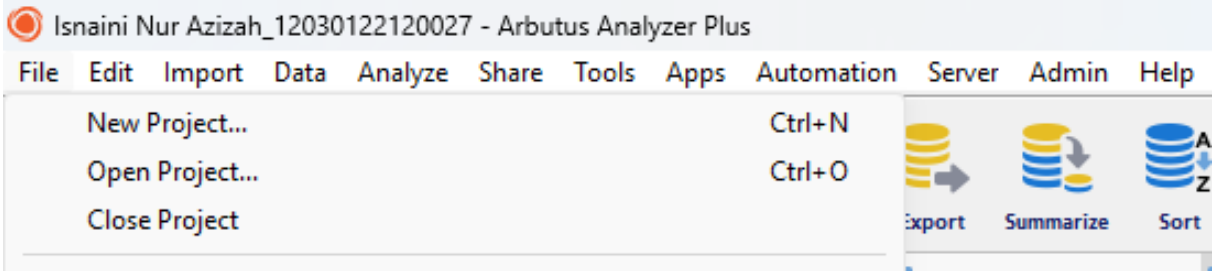
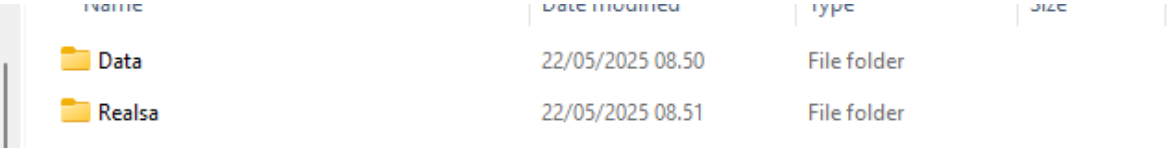
MEMBUAT FOLDER

ARBUTUS ANALYZER >>> NEW PROJECT >>> BUAT FOLDER (NAMA_NIM)

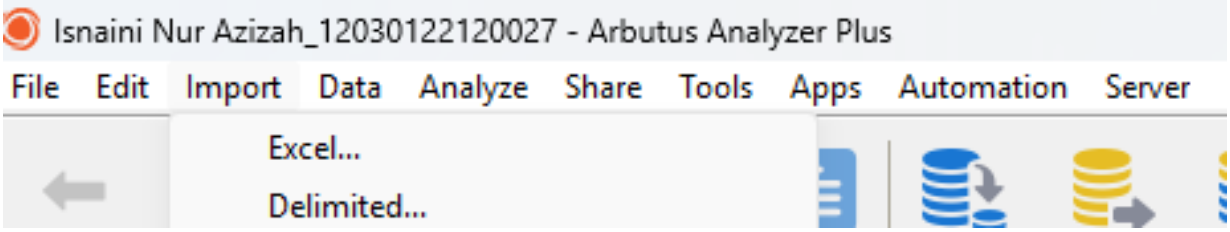


BEDAKAN DATA DENGAN HASIL DATA YANG SUDAH DIOLAH



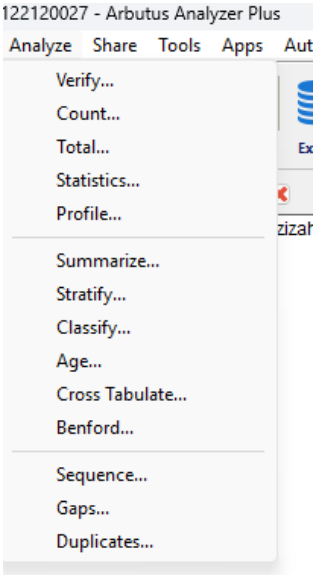
CASH (TEST OF CONTROL)

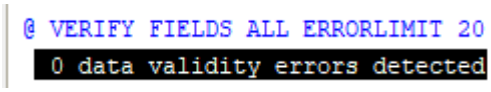
IMPORT DATA CASH >>> EXCEL (YG UDH DISIAPKAN)



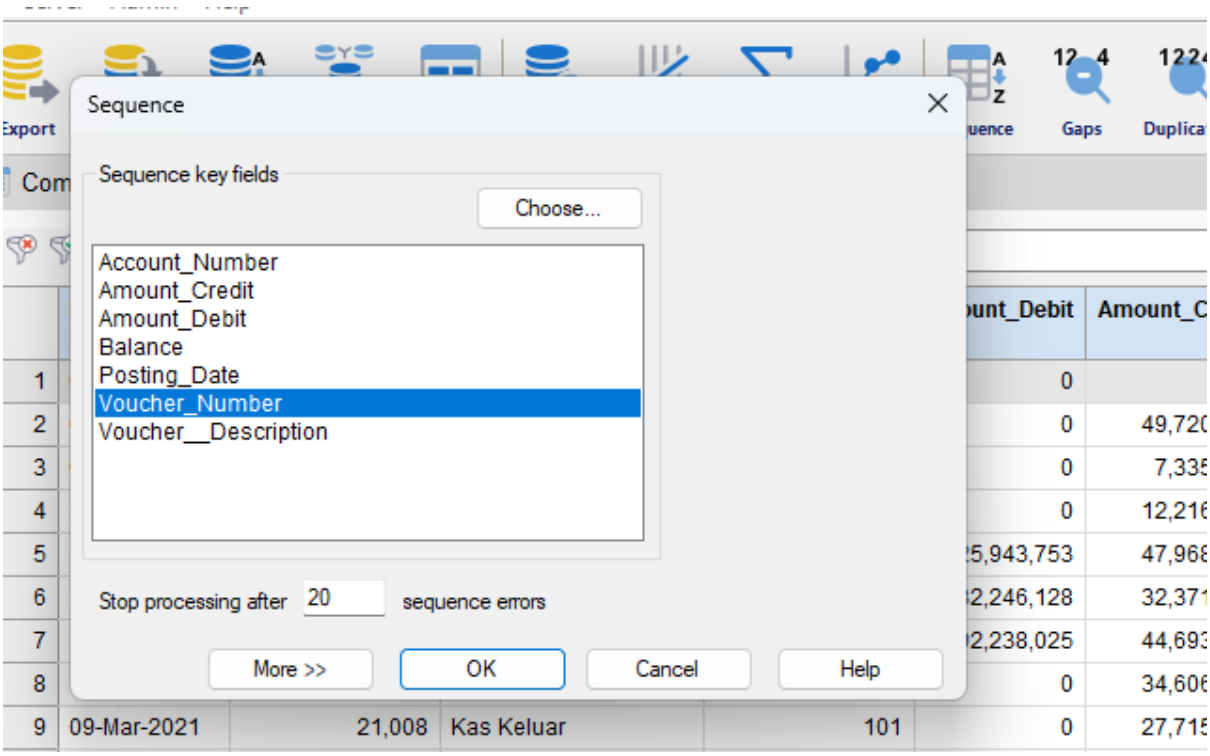
KEMUDIAN LAKUKAN INTEGRITY TEST (VERIFY, SEQUENCE, DUPLICATE, GAPS) UNTUK CEK PENGENDALIAN INTERNAL

