150,000.00		350,000.00
06/BKK	CD	11/12/2009	Piutang Karyawan a/n Andik	1,750,000.00			2,100,000.00
09/BKM	CR	15/12/2009	Pelunasan Piutang Karyawa		350,000.00		1,750,000.00
Total:				2,250,000.00	1,000,000.00	1,250,000.00	1,750,000.00
1-1106 Other Receivable							
Beginning Balance:							0.00

beginning balance.

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Total:	0.00	0.00	0.00	0.00
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1-1107 Merchandise of Inventory**Beginning Balance: 191,650,000.00**

IJ000001	IJ	01/12/2009	Saldo Awal Barang Dagang		191,650,000.00	0.00
IJ000001	IJ	01/12/2009	Saldo Awal Barang Dagang	61,650,000.00		61,650,000.00
IJ000001	IJ	01/12/2009	Saldo Awal Barang Dagang	75,600,000.00		137,250,000.00
IJ000001	IJ	01/12/2009	Saldo Awal Barang Dagang	54,400,000.00		191,650,000.00
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular		6,848,653.85	184,801,346.15
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular		14,695,731.71	170,105,614.44
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular		6,400,000.00	163,705,614.44
00000002	PJ	03/12/2009	Purchase; PT. OKE JAYA M	9,576,000.00		173,281,614.44
00000002	PJ	03/12/2009	Purchase; PT. OKE JAYA M	10,475,000.00		183,756,614.44
00000002	PJ	03/12/2009	Purchase; PT. OKE JAYA M	6,400,000.00		190,156,614.44
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi		16,436,769.23	173,719,845.21
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi		20,993,902.44	152,725,942.77
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi		16,000,000.00	136,725,942.77
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T		6,848,653.85	129,877,288.92
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T		12,596,341.46	117,280,947.46
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T		9,600,000.00	107,680,947.46
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti		9,588,115.38	98,092,832.08
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti		25,192,682.93	72,900,149.15
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti		16,000,000.00	56,900,149.15
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T		5,478,923.08	51,421,226.07
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T		4,198,780.49	47,222,445.58
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T		6,400,000.00	40,822,445.58
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi		6,848,653.84	33,973,791.74
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi		2,099,390.24	31,874,401.50
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi		3,200,000.00	28,674,401.50
097/PJ	PJ	16/12/2009	Purchase; PT. OKE JAYA M	30,184,000.00		58,858,401.50
097/PJ	PJ	16/12/2009	Purchase; PT. OKE JAYA M	42,300,000.00		101,158,401.50
097/PJ	PJ	16/12/2009	Purchase; PT. OKE JAYA M	52,700,000.00		153,858,401.50
01/BM	PJ	17/12/2009	Purchase RETURN; PT. OK		3,100,000.00	150,758,401.50
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T		2,742,235.04	148,016,166.46
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T		6,338,891.83	141,677,274.63
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T		6,211,764.71	135,465,509.92
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti		8,226,705.13	127,238,804.79
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti		12,677,783.67	114,561,021.12
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti		18,635,294.12	95,925,727.00
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S	3,105,882.35		99,031,609.35
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi		9,597,822.65	89,433,786.70
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi		10,564,819.73	78,868,966.97
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi		6,211,764.70	72,657,202.27
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T		6,855,587.61	65,801,614.66
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T		2,112,963.94	63,688,650.72
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T		6,211,764.71	57,476,886.01
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular		4,113,352.56	53,363,533.45

PT. TIGA CAHAYA PUTRA (032)

General Ledger [Detail]

