Project name	iFinancing v5	Version	1.0
File name	FSD iFinancing- Accounting.docx	Date	24-05-2023

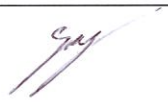
LEMBAR PERSETUJUAN

Dipersiapkan oleh :			
Name	**Position / Department**	**Signature**	**Approve Date**
Nuril Humaya	Technical Writer PT. Inovasi Mitra Sejati		07 Juni 2023

Dievaluasi oleh :			
Name	**Position / Department**	**Signature**	**Approve Date**
Antonius Hari	Project Manager PT. Inovasi Mitra Sejati		7 Jun 23
Sepria Yunita	Project Leader PT. Inovasi Mitra Sejati		7 Juni 2023

Adapun yang bertanda tangan di bawah ini menyatakan bahwa dokumen ini adalah dokumen yang sudah sesuai dengan permintaan dari pihak PT. Dipo Star Finance. Item-item yang tercantum didalam dokumen ini diluar *Changes Request* dan *Case and Solution*, sudah dicover oleh Base Line IFinancing, dan sudah dijamin oleh PT. Inovasi Mitra Sejati sesuai dengan system IFinancing yang tersedia saat ini. Dokumen ini akan digunakan oleh PT. Dipo Star Finance sebagai materi Training dan Testing.

Item-item yang tercantum dalam *Changes Request* dan *Case and Solution*, yang dituangkan pada dokumen ini berdasarkan hasil User Requirement antara PT. Inovasi Mitra Sejati dan PT. Dipo Star Finance.

Disetujui Oleh :			
Name	**Position / Department**	**Signature**	**Approve Date**
Richardus Bayu	Project Manager PT. Dipo Star Finance		
Sony Nugraha	Project Manager PT. Dipo Star Finance		

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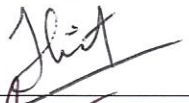
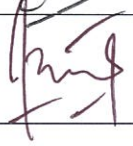
Disetujui Oleh :			
Name	**Position / Department**	**Signature**	**Approve Date**
Compi Meylianto Triwidodo	Business Team ACC		
Karlina Ratnasari	Business Team TAX		
Andriani Kartiningrum	Business Team BPI		
Mohammad Wahyu Hasan	Department Head ACC		
Reinaldo Palma Sianturi	Department Head TAX		

Daftar Changes Request

No.	Module	Menu	Sub Menu	Customizations Description	MOM
1	Accounting	Interface	Journal GL Link	Penyesuaian mekanisme pembentukan AR: 1) Saat melakukan generate Invoice maka jurnal akan tercatat sebagai AR Not Due. 2) Saat Invoicenya jatuh tempo sistem akan otomatis membentuk Journal AR Not Due to AR Due. 3) Saat penerimaan atas invoice, jurnal akan memperhatikan invoice sudah jatuh tempo atau belum.	Confirm FSD - 20/05/2023

Daftar Jurnal Transaksi pada sistem IFinancing:

Journal Procrument		
GRN	**Debit**	**Credit**
Asset Under Construction	100.000.000,00	
AP Temporary		100.000.000,00

GRN Final	Debit	Credit
Asset	100.000.000,00	
Asset Under Construction		100.000.000,00

Invoice Receive	Debit	Credit
AP Temporary	100.000.000,00	
VAT IN	10.000.000,00	
AP Supplier		110.000.000,00

Case: VAT tidak bisa di kreditkan		
SAP - Journal koreksi - Manual	**Credit**	**Credit**
Asset	10.000.000,00	

VAT IN		10.000.000,00

IFIN - Schedule Asset Depresiasi - Manual	
Lakukan transaksi Aset Adjustment	* tidak ada journal, hanya merubah schedule depre

Payment	Debit	Credit
AP Supplier	110.000.000,00	
Bank		110.000.000,00

Journal Generate Invoice		
Wapu		
Generate Invoice *** In Advance**	**Debit**	**Credit**
AR Not Due	1.000.000,00	
AR Not Due WAPU	100.000,00	
Pendapatan Sewa Ditanguhkan		1.000.000,00
PPN OUT		100.000,00