ANALYZE >>> VERIFY >>> SEQUENCE >>> GAPS >>> DUPLICATE

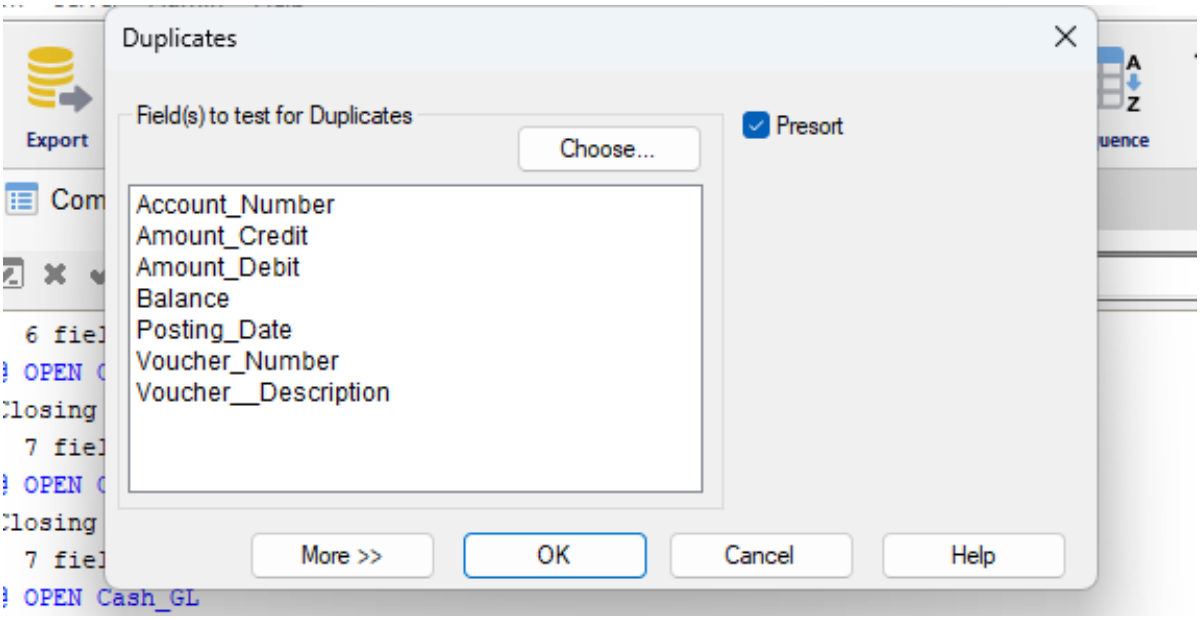




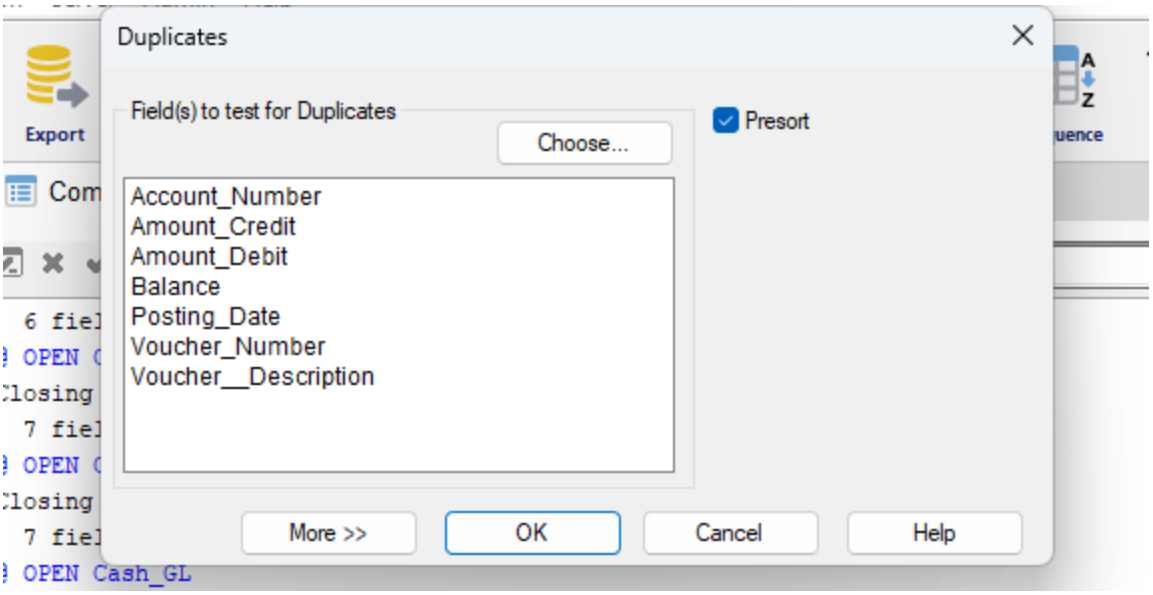
SEQUENCE



DUPLICATE



GAPS (KEKOSONGAN VOUCHER)



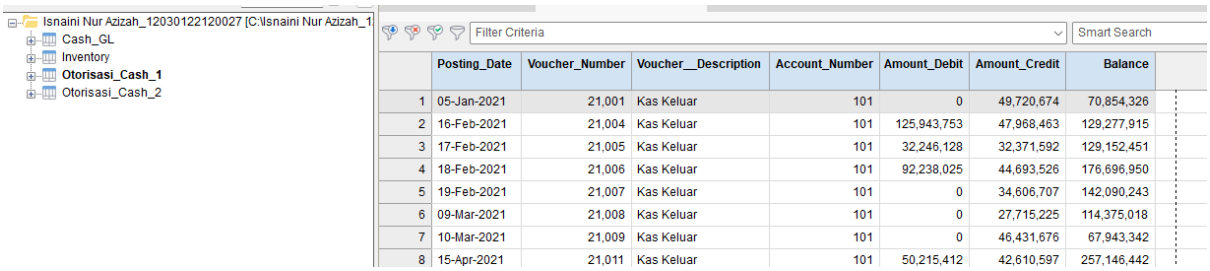

```
@ GAPS ON Voucher_Number PRESORT
Presorting Primary data file.
```

Gap Start or Missing Item	Gap End	Number of Missing Items
1	21000	21000

```
1 gaps detected
```

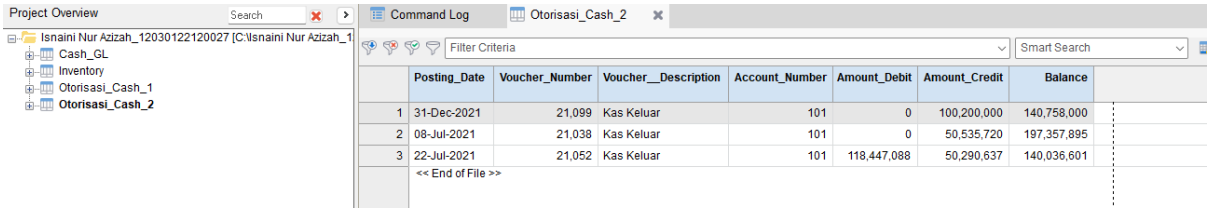
MELAKUKAN ATRIBUT SAMPLING

OTORISASI CASH 1



	Posting_Date	Voucher_Number	Voucher__Description	Account_Number	Amount_Debit	Amount_Credit	Balance
1	05-Jan-2021	21,001	Kas Keluar	101	0	49,720,674	70,854,326
2	16-Feb-2021	21,004	Kas Keluar	101	125,943,753	47,968,463	129,277,915
3	17-Feb-2021	21,005	Kas Keluar	101	32,246,128	32,371,592	129,152,451
4	18-Feb-2021	21,006	Kas Keluar	101	92,238,025	44,693,526	176,696,950
5	19-Feb-2021	21,007	Kas Keluar	101	0	34,606,707	142,090,243
6	09-Mar-2021	21,008	Kas Keluar	101	0	27,715,225	114,375,018
7	10-Mar-2021	21,009	Kas Keluar	101	0	46,431,676	67,943,342
8	15-Apr-2021	21,011	Kas Keluar	101	50,215,412	42,610,597	257,146,442

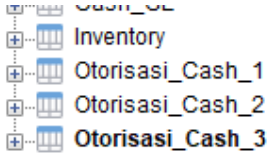
OTORISASI CASH 2



	Posting_Date	Voucher_Number	Voucher__Description	Account_Number	Amount_Debit	Amount_Credit	Balance
1	31-Dec-2021	21,099	Kas Keluar	101	0	100,200,000	140,758,000
2	08-Jul-2021	21,038	Kas Keluar	101	0	50,535,720	197,357,895
3	22-Jul-2021	21,052	Kas Keluar	101	118,447,088	50,290,637	140,036,601

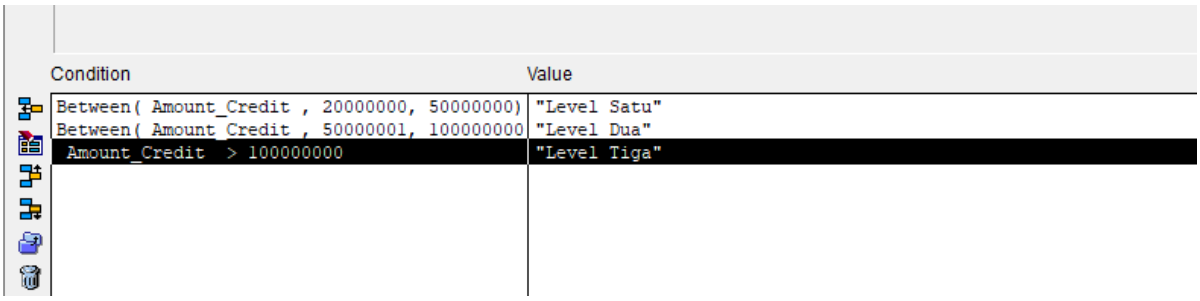
<< End of File >>

OTORISASI CASH 3



	Amount_Credit
1	100,200,000
	<< End of File >>

SETELAH SELESAI MELAKUKAN OTORISASI >>> MELAKUKAN STASTUS CONTROL >>> UNTUK EMNDAPATKAN DATA (LVL 1,2,3)