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
1-1107 Merchandise of Inventory							
Beginning Balance:							191,650,000.00
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular		10,564,819.73		42,798,713.72
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular		6,211,764.70		36,586,949.02
Total:				346,390,882.35	501,453,933.33	155,063,050.98cr	36,586,949.02
1-1108 Office Supplies							
Beginning Balance:							28,700,000.00
11/BKK	CD	31/12/2009	Pengisian Dana Kas Kecil s	662,500.00			29,362,500.00
MEMO1201	GJ	*31/12/2009	Pemakaian Perlengkapan T		20,000,000.00		9,362,500.00
Total:				662,500.00	20,000,000.00	19,337,500.00cr	9,362,500.00
1-1109 Value Added Tax - In (VAT-In)							
Beginning Balance:							6,446,000.00
00000002	PJ	03/12/2009	Purchase; PT. OKE JAYA M	2,645,100.00			9,091,100.00
08/BKK	CD	15/12/2009	Pembayaran Pajak Masa No		6,446,000.00		2,645,100.00
097/PJ	PJ	16/12/2009	Purchase; PT. OKE JAYA M	12,518,400.00			15,163,500.00
01/BM	PJ	17/12/2009	Purchase RETURN; PT. OK		310,000.00		14,853,500.00
Total:				15,163,500.00	6,756,000.00	8,407,500.00	14,853,500.00
1-1110 Prepaid Income Tax							
Beginning Balance:							42,790,000.00
08/BKK	CD	15/12/2009	Pembayaran Pajak Masa No	4,300,000.00			47,090,000.00
15/BKM	CR	31/12/2009	Deviden PT. Rajawali 14% x	1,050,000.00			48,140,000.00
MEMO1204	GJ	*31/12/2009	Mencatat Utang PPh Pasal	4,300,000.00			52,440,000.00
Total:				9,650,000.00	0.00	9,650,000.00	52,440,000.00
1-1111 Prepaid Rent							
Beginning Balance:							90,000,000.00
MEMO1205	GJ	*31/12/2009	Mencatat Beban Sewa Th 2		90,000,000.00		0.00
Total:				0.00	90,000,000.00	90,000,000.00cr	0.00

1-2100 Land				
Beginning Balance:	200,000,000.00			
		0.00	0.00	0.00
Total:		0.00	0.00	200,000,000.00
<hr/>				
1-2101 Vehicles				
Beginning Balance:	135,000,000.00			
		0.00	0.00	0.00
Total:		0.00	0.00	135,000,000.00
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1-2102 Accum. Deprec. Vehicles				
Beginning Balance:	63,281,250.00cr			
MEMO1206 GJ *31/12/2009 Penyusutan Aktiva Tetap 20		16,875,000.00		80,156,250.00cr
		0.00	16,875,000.00	16,875,000.00cr
Total:		0.00	16,875,000.00	80,156,250.00cr
<hr/>				
1-2103 Equipment				
Beginning Balance:	817,000,000.00			
		0.00	0.00	0.00
Total:		0.00	0.00	817,000,000.00
<hr/>				
1-2104 Accum. Deprec. Equipment				
Beginning Balance:	531,625,000.00cr			
MEMO1206 GJ *31/12/2009 Penyusutan Aktiva Tetap 20		204,250,000.00		735,875,000.00cr
		0.00	204,250,000.00	204,250,000.00cr
Total:		0.00	204,250,000.00	735,875,000.00cr
<hr/>				
1-3100 Building in Process				
Beginning Balance:	758,000,000.00			
09/BKK CD 16/12/2009 Pembayaran Jasa Pelaksan	125,000,000.00			883,000,000.00
	125,000,000.00	0.00	125,000,000.00	883,000,000.00
Total:	125,000,000.00	0.00	125,000,000.00	883,000,000.00
<hr/>				
2-1100 Accounts Payable				
Beginning Balance:	73,000,000.00cr			
00000002 PJ 03/12/2009 Purchase; PT. OKE JAYA M		26,451,000.00		99,451,000.00cr
00000002 PJ 03/12/2009 Purchase; PT. OKE JAYA M		2,645,100.00		102,096,100.00cr
PJ000001 PJ 04/12/2009 Potongan Pembelian 5%: P	3,650,000.00			98,446,100.00cr
02/BKK CD 04/12/2009 Payment; PT. OKE JAYA M	73,000,000.00			25,446,100.00cr
02/BKK CD 04/12/2009 Payment; PT. OKE JAYA M		3,650,000.00		29,096,100.00cr
PJ000002 PJ 12/12/2009 Finance Charge: PT. OKE J	1,454,805.00			27,641,295.00cr
07/BKK CD 12/12/2009 Payment; PT. OKE JAYA M	29,096,100.00			1,454,805.00
07/BKK CD 12/12/2009 Payment; PT. OKE JAYA M		1,454,805.00		0.00
097/PJ PJ 16/12/2009 Purchase; PT. OKE JAYA M		125,184,000.00		125,184,000.00cr
097/PJ PJ 16/12/2009 Purchase; PT. OKE JAYA M		12,518,400.00		137,702,400.00cr
01/BM PJ 17/12/2009 Purchase RETURN; PT. OK	3,100,000.00			134,602,400.00cr
01/BM PJ 17/12/2009 Purchase RETURN; PT. OK	310,000.00			134,292,400.00cr

