

Chapter 6

Accounting for Merchandising Businesses

(Akuntansi untuk Usaha Dagang)

Accounting, 21st Edition

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Sasaran

1. Dapat membedakan aktivitas Usaha Jasa dengan Usaha Dagangan.
 2. Menggantungkan laporan keuangan yang dapat:
 3. Melakukan akuntansi penjualan barang dagangan.
 4. Melakukan akuntansi pembelian barang dagangan.
- Setelah belajar chapter ini akan*

Sasaran

5. Melakukan akuntansi beban transportasi, pajak penjualan dan potongan harga.
6. Menggambarkan transaksi perdagangan yang rangkap.
7. Menyiapkan bagan perkiraan untuk usaha perdagangan.
8. Menguraikan Siklus Akuntansi usaha perdagangan.
9. Menghitung Ratio Net Sales to Assets sebagai ukuran, bagaimana secara efektif suatu bisnis menggunakan assetnya.

Alaminya Bisnis

Bisnis Pelayanan

Fees earned	\$XXX
Operating expenses	<u>-XXX</u>
Net income	<u><u>\$XXX</u></u>

Alaminya Bisnis

Bisnis Perdagangan

Sales	\$XXX
Cost of Merchandise Sold	<u>-XXX</u>
Gross Profit	\$XXX
Operating Expenses	<u>-XXX</u>
Net Income	<u><u>\$XXX</u></u>

A cartoon illustration of a woman with blonde hair and a purple shirt, smiling and holding a large white sign with a black border. The sign contains the text "Multiple-Step Income Statement".

Multiple-Step Income Statement

NetSolutions
Income Statement For the Year Ended
December 31, 2007

Revenue from sales:

Sales	\$720,185
Less: Sales returns and allowances	\$ 6,140
Sales discounts	<u>5,790</u>
Net sales	<u>11,930</u>
Cost of merchandise sold	\$708,255
	<u>525,305</u>
Gross profit	\$182,950

Continued

Operating expenses:

Selling expenses:

Sales salaries expense	\$56,230
Advertising expense	10,860
Depr. Expense—store equipment	3,100
Miscellaneous selling expense	<u>630</u>
Total selling expenses	<u>\$ 70,820</u>

Administrative expenses:

Office salaries expense	\$21,020
Rent expense	8,100
Depr. expense—office equipment	2,490
Insurance expense	1,910
Office supplies expense	610
Misc. administrative expense	<u>760</u>
Total admin. expenses	<u>34,890</u>
Total operating expenses	<u>105,710</u>
Income from operations	\$ 77,240

Continued

Income from operations	\$ 77,240
Other income and expenses:	
Rent revenue	\$ 600
Interest expense	(2,440) (1,840)
Net income	<u>\$75,400</u>

Concluded

Akuntansi Metode Periodic vs. Perpetual

Periodic Method

- Suatu metode menentukan cost dari penjualan merchandise dan jumlah merchandise di tangan
- Pada metode ini, pencatatan persediaan tidak menunjukkan tersedia untuk dijual atau jumlah penjualan selama periode berlangsung

Akuntansi Metode Periodic vs. Perpetual

Perpetual Method

- Pada metode ini, setiap pembelian dan penjualan merchandise dicatat pada buku persediaan dan cost dari perkiraan penjualan merchandise.
- Jumlah dari ketersediaan merchandise untuk dijual dan jumlah penjualan secara kontinu ditutup ke pencatatan persediaan.

Cost dari Pembelian Merchandise

Purchases		\$521,980
Less: Purchase returns and allowances	\$9,100	
Purchase discounts	<u>2,525</u>	<u>11,625</u>
Net purchases		\$510,355
Add transportation-in		<u>17,400</u>
Cost of merchandise purchased		<u><u>\$527,755</u></u>

Cost dari Penjualan Merchandise

Merchandise inventory, 1/1/07		\$ 59,700
Purchases		\$521,980
Less: Purchase returns and allowances	\$9,100	
Purchase discounts	<u>2,525</u>	<u>11,625</u>
Net purchases		\$510,355
Add transportation-in		<u>17,400</u>
Cost of merchandise purchased		<u>527,755</u>
Merchandise available for sale		\$587,455
Less merchandise inventory, 12/31/07		<u>62,150</u>
Cost of merchandise sold		\$525,305