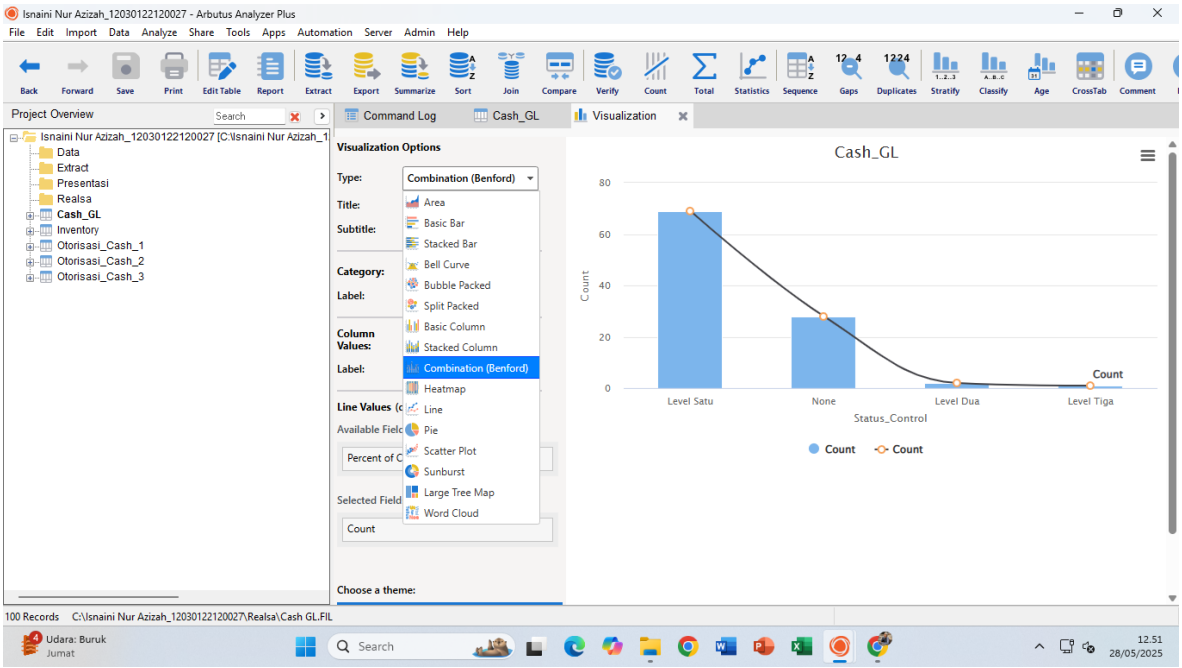


Condition	Value
Between(Amount_Credit , 20000000, 50000000)	"Level Satu"
Between(Amount_Credit , 50000001, 100000000	"Level Dua"
Amount_Credit > 100000000	"Level Tiga"

```
@ CLASSIFY ON Status_Control ACCUMULATE ALL TOP ALL
```

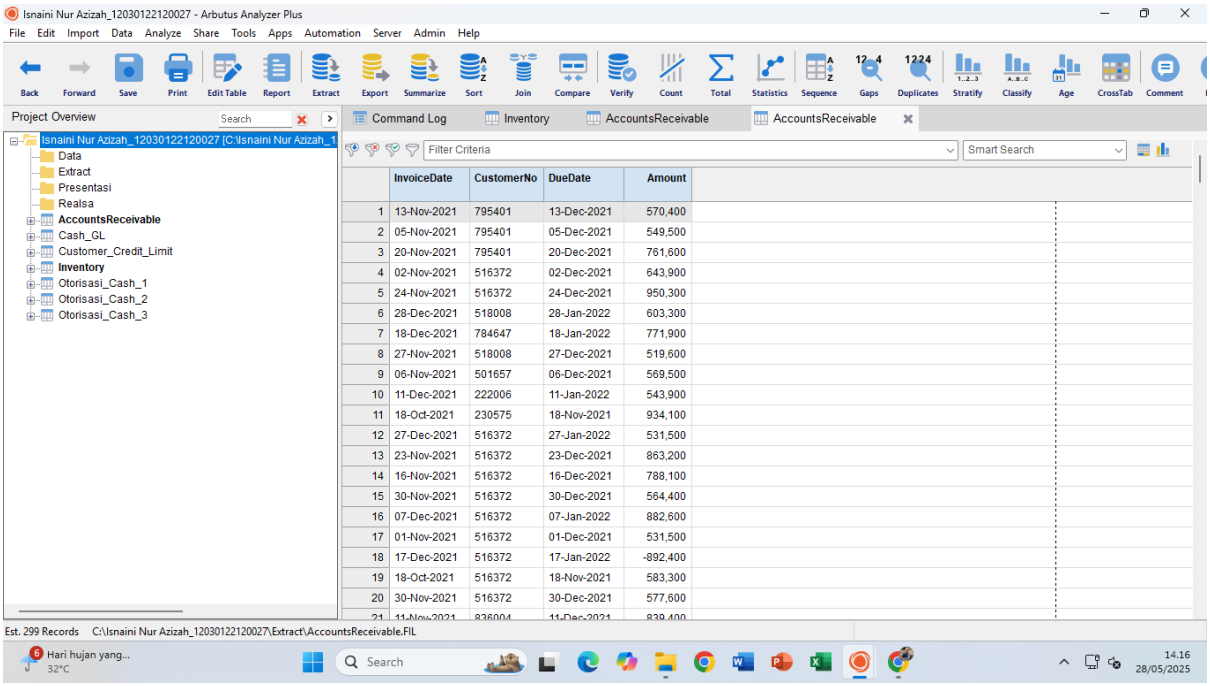
Status_Control	Count	Percent of Count	Percent of Field	Voucher_Number	Account_Number	Amount_Debit	Amount_Credit	Balance
Level Satu	69	69.00%	69.69%	1,452,397	6,969	2425,581,958	2406,342,244	8354,299,582
None	28	28.00%	27.27%	568,364	2,828	418,385,483	334,862,928	4043,024,131
Level Dua	2	2.00%	2.02%	42,090	202	118,447,088	100,826,357	337,394,496
Level Tiga	1	1.00%	1.01%	21,099	101	0	100,200,000	140,758,000
	100	100.00%	100.00%	2,083,950	10,100	2962,414,529	2942,231,529	12875,476,209

