

Praktikum Akuntansi

Transaksi Pembelian/Purchases

Pada bagian ini anda akan diajarkan untuk menginput transaksi pembelian Tunai, Kredit dan Return



1. Klik tombol **Purchases** pada *Command Centre*, Pilih **Enter Purchases**,

Nama Supplier

Tanggal Pembelian

Karna Non PKP

Harga Beli 100.000

Layout pilih "item" Untuk Pembelian barang

Sebelum di Record, tekan Ctrl +R, di keyboard, untuk melihat Jurnalnya

Misalnya pada tanggal 2 Jan Aray Soft melakukan pembelian tunai pada PD Ragil:

- a. Quantity 10 unit, Kode Barang: VB-001, Harga: 100.000 total Rp 1.000.000
- b. Quantity 15 unit, Kode Barang: MO-001, Harga: 100.000 total Rp 1.500.000

Recap Transaction in Purchases - New Item

Src	Date	ID#	Account	Debit	Credit	Job
PJ	02/01/2013		Purchase: PD. Ragil Grafika / Non PKP			
		PO001	2-2000 Hutang Usaha		Rp2.500.000,00	
		PO001	1-4000 Persediaan Barang	Rp1.000.000,00		
		PO001	1-4000 Persediaan Barang	Rp1.500.000,00		

Jurnal Accrual masih Hutang Usaha

Karna transaksi diatas adalah pembelian tunai, maka harus langsung di jurnal pembayaran tunai

2. Kembali ke command Centre, => **Purchase** => **Pilih Pay Bills**, input data seperti berikut :

Akun Pengeluaran Cash

Nama Supplier

Pay Bills

Account: 1-1100 Kas Ditangan Balance: Rp50.000.000,00

Supplier: PD. Ragil Grafika / Non PKP
Payee: PD. Ragil Grafika / Non PKP
Jl. Sipi Jaya No. 45B Jakarta

Cheque No.: CH01
Date: 02/01/2013
Amount: Rp2.500.000,00

Two Million Five Hundred Thousand Singapore Dollars Only

Memo: Payment; PD. Ragil Grafika / Non PKP

Supplier's #	Status	Date	Amount	Discount	Total Owed	Amount Applied
	⇒ Open	01/01/2013	Rp2.000.000,00		Rp2.000.000,00	
	⇒ Open	02/01/2013	Rp2.500.000,00		Rp2.500.000,00	Rp2.500.000,00

☐ Include Closed Purchases
☐ Cheque Already Printed
Remittance Advice Delivery Status: To be Printed

Total Applied: Rp2.500.000,00
Finance Charge: Rp0,00
Total Paid: Rp2.500.000,00
Out of Balance: Rp0,00

Pay All

Help F1 Print Journal Register

Record
Cancel

Tanggal Pembayaran
Jumlah Pembayaran

Jumlah Hutang yang
dibayar

Sebelum di **Record**, tekan **Ctrl +R**, di keyboard, untuk melihat Jurnalnya

Contoh transaksi 2 :

Tanggal 5 Januari terdapat barang yang rusak yang dibeli tanggal 2 januari, sehingga harus **diretur** / dikembalikan kepada PD. Ragil Grafika (**Uang Diminta Kembali**)

Quantity	Kode Barang	Harga	Total
5 Unit	MO-001	100.000	500.000

1. Klik tombol **Purchases** pada *Command Centre*, => Pilih **Enter Purchases**, input seperti berikut

Purchases - New Item

Supplier: PD. Ragil Grafika / Non PKP
Terms: Net 30th after EDM
Tax Inclusive

Ship to: PT. ARAY TECH
Jl. Raya Lingseng Agung Tinus, No. 38
Jakarta Selatan 12540

Purchase #: P002
Date: 05/01/2013
Supplier Inv#:

Bill	Received Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
-5	-5	GM0-001	Buku Mts. Office	00.000.000		500.000.000		N-T