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ID#	Src	Date	Memo	Debit	Credit	Net Activity	Ending Balance
2-1100 Accounts Payable							
Beginning Balance:			73,000,000.00cr				
01/BM	PJ	17/12/2009	PT. OKE JAYA MANDIRI: D		3,410,000.00		137,702,400.00cr
01/BM	PJ	17/12/2009	PT. OKE JAYA MANDIRI: D	3,410,000.00			134,292,400.00cr
Total:				114,020,905.00	175,313,305.00	61,292,400.00cr	134,292,400.00cr
2-1101 Insurance Liability							
Beginning Balance:			2,836,240.00cr				
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular		69,875.00		2,906,115.00cr
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi		133,600.00		3,039,715.00cr
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T		72,625.00		3,112,340.00cr
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti		126,975.00		3,239,315.00cr
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T		40,200.00		3,279,515.00cr
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi		30,375.00		3,309,890.00cr
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T		38,600.00		3,348,490.00cr
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti		100,050.00		3,448,540.00cr
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S	8,000.00			3,440,540.00cr
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi		66,225.00		3,506,765.00cr
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T		38,375.00		3,545,140.00cr
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular		52,525.00		3,597,665.00cr
Total:				8,000.00	769,425.00	761,425.00cr	3,597,665.00cr
2-1102 Wages & Salaries Payable							
Beginning Balance:			0.00				
MEMO1207	GJ	*31/12/2009	Gaji dan Upah Terutang 201		23,125,000.00		23,125,000.00cr
Total:				0.00	23,125,000.00	23,125,000.00cr	23,125,000.00cr
2-1103 Electricity, Telp & Water Pay							
Beginning Balance:			0.00				
MEMO1208	GJ	*31/12/2009	Biaya Listrik, Air, Telp Des 2		1,850,000.00		1,850,000.00cr
Total:				0.00	1,850,000.00	1,850,000.00cr	1,850,000.00cr

Z-1104 Value Added Tax-Out (VAT-Out)**Beginning Balance: 21,115,000.00cr**

057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular		3,500,737.50		24,615,737.50cr
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi		6,693,360.00		31,309,097.50cr
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T		3,638,512.50		34,947,610.00cr
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti		6,361,447.50		41,309,057.50cr
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T		2,014,020.00		43,323,077.50cr
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi		1,521,787.50		44,844,865.00cr
08/BKK	CD	15/12/2009	Pembayaran Pajak Masa No	21,115,000.00			23,729,865.00cr
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T		1,933,860.00		25,663,725.00cr
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti		5,012,505.00		30,676,230.00cr
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S	400,800.00			30,275,430.00cr
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi		3,317,872.50		33,593,302.50cr
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T		1,922,587.50		35,515,890.00cr
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular		2,631,502.50		38,147,392.50cr
Total:				21,515,800.00	38,548,192.50	17,032,392.50cr	38,147,392.50cr