4 records produced



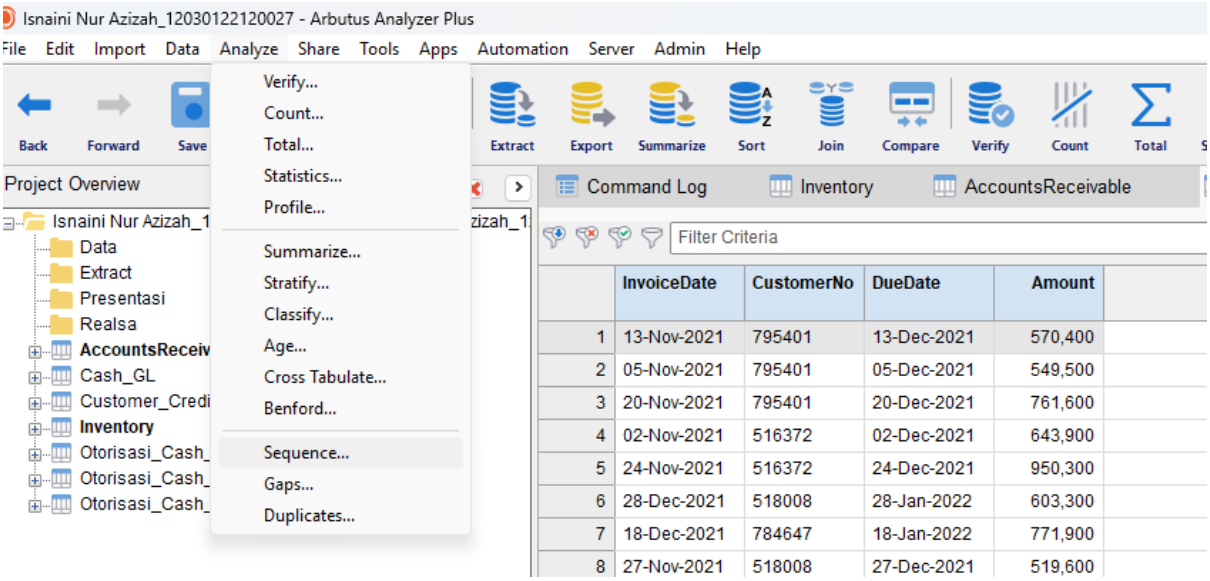
PIUTANG

IMPORT DATA EXCEL >>> AR



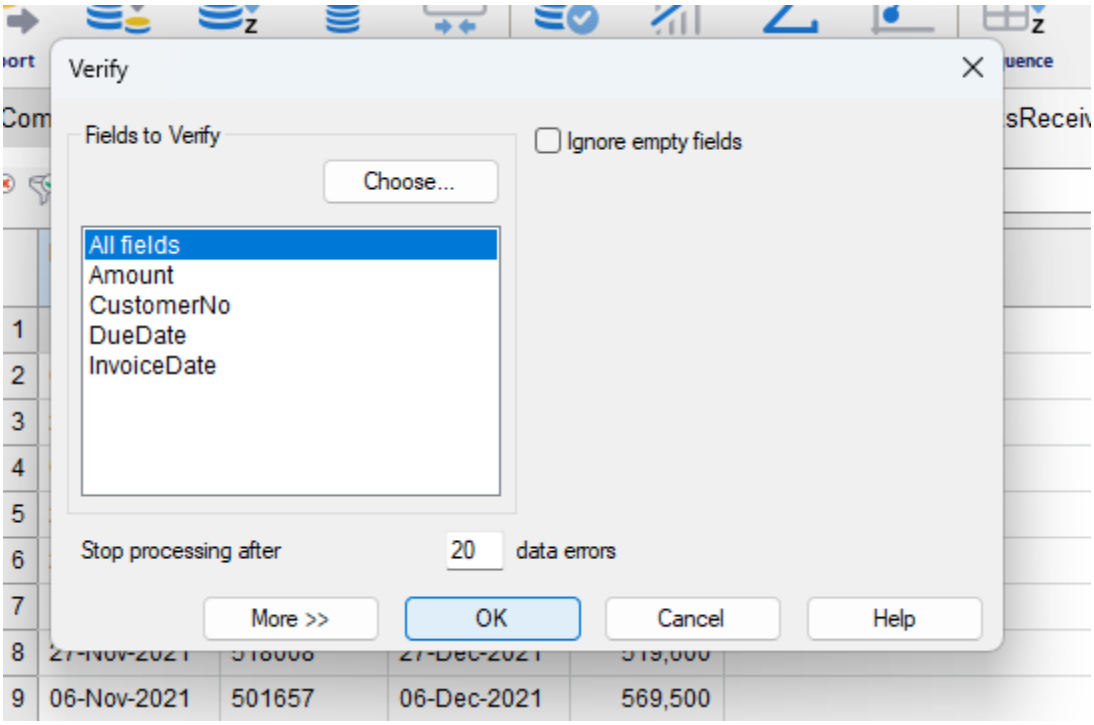
	InvoiceDate	CustomerNo	DueDate	Amount
1	13-Nov-2021	795401	13-Dec-2021	570,400
2	05-Nov-2021	795401	05-Dec-2021	549,500
3	20-Nov-2021	795401	20-Dec-2021	761,600
4	02-Nov-2021	516372	02-Dec-2021	643,900
5	24-Nov-2021	516372	24-Dec-2021	950,300
6	28-Dec-2021	518008	28-Jan-2022	603,300
7	18-Dec-2021	784647	18-Jan-2022	771,900
8	27-Nov-2021	518008	27-Dec-2021	519,600
9	06-Nov-2021	501657	06-Dec-2021	569,500
10	11-Dec-2021	222006	11-Jan-2022	543,900
11	18-Oct-2021	230575	18-Nov-2021	934,100
12	27-Dec-2021	516372	27-Jan-2022	531,500
13	23-Nov-2021	516372	23-Dec-2021	863,200
14	16-Nov-2021	516372	16-Dec-2021	788,100
15	30-Nov-2021	516372	30-Dec-2021	564,400
16	07-Dec-2021	516372	07-Jan-2022	882,600
17	01-Nov-2021	516372	01-Dec-2021	531,500
18	17-Dec-2021	516372	17-Jan-2022	-892,400
19	18-Oct-2021	516372	18-Nov-2021	583,300
20	30-Nov-2021	516372	30-Dec-2021	577,600

LAKUKAN INTEGRITY TEST



	InvoiceDate	CustomerNo	DueDate	Amount
1	13-Nov-2021	795401	13-Dec-2021	570,400
2	05-Nov-2021	795401	05-Dec-2021	549,500
3	20-Nov-2021	795401	20-Dec-2021	761,600
4	02-Nov-2021	516372	02-Dec-2021	643,900
5	24-Nov-2021	516372	24-Dec-2021	950,300
6	28-Dec-2021	518008	28-Jan-2022	603,300
7	18-Dec-2021	784647	18-Jan-2022	771,900
8	27-Nov-2021	518008	27-Dec-2021	519,600