Non Wapu		
Generate Invoice *** In Advance**	**Debit**	**Credit**
AR Not Due	1.100.000,00	
Pendapatan Sewa Ditanguhkan		1.000.000,00
PPN OUT		100.000,00

Wapu		
Generate Invoice *** In Arrear**	**Debit**	**Credit**

AR Not Due	1.000.000,00	
AR Not Due WAPU	100.000,00	
Pendapatan		1.000.000,00
PPN OUT		100.000,00

Non Wapu		
Generate Invoice *** In Arrear**	**Debit**	**Credit**
AR Not Due	1.100.000,00	
Pendapatan		1.000.000,00
PPN OUT		100.000,00

Journal Accrue		
Recognition Income EOM *** In Advance** *** di tanggal 31** *** nilai proporsional sampai akhir bulan**	**Debit**	**Credit**
Pendapatan Sewa Ditanguhkan	300.000,00	
Pendapatan		300.000,00

Reverse Recognition Income EOM *** In Advance** *** di tanggal 1** *** nilai proporsional sampai akhir bulan**	**Debit**	**Credit**
Pendapatan Sewa Ditanguhkan		300.000,00
Pendapatan	300.000,00	

Recognition Income EOM *** In Advance** *** di tanggal 31**	**Debit**	**Credit**

*** nilai full (di berakhir nya periode sewa)**		
Pendapatan Sewa Ditanguhkan	1.000.000,00	
Pendapatan		1.000.000,00

Recognition Income EOM *** In Arrear**
tidak ada journal

Journal AR Not Due To AR Due		
Wapu		
Journal AR Not Due to AR Due *** pada saat Invoice Jatuh Tempo**	**Debit**	**Credit**
AR Not Due		1.000.000,00
AR Not Due WAPU		100.000,00
AR Due	1.000.000,00	
AR Due WAPU	100.000,00	

Non Wapu		
Journal AR Not Due to AR Due *** pada saat Invoice Jatuh Tempo**	**Debit**	**Credit**
AR Not Due		1.100.000,00
AR Due	1.100.000,00	

Journal Accrue Peralihan Asset (Deloit)		
Recognition Peralihan Asset *** In Advance** *** nilai proporsional**	**Debit**	**Credit**
tidak ada journal		

Recognition Peralihan Asset *** In Arrear** *** nilai proporsional**	**Debit**	**Credit**
Pendapatan Sewa Ditanguhkan	600.000,00	
Pendapatan		600.000,00

Journal Penerimaan		
Wapu		
Invoice Dibayar *** PPH dipotong**	**Debit**	**Credit**
Bank	980.000,00	
AR		1.000.000,00
PrePaid Tax	20.000,00	

Invoice Dibayar **(potong pph namun bayar full)** *** pph tidak dipotong**	**Debit**	**Credit**
Bank	1.000.000,00	
AR		1.000.000,00

Invoice Dibayar dan Lebih **(Over payment)**	**Debit**	**Credit**
Bank	1.500.000,00	
AR		1.000.000,00
Deposit		500.000,00

Invoice Dibayar dan kurang **(dibawah tolerance amount)**	**Debit**	**Credit**
Bank	990.000,00	

AR		1.000.000,00
Tolerance amount	10.000,00	

Non Wapu		
Invoice Dibayar *** pph dipotong**	**Debit**	**Credit**
Bank	1.080.000,00	
AR		1.100.000,00
PrePaid Tax	20.000,00	

Invoice Dibayar **(potong pph namun bayar full)** *** pph tidak dipotong**	**Debit**	**Credit**
Bank	1.100.000,00	
AR		1.100.000,00

Invoice Dibayar dan Lebih **(Over payment)**	**Debit**	**Credit**
Bank	1.500.000,00	
AR		1.100.000,00
Deposit		400.000,00

Invoice Dibayar dan kurang **(dibawah tolerance amount)**	**Debit**	**Credit**
Bank	1.090.000,00	
AR		1.100.000,00
Tolerance amount	10.000,00	

Journal Settlement PPH

Withholding Settlement	Debit	Credit
Operating Income Tax Art	20.000,00	
PrePaid Tax		20.000,00