2-1105 Income Tax Payable**Beginning Balance: 0.00**

01/BKK	CD	01/12/2009	Pembayaran Gaji Karyawan		375,000.00		375,000.00cr
05/BKK	CD	10/12/2009	Pembayaran Pajak Masa No	375,000.00			0.00
09/BKK	CD	16/12/2009	Pembayaran Jasa Pelaksan		2,500,000.00		2,500,000.00cr
02/BM	GJ	21/12/2009	Deviden th 2009 @ 3.500/lbr		3,500,000.00		6,000,000.00cr
MEMO1204	GJ	*31/12/2009	Mencatat Utang PPh Pasal		4,300,000.00		10,300,000.00cr
MEMO1207	GJ	*31/12/2009	Gaji dan Upah Terutang 201		375,000.00		10,675,000.00cr
MEMO1209	GJ	*31/12/2009	Taksiran PPh Pasal 29 Tahu		13,123,320.00		23,798,320.00cr
Total:				375,000.00	24,173,320.00	23,798,320.00cr	23,798,320.00cr

2-1106 Dividend Payable**Beginning Balance: 0.00**

02/BM	GJ	21/12/2009	Deviden th 2009 @ 3.500/lbr		31,500,000.00		31,500,000.00cr
Total:				0.00	31,500,000.00	31,500,000.00cr	31,500,000.00cr

2-1107 Other Current Liabilities**Beginning Balance: 0.00**

Total:				0.00	0.00	0.00	0.00
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2-2101 Bank Loan**Beginning Balance: 300,506,888.76cr**

10/BKK	CD	31/12/2009	Pembayaran Angsuran Huta		941,938.74		299,564,950.02cr
Total:				941,938.74	0.00	941,938.74	299,564,950.02cr

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3-1000 Common Stock (10.000 LBR)							
Beginning Balance:		125,000,000.00cr					
Total:				0.00	0.00	0.00	125,000,000.00cr
3-1001 Retained Earnings							
Beginning Balance:		1,030,305,281.28cr					
Total:				0.00	0.00	0.00	1,030,305,281.28cr
3-1002 Dividend							
Beginning Balance:		0.00					
02/BM	GJ	21/12/2009	Deviden th 2009 @ 3.500/lbr	35,000,000.00			35,000,000.00
Total:				35,000,000.00	0.00	35,000,000.00	35,000,000.00
3-1999 Historical Balancing							
Beginning Balance:		0.00					
Total:				0.00	0.00	0.00	0.00
4-1000 Sales							
Beginning Balance:		1,418,120,000.00cr					
057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular		34,937,500.00		1,453,057,500.00cr
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi		66,800,000.00		1,519,857,500.00cr
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T		36,312,500.00		1,556,170,000.00cr
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti		63,487,500.00		1,619,657,500.00cr
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T		20,100,000.00		1,639,757,500.00cr
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi		15,187,500.00		1,654,945,000.00cr
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T		19,300,000.00		1,674,245,000.00cr
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti		50,025,000.00		1,724,270,000.00cr
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S	4,000,000.00			1,720,270,000.00cr
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi		33,112,500.00		1,753,382,500.00cr
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T		19,187,500.00		1,772,570,000.00cr
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular		26,262,500.00		1,798,832,500.00cr
Total:				4,000,000.00	261,740,000.00	265,740,000.00	1,798,832,500.00cr

Total: 4,000,000.00 384,712,500.00 380,712,500.00 1,198,832,500.00

4-1001 Sales Discounts

Beginning Balance: 21,271,800.00

SJ000001	SJ	02/12/2009	Finance Charge: PT. Meteo	1,540,000.00		22,811,800.00
SJ000002	SJ	05/12/2009	Finance Charge: Ivan Cellul	693,000.00		23,504,800.00
SJ000003	SJ	05/12/2009	Finance Charge: CV. Agung	990,000.00		24,494,800.00
SJ000004	SJ	12/12/2009	Finance Charge: Ivan Cellul	770,162.25		25,264,962.25
SJ000005	SJ	13/12/2009	Finance Charge: PT. Meteo	1,472,539.20		26,737,501.45
SJ000006	SJ	17/12/2009	Finance Charge: CV. Agung	1,399,518.45		28,137,019.90
Total:				6,865,219.90	0.00	28,137,019.90