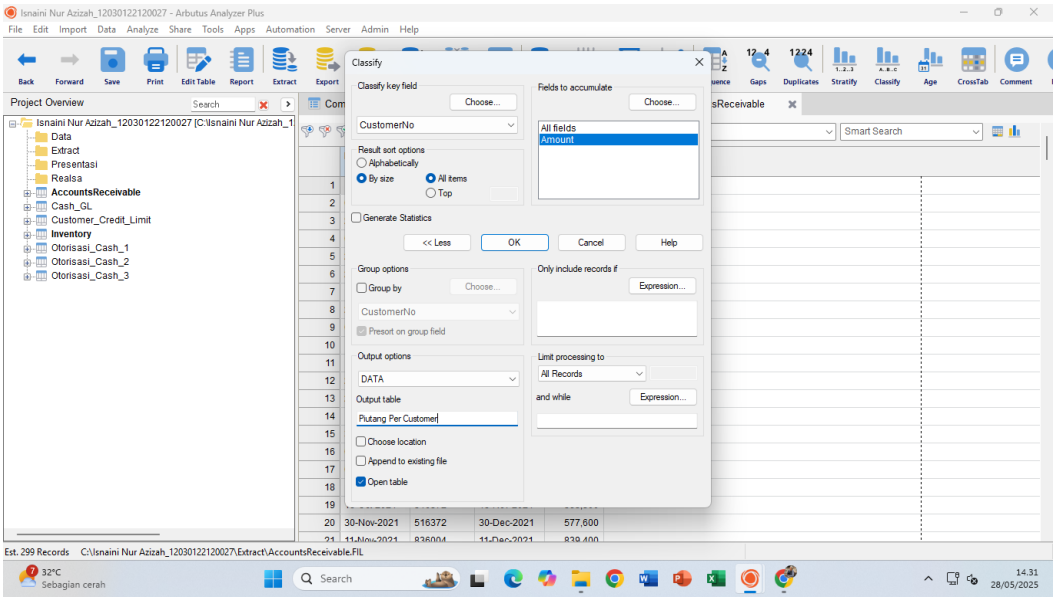
VERIFY

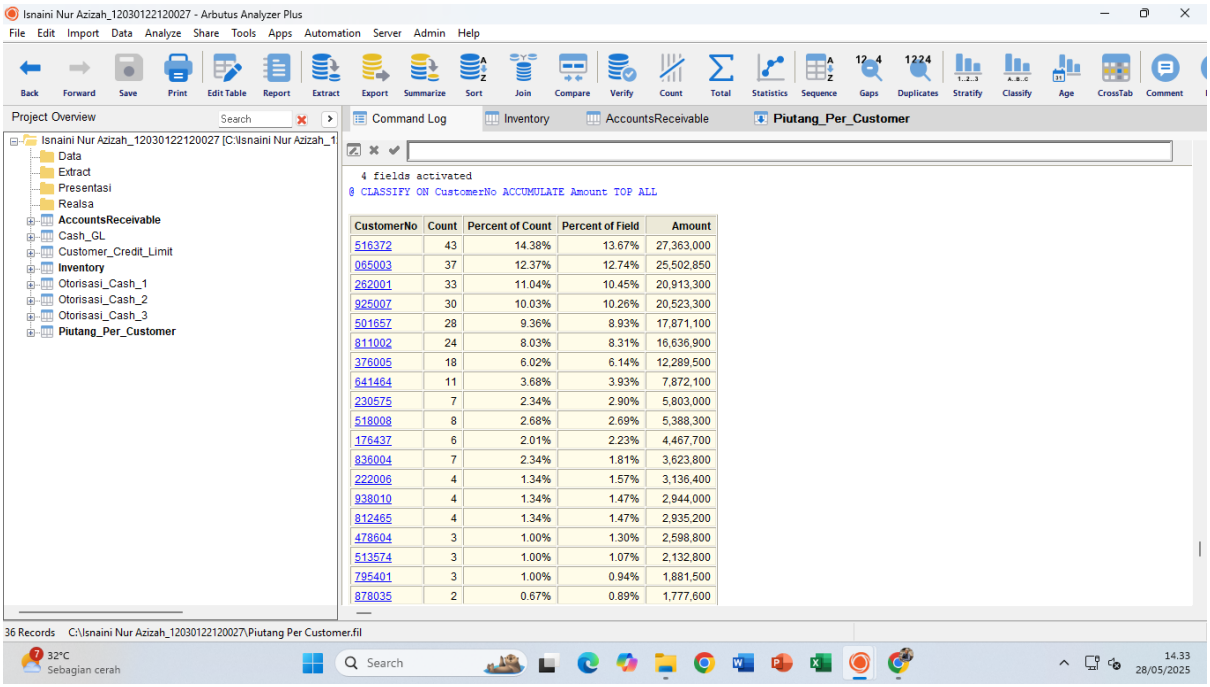



```
  4 fields activated
@ VERIFY FIELDS ALL ERRORLIMIT 20
  0 data validity errors detected
```

SEQUENCE >>> DUPLICATE >>> GAPS

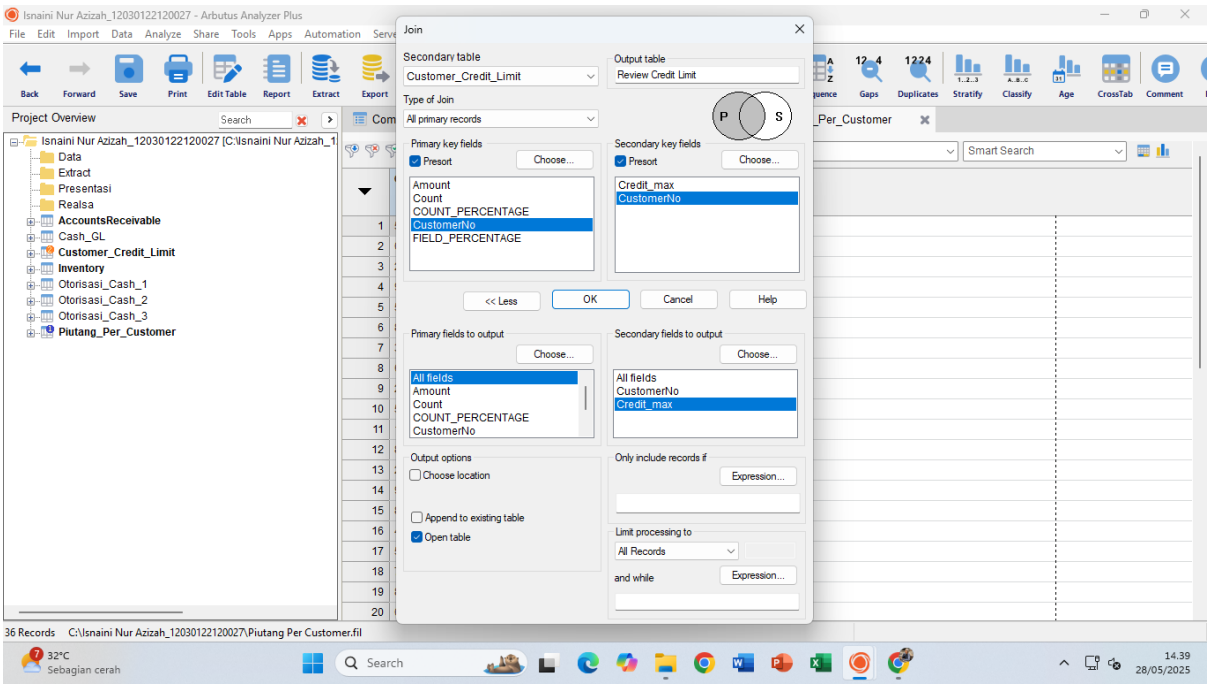
KEMUDIAN SETELAH MELAKUKAN INTEGRITY TEST >>> KELOMPOKKAN BERDASARKAN CUS NUMBER

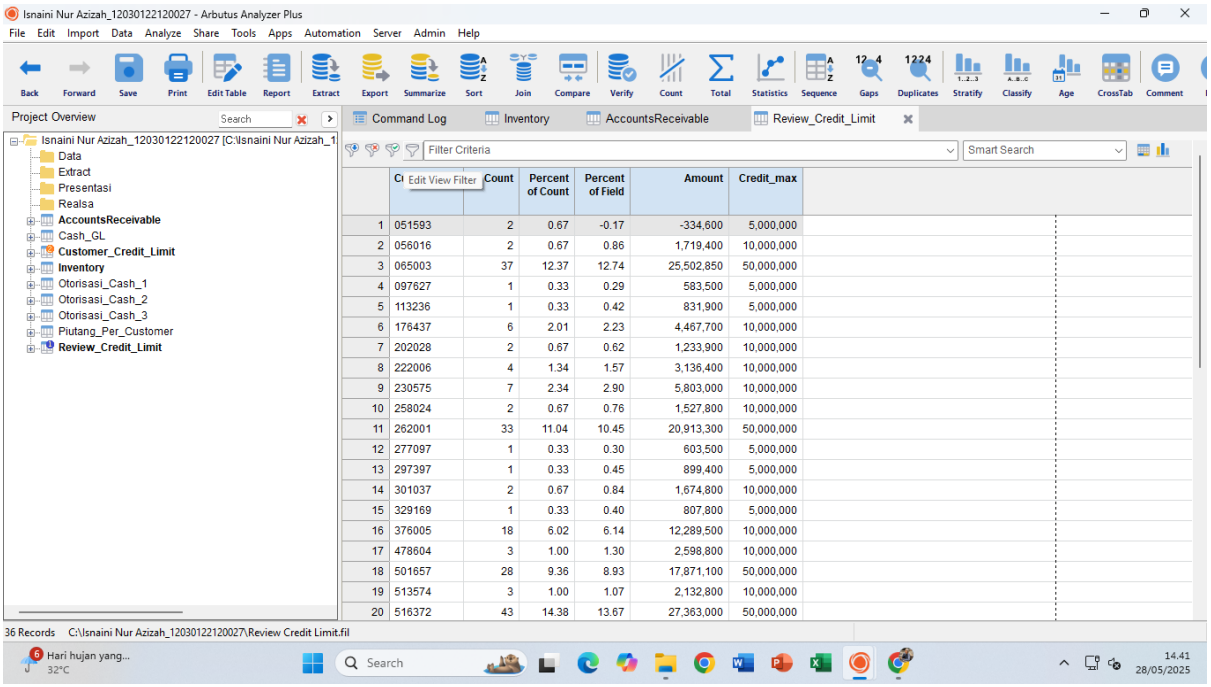




CustomerNo	Count	Percent of Count	Percent of Field	Amount
516372	43	14.38%	13.67%	27,363,000
065003	37	12.37%	12.74%	25,502,850
262001	33	11.04%	10.45%	20,913,300
925007	30	10.03%	10.26%	20,523,300
501657	28	9.36%	8.93%	17,871,100
811002	24	8.03%	8.31%	16,636,900
376005	18	6.02%	6.14%	12,289,500
641464	11	3.68%	3.93%	7,872,100
230575	7	2.34%	2.90%	5,803,000
518008	8	2.68%	2.69%	5,388,300
176437	6	2.01%	2.23%	4,467,700
836004	7	2.34%	1.81%	3,623,800
222006	4	1.34%	1.57%	3,136,400
938010	4	1.34%	1.47%	2,944,000
812465	4	1.34%	1.47%	2,935,200
478604	3	1.00%	1.30%	2,598,800
513574	3	1.00%	1.07%	2,132,800
795401	3	1.00%	0.94%	1,881,500
878035	2	0.67%	0.89%	1,777,600