Subtotal: (Rp500.000,00)
Freight: Rp0,00
Tax: Rp0,00
Total Amount: (Rp500.000,00)

Paid Today: Rp0,00
Balance Due: (Rp500.000,00)

Journal Memo: Purchase: PD. Ragil Grafika / Non PKP

Bill Delivery Status: To be Printed

Save as Recurring Use Recurring REQ Spell

Help F1 Print Send To Journal Layout Register

Record (Klik Record)

2. Klik tombol **Purchases** pada *Command Centre*, => Pilih **Purchases Register**, klik Tab **Return & Debit**

Purchases Register

Search by: All Suppliers

Date	P0#	Supplier Inv#	Supplier	Amount	Debit Amt
05/01/2013	P002		PD. Ragil Grafika / Non PKP	(Rp500.000,00)	(Rp500.000,00)

Receive Refund Apply to Purchase

(Rp500.000,00) (Rp500.000,00)

Help F1 Print

Klik Receive Refund, untuk uang yang akan diminta kembali

New Purchase Close

Settle Returns & Debits

☒ Deposit to Account 1-1100 Kas Ditangan Balance ⇄: Rp47.500.000,00
☐ Group with Undeposited Funds:

Supplier ⇄: PD. Ragil Grafika / Non FK.P ID #: CR001
 Amount Received: Rp800.000,00 Date: 05/01/2013
 Payment Method: Cash Details...
 Memo: PD. Ragil Grafika / Non FK.P. Debit from P002

Tanggal Penerimaan uang

Klik Record, untuk menyimpan

? Help F1 Journal Record Cancel

Contoh transaksi 3 :

Tanggal 10 Januari dilakukan **pembelian kredit** pada PD. Software Abadi, sbb :

Quantity	Kode Barang	Harga	Total
5 Unit	MY-001	100.000	500.000
15 Unit	AC-001	100.000	1.500.000

1. Klik tombol **Purchases** pada *Command Centre*, => **Pilih Enter Purchases**, input seperti berikut

Purchases - New Item

BILL

Supplier: PD. Software Abadi / PKP Terms: Net 30th after EDM ☐ Tax Inclusive

Ship to: PT. ARAY TECH
Jl. Raya Lonteng Agung Timur, No. 38
Jakarta Selatan 12540

Purchase #: P0003
Date: 10/01/2013
Supplier Inv#:

Bill	Received Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
5	5	MY-001	Buku MYOB V.18	00.000,00		500.000,00		PPN
15	15	AC-001	Buku Accurate	00.000,00		500.000,00		PPN

Subtotal: Rp2.000.000,00
Freight: Rp0,00
Tax: Rp200.000,00
Total Amount: Rp2.200.000,00

Comment:
Ship Via:
Promised Date:

Journal Memo: Purchase; PD. Software Abadi / PKP Paid Today: Rp0,00

Bill Delivery Status: To be Printed Balance Due: Rp2.200.000,00

PPN, Karna PKP

Sebelum di
record, Tekan
CTRL+R (Jurnal)

Recap Transaction in Purchases - Edit Item

Src	Date	ID#	Account	Debit	Credit	Job
PJ	10/01/2013		Purchase; PD. Software Abadi / PKP			
		P0003	2-2000 Hutang Usaha		Rp2.000.000,00	
		P0003	2-2000 Hutang Usaha		Rp200.000,00	
		P0003	1-4000 Persediaan Barang	Rp500.000,00		
		P0003	1-4000 Persediaan Barang	Rp1.500.000,00		
		P0003	2-3200 PPN Masukan	Rp200.000,00		

Contoh Transaksi 4

Tanggal 13 Januari terdapat beberapa barang yang rusak yang dibeli tanggal 10 januari, yang harus dikembalikan/ **Retur** pada **PD. Software Abadi, (mengurangi Hutang)** sbb:

Quantity	Kode Barang	Harga	Total
5 Unit	AC-001	100.000	500.000

1. Klik tombol **Purchases** pada *Command Centre*, => Pilih **Enter Purchases**, input seperti berikut

Purchases - New Item

Supplier: PD. Software Abadi / PKP Terms: Net 30th after EOM Tax Inclusive

Ship to: PT. ARAY TECH
Jl. Raya Lontong Agung Timur, No. 38
Jakarta Selatan 12540 Purchase #: P0004
Date: 13/01/2013
Supplier Inv#:

Bill	Received Backorder	Item Number	Description	Price	Disc%	Total	Job	Tax
5	5	AC-001	Buku Accoute	100.000.00		500.000.00		PPN

Comment: Ship Via: Promised Date: Subtotal: (Rp500.000.00)
Freight: Rp0.00 Tax: (Rp50.000.00)
Total Amount: (Rp550.000.00)

Journal Memo: Purchase: PD. Software Abadi / PKP Paid Today: Rp0.00
Bill Delivery Status: To be Printed Balance Due: (Rp550.000.00)

Save as Recurring Use Recurring Split

Help F1 Print Send To Journal Layout Register

Record Cancel

Klik Record

2. Klik tombol **Purchases** pada *Command Centre*, => Pilih **Purchases Register**, klik Tab **Return & Debit**

Purchases Register

All Purchases Quotes Orders Open Bills **Returns & Debits** Closed Bills

Search by: All Suppliers

Date	PO #	Supplier Inv#	Supplier	Amount	Debit Amt
13/01/2013	P0004		PD. Software Abadi / PKP	(Rp550.000.00)	(Rp550.000.00)

Receive Refund Apply to Purchase

Help F1 Print

New Purchase Close

Klik Apply to Purchase, untuk mengurangi hutang

Settle Returns & Debits

Supplier #: PD. Software Abadi / PKP ID #: P0000001

Debit Amount: Rp550.000,00 Date: 13/01/2013

Memo: PD. Software Abadi / PKP: Debit from P0004

Supplier's #	Status	Date	Amount	Discount	Total Owed	Amount Applied
⇒ Open		01/01/2013	Rp3.000.000,00		Rp3.000.000,00	
⇒ Open		10/01/2013	Rp2.200.000,00		Rp2.200.000,00	Rp550.000,00

Total Applied: Rp550.000,00

Finance Charge: Rp0,00

Debit Amount: Rp550.000,00

Out of Balance: Rp0,00

☐ Include Closed Purchases

Help F1 Journal Record Cancel

Tanggal Retur

Hutang yg diretur

Contoh Transaksi 5

Tanggal 25 Januari dibayar hutang PD. Software abadi tahun lalu sebesar Rp 3.000.000

Supplier: PD. Software Abadi / PKP
 Payee: PD. Software Abadi / PKP
 JI. Pancoran No. 12A
 Jakarta

Cheque No.: CH002
 Date: 25/01/2013
 Amount: Rp3.000.000,00

Three Million Singapore Dollars Only

Memo: Payment PD. Software Abadi / PKP

FT. ARMY TECH

Supplier's #	Status	Date	Amount	Discount	Total Owed	Amount Applied
Open		01/01/2013	Rp3.000.000,00		Rp3.000.000,00	Rp3.000.000,00
Reqd		10/01/2013	Rp1.650.000,00		Rp1.650.000,00	

Hutang Tahun Lalu

☐ Include Closed Purchases
☐ Cheque Already Printed
 Remittance Advice Delivery Status: To be Printed

Total Applied: Rp3.000.000,00
 Finance Charge: Rp0,00
 Total Paid: Rp3.000.000,00
 Out of Balance: Rp0,00

Pay All

Help F1
 Print
 Journal
 Register

Record

Cancel

Sebelum di Record, tekan Ctrl +R, di keyboard, untuk melihat Jurnalnya

Pertemuan ini
Tidak ada Tugas
Terimakasih