Single-Step Income Statement Untuk Bisnis Merchandising

NetSolutions
Income Statement
For the Year Ended December 31, 2007

Revenues:

Net sales	\$708,255
Rent revenue	<u>600</u>
Total revenues	\$708,855

Expenses:

Cost of merchandise sold	\$525,305
Selling expenses	70,820
Administrative expenses	34,890
Interest expense	<u>2,440</u>
Total expenses	<u>633,455</u>
Net income	\$ <u>75,400</u>



Statement of Owner's Equity Untuk Bisnis Merchandising

NetSolutions
Statement of Owner's Equity
For the Year Ended December 31, 2007

Chris Clark, capital, 1/1/07	\$153,800
Net income for year	\$75,400
Less withdrawals	<u>18,000</u>
Increase in owner's equity	<u>57,400</u>
Chris Clark, capital, 12/31/07	<u><u>\$211,200</u></u>



Balance Sheet

NetSolutions
Balance Sheet
December 31, 2007

Assets

Current assets:

Cash	\$52,950
Accounts receivable	91,080
Merchandise inventory	62,150
Office supplies	480
Prepaid insurance	<u>2,650</u>
Total current assets	\$209,310

Continued

Property, plant, and equipment:

Land	\$20,000
Store equipment	\$27,100
Less accumulated depreciation	<u>5,700</u> 21,400
Office equipment	\$15,570
Less accumulated depreciation	<u>4,720</u> <u>10,850</u>
Total property, plant, and equipment	<u>52,250</u>
Total assets	<u>\$261,560</u>

Continued

Liabilities

Current liabilities:

Accounts payable	\$22,420
Note payable (current portion)	5,000
Salaries payable	1,140
Unearned rent	<u>1,800</u>
Total current liabilities	\$ 30,360

Long-term liabilities:

Note payable (due 2017)	<u>20,000</u>
Total liabilities	\$ 50,360

Owner's Equity

Chris Clark, capital	<u>211,200</u>
Total liabilities and owner's equity	\$261,560

Concluded

Transaksi Penjualan



Penjualan Cash

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	Date	Description	Post. Ref.	Dr			Cr.		
1	2007 Jan. 3	Cash		1	800	00			
2		Sales					1	800	00
3		Mencatat cash sales.							
4									
5									

Pada 3 January , perusahaan menjual \$1,800 dari merchandise secara cash.

Penjualan Cash

6	3	Cost of Merchandise Sold			1	200	00			
7		Merchandise Inventory						1	200	00
8		mencatat cost of								
9		merchandise sold.								
10										

Menggunakan **perpetual inventory**, cost dari inventory \$1,200 harus dicatat.

Penjualan Cash

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	Date	Description	Post. Ref.	Dr	Cr.
1	2007 Jan. 31	Credit Card Expense		48 00	
2		Cash			48 00
3		mencatat service charges			
4		pada credit card sales untuk			
5		bulan berjalan			

Pada akhir bulan, \$48 telah diterima pembebanan atas pencairan klaim credit card

Penjualan Kredit

Jan.	12	Accounts Receivable—Sims Co.			510	00			
		Sales						510	00
		Invoice No. 7172.							
	12	Cost of Merchandise Sold			280	00			
		Merchandise Inventory						280	00
		Cost of merchandise sold							
		pada faktur No. 7172.							

Pada 21 January, Sims Company menjual merchandise dengan kredit, \$510. Cost of the merchandise sold adalah \$280.

Sales Discounts

Syarat pembayaran atas merchandise yang dibuat disebut dengan *credit terms*.

Jika pembeli menetapkan jangka waktu pembayaran, ini disebut dengan *credit period*.