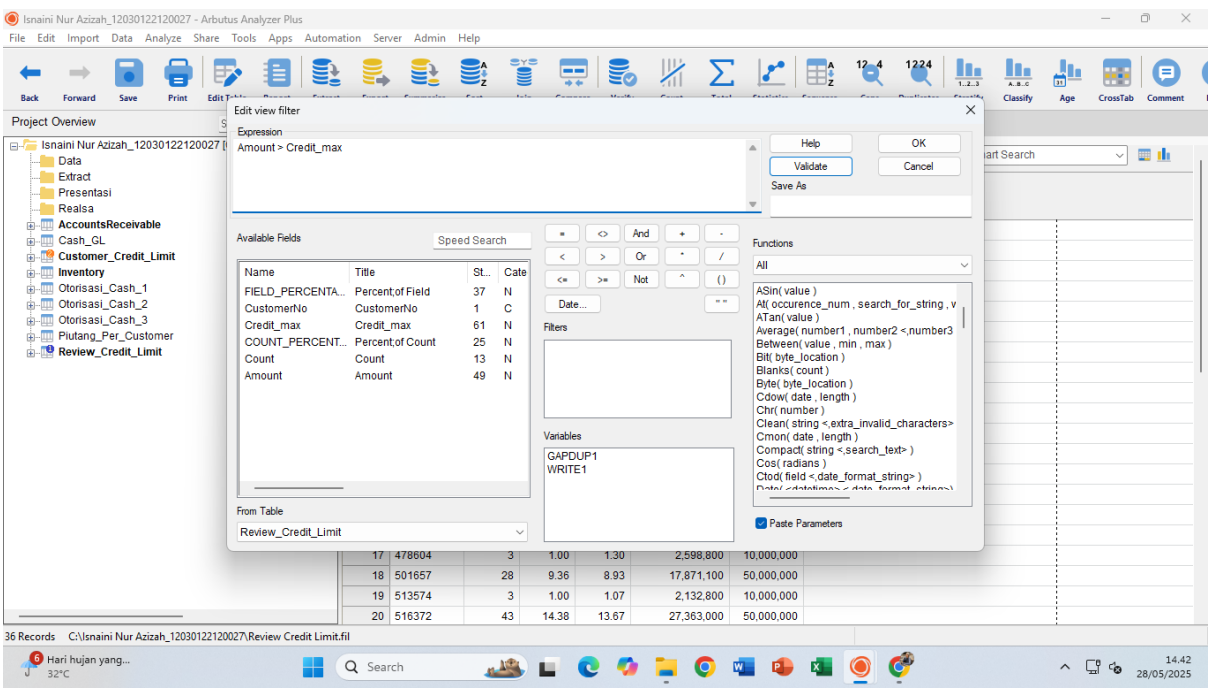
LAKUKAN ANALISIS CREDIT LIMIT





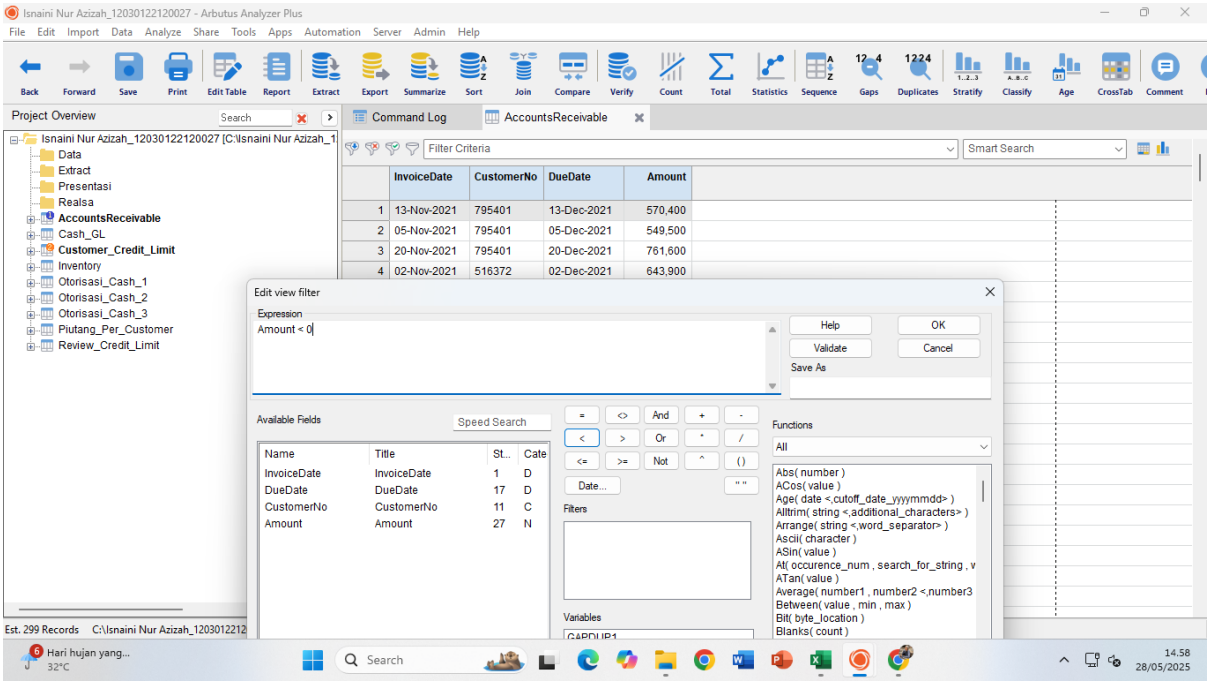
		Count	Percent of Count	Percent of Field	Amount	Credit_max
1	051593	2	0.67	-0.17	-334,600	5,000,000
2	056016	2	0.67	0.86	1,719,400	10,000,000
3	065003	37	12.37	12.74	25,502,850	50,000,000
4	097627	1	0.33	0.29	583,500	5,000,000
5	113236	1	0.33	0.42	831,900	5,000,000
6	176437	6	2.01	2.23	4,467,700	10,000,000
7	202028	2	0.67	0.62	1,233,900	10,000,000
8	222006	4	1.34	1.57	3,136,400	10,000,000
9	230575	7	2.34	2.90	5,803,000	10,000,000
10	258024	2	0.67	0.76	1,527,800	10,000,000
11	262001	33	11.04	10.45	20,913,300	50,000,000
12	277097	1	0.33	0.30	603,500	5,000,000
13	297397	1	0.33	0.45	899,400	5,000,000
14	301037	2	0.67	0.84	1,674,800	10,000,000
15	329169	1	0.33	0.40	807,800	5,000,000
16	376005	18	6.02	6.14	12,289,500	10,000,000
17	478604	3	1.00	1.30	2,598,800	10,000,000
18	501657	28	9.36	8.93	17,871,100	50,000,000
19	513574	3	1.00	1.07	2,132,800	10,000,000
20	516372	43	14.38	13.67	27,363,000	50,000,000

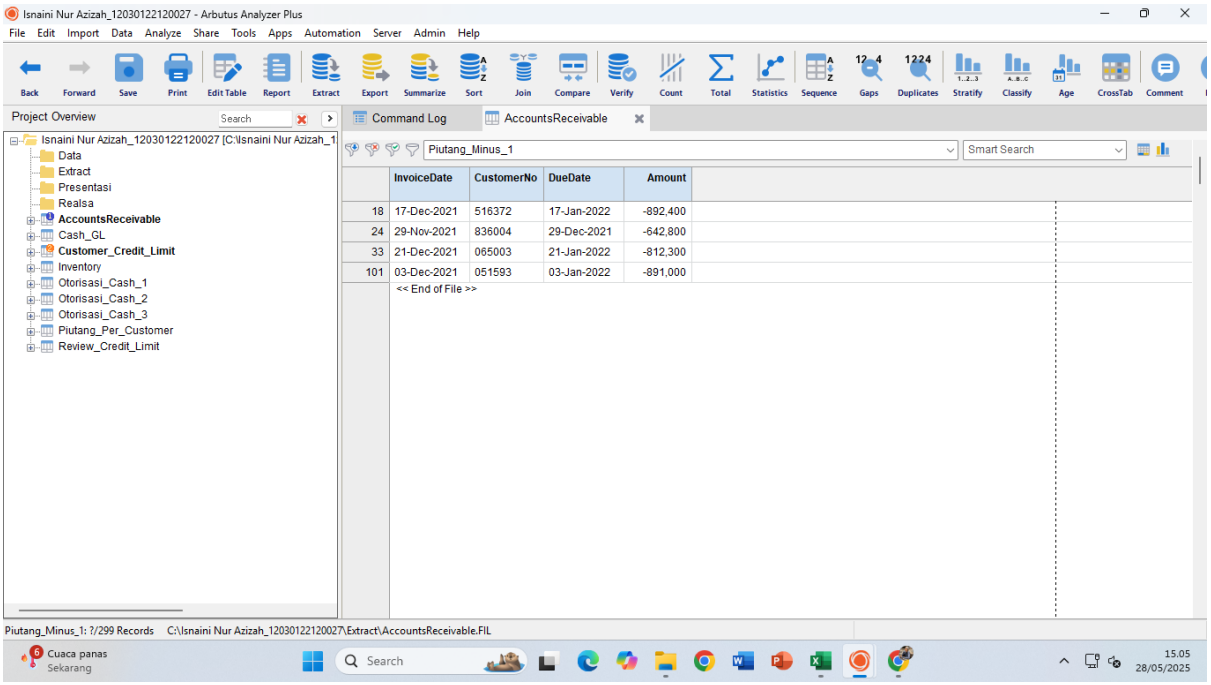
AMOUNT > CREDIT MAX (ANALISIS APAKAH MELANPAUI CREDIT ATAU GA)