4-1002 Sales Returns

Beginning Balance: 32,616,760.00

Total: 0.00 0.00 0.00 32,616,760.00

5-1000 Cost of Good Sold

Beginning Balance: 709,060,000.00

057/FPJ	SJ	03/12/2009	Sale; Ivan Cellular	27,944,385.56		737,004,385.56
058/FPJ	SJ	04/12/2009	Sale; PT. Meteor Abadi	53,430,671.67		790,435,057.23
PJ000001	PJ	04/12/2009	Potongan Pembelian 5%: P		3,650,000.00	786,785,057.23
05/BKM	SJ	06/12/2009	Sale; KASIR PENJUALAN T	29,044,995.31		815,830,052.54
62/FPJ	SJ	08/12/2009	Sale; CV. Agung Sakti	50,780,798.31		866,610,850.85
PJ000002	PJ	12/12/2009	Finance Charge: PT. OKE J		1,454,805.00	865,156,045.85
08/BKM	SJ	13/12/2009	Sale; KASIR PENJUALAN T	16,077,703.57		881,233,749.42
65/FPJ	SJ	14/12/2009	Sale; PT. Meteor Abadi	12,148,044.08		893,381,793.50
11/BKM	SJ	20/12/2009	Sale; KASIR PENJUALAN T	15,292,891.58		908,674,685.08
67/FPJ	SJ	23/12/2009	Sale; CV. Agung Sakti	39,539,782.92		948,214,468.00
03/BM	SJ	24/12/2009	Sale RETURN; CV. Agung S		3,105,882.35	945,108,585.65
68/FPJ	SJ	24/12/2009	Sale; PT. Meteor Abadi	26,374,407.08		971,482,992.73
14/BKM	SJ	27/12/2009	Sale; KASIR PENJUALAN T	15,180,316.26		986,663,308.99
072/FPJ	SJ	28/12/2009	Sale; Ivan Cellular	20,889,936.99		1,007,553,245.98
Total:				306,703,933.33	8,210,687.35	298,493,245.98

6-1100 Wages & Salaries Expense

Beginning Balance: 50,000,000.00

01/BKK	CD	01/12/2009	Pembayaran Gaji Karyawan	7,000,000.00		57,000,000.00
MEMO1207	GJ	*31/12/2009	Gaji dan Upah Terutang 201	7,000,000.00		64,000,000.00
Total:				14,000,000.00	0.00	64,000,000.00

6-1101 Uncollectible Accounts

Beginning Balance: 0.00

MEMO1203	GJ	*31/12/2009	Penyisihan Piutang Tak Tert	5,808,594.00		5,808,594.00
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6-1101 Uncollectible Accounts							
Beginning Balance:			0.00				
Total:				5,808,594.00	0.00	5,808,594.00	5,808,594.00
6-1102 Depreciation Expense - Vehicle							
Beginning Balance:			0.00				
MEMO1206	GJ	*31/12/2009	Penyusutan Aktiva Tetap 20	16,875,000.00			16,875,000.00
Total:				16,875,000.00	0.00	16,875,000.00	16,875,000.00
6-1103 Advertising Expense							
Beginning Balance:			1,375,000.00				
11/BKK	CD	31/12/2009	Pengisian Dana Kas Kecil s	240,000.00			1,615,000.00
Total:				240,000.00	0.00	240,000.00	1,615,000.00
6-1104 Rent Expense							
Beginning Balance:			0.00				
MEMO1205	GJ	*31/12/2009	Mencatat Beban Sewa Th 2	90,000,000.00			90,000,000.00
Total:				90,000,000.00	0.00	90,000,000.00	90,000,000.00
6-2100 Wages & Salaries Expense							
Beginning Balance:			165,000,000.00				
01/BKK	CD	01/12/2009	Pembayaran Gaji Karyawan	16,500,000.00			181,500,000.00
MEMO1207	GJ	*31/12/2009	Gaji dan Upah Terutang 201	16,500,000.00			198,000,000.00
Total:				33,000,000.00	0.00	33,000,000.00	198,000,000.00
6-2101 Electricity, Water & Telp. Exp							
Beginning Balance:			7,470,000.00				
04/BKK	CD	09/12/2009	Pembayaran Rek Listrik, Air,	1,750,000.00			9,220,000.00
MEMO1208	GJ	*31/12/2009	Biaya Listrik, Air, Telp Des 2	1,850,000.00			11,070,000.00
Total:				3,600,000.00	0.00	3,600,000.00	11,070,000.00