* Case PPh tahun lalu, jika tidak ada settlement maka jadi expense		
Settlement Bukti Potong Expired *** sesuai tanggal dilakukan**	**Debit**	**Credit**
Operating Other Expense	20.000,00	
PrePaid Tax		20.000,00

Settlement PPN Wapu * Settlement terjadi di SAP	Debit	Credit
PPN OUT	100.000,00	
AR WAPU		100.000,00

Journal Cancel Invoice		
Cancel Invoice	**Debit**	**Credit**
AR		1.100.000,00
Pendapatan Sewa	1.000.000,00	
PPN OUT	100.000,00	

WO Invoice	Debit	Credit
WO	1.100.000,00	
AR		1.100.000,00

Journal Fixed Asset			
***Contoh Data:**			
Asset	100.000.000,00	Jual sebelum PPN	70.000.000,00

Akumulasi	20.000.000,00	Akumulasi Fiskal	45.000.000,00
NB	80.000.000,00	NB Fiskal	55.000.000,00

Derect Sale / Mocil	Debit	Credit
Bank	77.700.000,00	
Asset		100.000.000,00
PPN OUT		7.700.000,00
Akumulasi	20.000.000,00	
RL	10.000.000,00	
RL Deduct * jika untung di kredit		15.000.000,00
RL Non-Deduct	15.000.000,00	

Auction	Debit	Credit
Bank	72.250.000,00	
Asset		100.000.000,00
PPN OUT		7.700.000,00
Akumulasi	20.000.000,00	
RL	10.000.000,00	
RL Deduct * jika untung di kredit		10.000.000,00
RL Non-Deduct	10.000.000,00	
Fee lelang	5.000.000,00	
PPN IN	550.000,00	
PPH		100.000,00
	117.800.000,00	117.800.000,00

Disposal (claim TLO)	Debit	Credit
Bank	60.000.000,00	

Asset		100.000.000,00
Akumulasi	20.000.000,00	
RL	20.000.000,00	

Disposal	Debit	Credit
Asset		100.000.000,00
Akumulasi	20.000.000,00	
Loss On Disposal	80.000.000,00	

Depresiasi	Debit	Credit
Akumulasi	10.000.000,00	
Depresiasi		10.000.000,00

Maintenence	Debit	Credit
Bank		1.640.000,00
Biaya service	1.000.000,00	
PPh Service		20.000,00
Item Service	600.000,00	
PPN Service	60.000,00	

Journal Fixed Asset - Insurance		
Policy Payment & Renual Payment	**Debit**	**Credit**
Bank		882.000,00
Prepaid Biaya Asuransi	1.000.000,00	
Admin Fee	100.000,00	
Stamp Duty	12.000,00	
Insurance commission		250.000,00
PPN Insurance commission		25.000,00
PPh Insurance commission	5.000,00	

Terminate Policy	Debit	Credit
Bank	700.000,00	
Insurance Refund		700.000,00

Claim Policy TLO	Debit	Credit
Bank	150.000.000,00	
Insurance Claim		150.000.000,00

Journal Fixed Asset - BiroJasa (perpanjang stnk, kir, balik nama)		
Pembayaran DP	**Debit**	**Credit**
Bank		1.000.000,00
DP Birojasa	1.000.000,00	

Settlement Kurang bayar	Debit	Credit
Bank		450.000,00
DP Birojasa		1.000.000,00
Biaya Jasa Birojasa	500.000,00	
PPH Biro Jasa 21/23		50.000,00
Prepaid STNK/ KIR	1.000.000,00	

Settlement Lebih Bayar	Debit	Credit
Bank	300.000,00	
DP Birojasa		1.000.000,00
Biaya Jasa Birojasa	500.000,00	
PPH Biro Jasa 21/23		50.000,00
Prepaid STNK/ KIR	1.000.000,00	
VAT IN	150.000,00	

*input by user		

Amortize Biaya Birojasa	Debit	Credit
Prepaid STNK/ KIR		83.333,33
Biaya STNK / KIR	83.333,33	

Amortize Biaya Asuransi	Debit	Credit
Prepaid Biaya Asuransi		83.333,33
Biaya Asuransi	83.333,33	