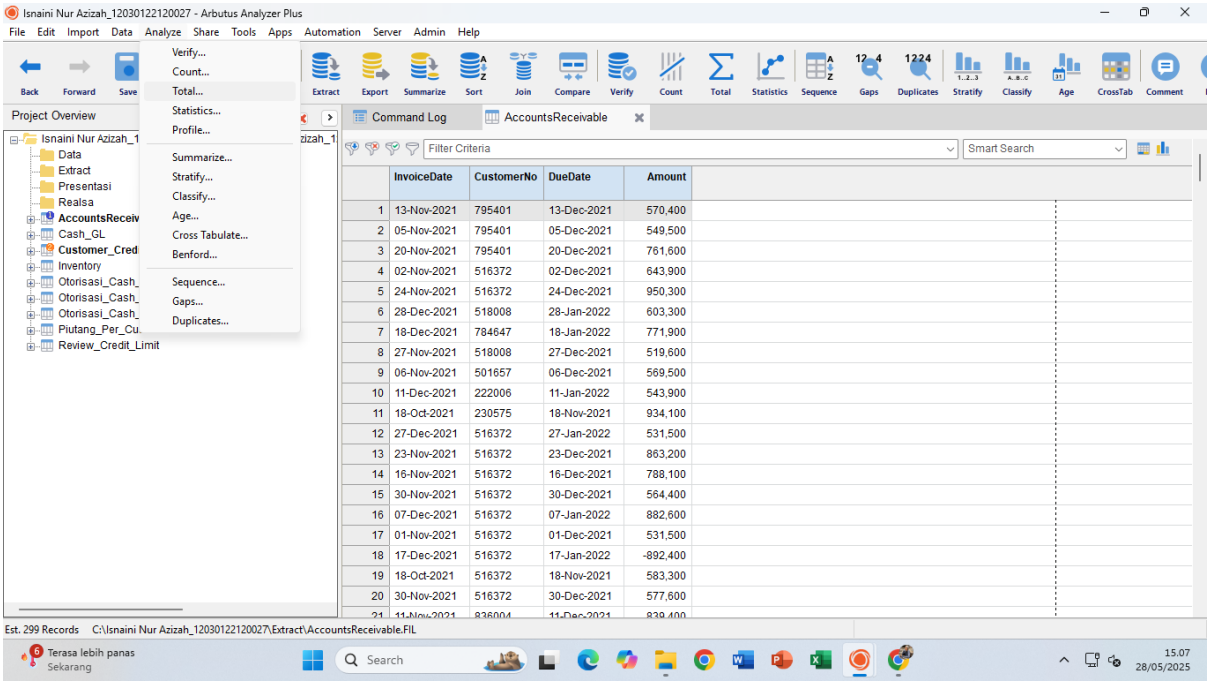
	Customer	Count	COUNT_PI	FIELD_PER	Amount	Credit_max
2	376005	18	6,02	6,14	12289500	10000000
3	811002	24	8,03	8,31	16636900	10000000

MENCARI HASIL YANG NEGATIF = 3.238.500





NGITUNG TOTAL PIUTANG >>> HALAMAN 16 >>> AR 2024



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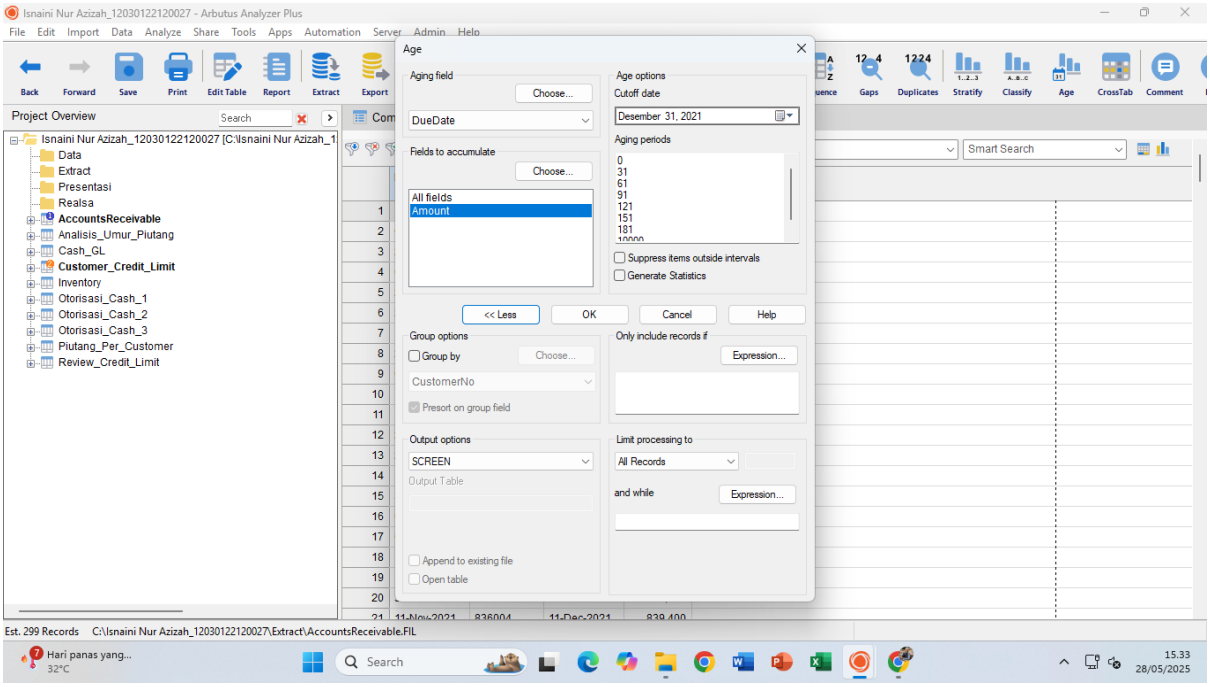
9	06-Nov-2021	501657	06-Dec-2021	569,500
10	11-Dec-2021	222006	11-Jan-2022	543,900
11	18-Oct-2021	230575	18-Nov-2021	934,100
12	27-Dec-2021	516372	27-Jan-2022	531,500
13	23-Nov-2021	516372	23-Dec-2021	863,200
14	16-Nov-2021	516372	16-Dec-2021	788,100
15	30-Nov-2021	516372	30-Dec-2021	564,400
16	07-Dec-2021	516372	07-Jan-2022	882,600
17	01-Nov-2021	516372	01-Dec-2021	531,500
18	17-Dec-2021	516372	17-Jan-2022	-892,400
19	18-Oct-2021	516372	18-Nov-2021	583,300
20	30-Nov-2021	516372	30-Dec-2021	577,600