6-2102 Maintenance Expense					
Beginning Balance: 1,221,000.00					
11/BKK	CD	31/12/2009	Pengisian Dana Kas Kecil s	1,075,000.00	2,296,000.00
Total:				1,075,000.00	2,296,000.00
6-2103 Newspaer & Tabloid Expense					
Beginning Balance: 858,000.00					
11/BKK	CD	31/12/2009	Pengisian Dana Kas Kecil s	178,000.00	1,036,000.00
Total:				178,000.00	1,036,000.00
6-2104 Income Tax Expense					
Beginning Balance: 0.00					
12/BKM	CR	22/12/2009	Jual 1000 saham PT. Perka	104,040.00	104,040.00
MEMO1209	GJ	*31/12/2009	Taksiran PPh Pasal 29 Tahu	13,123,320.00	13,227,360.00
Total:				13,227,360.00	13,227,360.00
6-2105 Deprec. Expense - Equipment					
Beginning Balance: 0.00					
MEMO1206	GJ	*31/12/2009	Penyusutan Aktiva Tetap 20	204,250,000.00	204,250,000.00
Total:				204,250,000.00	204,250,000.00
6-2106 Supplies Expense					
Beginning Balance: 0.00					
MEMO1201	GJ	*31/12/2009	Pemakaian Perlengkapan T	20,000,000.00	20,000,000.00
Total:				20,000,000.00	20,000,000.00
6-2107 Other General & Admin. Expense					
Beginning Balance: 325,000.00					
11/BKK	CD	31/12/2009	Pengisian Dana Kas Kecil s	175,000.00	500,000.00
Total:				175,000.00	500,000.00
8-1000 Interest Revenue					
Beginning Balance: 3,652,000.00cr					
MEMO1202	GJ	*31/12/2009	Rekening Koran Bank 31 De	900,444.00	4,552,444.00cr
Total:				900,444.00	4,552,444.00cr
8-1001 Dividend Revenue					
Beginning Balance: 6,600,000.00cr					
15/BKM	CR	31/12/2009	Deviden PT. Rajawali 14% x	7,000,000.00	13,600,000.00cr

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8-1001 Dividend Revenue							
Beginning Balance:			6,600,000.00cr				
Total:				0.00	7,000,000.00	7,000,000.00cr	13,600,000.00cr
8-1002 Gain on Sales of Marketable S.							
Beginning Balance:			27,800,000.00cr				
12/BKM	CR	22/12/2009	Jual 1000 saham PT. Perka		5,040,000.00		32,840,000.00cr
Total:				0.00	5,040,000.00	5,040,000.00cr	32,840,000.00cr
8-1003 Other Income							
Beginning Balance:			354,000.00cr				
Total:				0.00	0.00	0.00	354,000.00cr
9-1000 Bank Charges							
Beginning Balance:			165,000.00				
MEMO1202	GJ	*31/12/2009	Rekening Koran Bank 31 De	270,000.00			435,000.00
Total:				270,000.00	0.00	270,000.00	435,000.00
9-1001 Interest Expense							
Beginning Balance:			36,940,503.79				
10/BKK	CD	31/12/2009	Pembayaran Angsuran Huta	3,005,068.89			39,945,572.68
Total:				3,005,068.89	0.00	3,005,068.89	39,945,572.68
9-1002 Loss on Sales of Marketable S.							
Beginning Balance:			1,500,000.00				
Total:				0.00	0.00	0.00	1,500,000.00
9-1003 Other Expense							
Beginning Balance:			254,000.00				
Total:				0.00	0.00	0.00	254,000.00
Grand Total:				<u>2,507,656,461.21</u>	<u>2,507,656,461.21</u>		