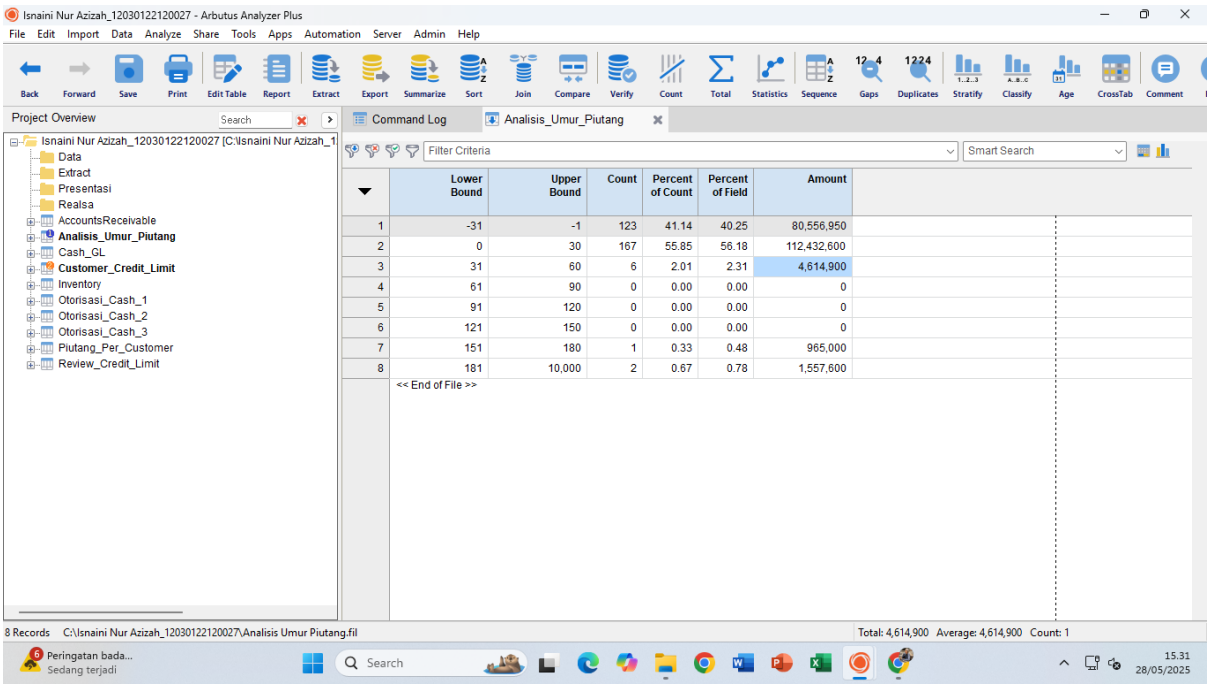
```
@ SET FILTER TO Piutang_Minus_1
@ OPEN AccountsReceivable
Closing Table AccountsReceivable (Table 0) and all active fields
  6 fields activated
@ TOTAL FIELDS Amount
```

Field Name	Total
Amount	200,127,050

			Books	Books	Adjustme
7					
8			12-31-20	12-31-21	Debit
9	==========				
10	**Assets:**				
11	101	Cash-Bank BINI	120.575.000	140.758.000	
12	102	Petty cash	2.505.000	3.746.000	
13	105	Accounts receivable	150.500.000	200.127.050	
14	106	Allowance for bad debts	(2.500.000)	(3.250.000)	
15	107	Inventory	250.000.000	320.55[illegible].500	
16	109	Office supplies inventory	873.766	1.119.647	
17	210	Land	250.000.000	250.000.000	
18	220	Buildings	375.000.000	375.000.000	
19	221	Accum. depn.- buildings	(55.500.000)	(74.625.000)	
20	230	Machinery and equipment	150.500.000	165.507.000	
21	231	Accum. depn.- mach.& equip.	(26.086.600)	(38.984.800)	

ANALISIS UMUR PIUTANG





```
@ AGE ON DueDate CUTOFF 20211231 INTERVAL 0,31,61,91,121,151,181,10000 ACCUMULATE Amount
```

```
<<< AGE over 0-> 10,000 >>>
>>> Minimum encountered was -31
>>> Maximum encountered was 325
```

DueDate	Count	Percent of Count	Percent of Field	Amount
-31 -> -1	123	41.14%	40.25%	80,556,950
0 -> 30	167	55.85%	56.18%	112,432,600
31 -> 60	6	2.01%	2.31%	4,614,900
61 -> 90	0	0.00%	0.00%	
91 -> 120	0	0.00%	0.00%	
121 -> 150	0	0.00%	0.00%	
151 -> 180	1	0.33%	0.48%	965,000
181 -> 10,000	2	0.67%	0.78%	1,557,600
	299	100.00%	100.00%	200,127,050

INVENTORY

IMPORT EXCEL INVEOTRY YG UDH DISIAPKAN

LAKUKAN INTEGRITY TEST >>> ANALYZE (CEK KEPATUHAN PENGENDALIAN INTERNAL)

>>> VERIFY

```
Log File C:\Isnaini Nur Azizah_12030122120027\Isnaini Nur Azizah_12030122120027.log Opened at 07:41:39 on 22-May-2025
@ IMPORT OPENEXCEL TO Inventory FILE "Data\Inventory.xlsx" TABLE "Inventory" SERVER "LOCAL" FLAT "Realsa\Inventory.FIL"
@ OPEN Inventory TABLE 0
  6 fields activated
@ VERIFY FIELDS ALL ERRORLIMIT 20
```

Record	Field	Type	Contents (text)	Contents (hex)
13	Cost_Date	DATETIME		20 20 20 20 20 20 20 20 20 20

```
  1 data validity errors detected
```

11	28-Sep-2021	Gula Rempah Mix	030412753	10	110,000	1,100,000
12	28-Sep-2021	Gula Rempah Mix	030412903	11	110,000	1,210,000
13		Gula Rempah Mix	034255003	4	110,000	440,000
14	28-Mar-2021	Gula Rempah Mix	030364163	19	110,000	2,090,000

INTEGRITY TEST

```
@ GAPS ON  Product_Number PRESORT
Presorting Primary data file.
```

Gap Start or Missing Item	Gap End	Number of Missing Items
10102711	10102839	129
10102841	10119039	16199
10119041	10134419	15379
10134421	10135059	639
10135061	10155149	20089
10155151	10155159	9
10155161	10155169	9
10155171	10207219	52049
10207221	10226619	19399
10226621	10310889	84269
10310891	10311799	909
10311801	10311989	189
10311991	10551339	239349
10551341	10631139	79799
10631141	10631189	49
10631191	10803759	172569
10803761	23903711	13099951
23903713	23946371	42659

```
  151 gaps detected
@ DUPLICATES ON Product_Number PRESORT
Presorting Primary data file.
  0 duplicates detected
@ TOTAL FIELDS Inventory_Cost
```

Field Name	Total
Inventory_Cost	320,557,500

```
@ STATISTICS ON ALL NUMBER 5
```

Field: Cost_Date	Number	Total	Average
Valid	151		04-Aug-2021
Invalid	0		
Blank	1		
Weekends	47		
Range		356 Days	

			Books	Books	Adjustme
7					
8			12-31-20	12-31-21	Debit
9	==========				
10	**Assets:**				
11	101	Cash-Bank BINI	120.575.000	140.758.000	
12	102	Petty cash	2.505.000	3.746.000	
13	105	Accounts receivable	150.500.000	200.127.050	
14	106	Allowance for bad debts	(2.500.000)	(3.250.000)	
15	107	Inventory	250.000.000	320.55[illegible].500	
16	109	Office supplies inventory	873.766	1.119.647	
17	210	Land	250.000.000	250.000.000	
18	220	Buildings	375.000.000	375.000.000	
19	221	Accum. depn.- buildings	(55.500.000)	(74.625.000)	
20	230	Machinery and equipment	150.500.000	165.507.000	
21	231	Accum. depn.- mach.& equip.	(26.086.600)	(38.984.800)	

MENGHITUNG YANG PALING RENDAH DAN TINGGI

Highest	Lowest
29-Dec-2021	07-Jan-2021
29-Dec-2021	07-Jan-2021
29-Dec-2021	07-Jan-2021
29-Dec-2021	07-Jan-2021
18-Dec-2021	07-Jan-2021

Field: Quantitiy	Number	Total	Average
Positive	149	3,842	26
Zeros	1		
Negative	2	-2	-1
Totals	152	3,840	25
Abs Value		3,844	
Range		50	

Highest	Lowest
49	-1
48	-1
48	0
47	1
47	3

Field: Cost_per_unit	Number	Total	Average
Positive	152	12,795,000	84,178
Zeros	0		
Negative	0	0	0
Totals	152	12,795,000	84,178
Abs Value		12,795,000	
Range		65,000	

Highest	Lowest
110,000	45,000
110,000	45,000
110,000	45,000
110,000	45,000
110,000	45,000

Field: Inventory_Cost	Number	Total	Average
Positive	149	320,757,500	2,152,735
Zeros	1		
Negative	2	-200,000	-100,000
Totals	152	320,557,500	2,108,931
Abs Value		320,957,500	
Range		5,160,000	

Highest	Lowest
5,060,000	-100,000
4,950,000	-100,000
4,950,000	0
4,950,000	100,000
4,900,000	150,000

NEGATIVE 200 MASUK KEDALAM CAJE/PAJE ATLAS