Sales Discounts

Credit Terms

Jika faktur
dibayar s/d
10 hari dari
tanggal
faktur

Dibayar \$1,470
(dikurangi 2% sebagai
cash discount)

Faktur sebesar
\$1,500
Terms:
2/10, n/30

Sales Discounts

Credit Terms

Invoice sebesar
\$1,500
Terms:
2/10, n/30

Jika faktur
dibayar di atas
10 hari dari
tanggal faktur

Dibayar \$1,500

Sales Discounts

Jan.	21	Cash			499	80				
		Sales Discounts			10	20				
		Accounts Receivable—Sims Co.							510	00
		Penagihan faktur No.								
		7172, dikurangi discount.								

Pada 21 Januari, persh. Menerima pembayaran dari Sims (kembali ke Slide 25), dikurangi discount 2 %.

Sales Returns and Allowances

Merchandise yang dikembalikan oleh pemesan karena rusak/tdk cocok disebut *sales return*.

Jika kerusakan produk atau salah kirim pesanan, penjual mengurangi jumlah harga diantara barang telah terjual. Ini disebut *sales allowance*.

Sales Returns and Allowances

	Jan.	13	Sales Returns and Allowances			225	00			
			Accounts Receivable—Krier Co.						225	00
			Credit Memo No. 32.							
		13	Merchandise Inventory			140	00			
			Cost of Merchandise Sold						140	00
			Cost of merchandise							
			returned—Credit Memo 32.							

Pada 13 Januari, dikeluarkan Memo kredit 32 dari Krier Company atas pengembalian merchandise kepada NetSolutions. Harga jual, \$225; cost kepada NetSolutions, \$140.

Purchase Transactions



Purchase Transactions

	Date	Description	Post. Ref.	Dr			Cr.		
1	2007 Jan. 3	Merchandise Inventory		2	510	00			
2		Cash					2	510	00
3		Pembelian inventory dari							
4		Bowen Co.							
5									

Pada 13 January, Dibeli merchandise dengan cash dari Alden Company, \$2,510.

Purchase Discounts

Kapan hari
terakhir faktur
harus dibayar ?



Alpha Technologies
mengeluarkan faktur
\$3,000 kepada
NetSolutions tanggal
12 March, dengan
terms of payment
2/10, n/30.

Purchase Discounts

Jumlah penuh jatuh tempo pada 11 April



Periode faktur

Hari di March 31

Tanggal faktur 12

Selisih hari

April

30

19
11

Purchase Discounts

Kita dapat meminjam pada bunga tahunan 6%. Perlukah kita meminjam untuk membayar faktur dalam periode discount ?



Diskon \$60
 $(2\% \times \$3,000)$?

Purchase Discounts

Mari kita lihat... Interest pada jumlah utang \$3,000 dikurangi 2%...



$$\$2,940 \times 6\% \times \\ 20/360$$

pinjaman

discount

dalam 20

tan atas

\$60.00

-9.80

\$50.20

Purchase Discounts

Lihat kita dapat mengambil keunggulan pada periode diskon dengan melakukan pinjaman uang.



Discount	\$60.00
Bunga Selama 20 hari, 6%, \$2,940	<u>-9.80</u>
Penghematan atas pinjaman	\$50.20

Purchase Discounts

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	Date	Description	Post. Ref.	Dr	Cr.		
1	2007 Mar. 12	Merchandise Inventory		3 000 00			
2		Accounts Payable—Alpha					
3		Technologies			3 000 00		
4							
5							

Pada 12 March, NetSolutions membeli merchandise dengan kredit dari Alpha Technologies, \$3,000.

Purchase Discounts

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	Date	Description	Post. Ref.	Dr	Cr.		
1	2007 Mar. 22	Accounts Payable—Alpha Technol.		3 000 00			
2		Cash			2 940 00		
3		Merchandise Inventory				60 00	
4							
5							

Jika pembayaran dilakukan pada 22 March
NetSolutions mencatat diskon mengurangi cost.

Purchase Discounts

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	Date	Description	Post. Ref.	Dr	Cr.		
1	2007 Apr. 11	Accounts Payable—Alpha Technol.		3 000 00			
2		Cash			3 000 00		
3							
4							
5							

Jika NetSolutions membayar faktur baru pada tanggal 11 April, persh. Akan membayar jumlah yang penuh.

Purchases Returns and Allowances

A *purchases return* meliputi pengembalian merchandise karena rusak atau karena tidak sesuai dengan pesanan.

Ketika kerusakan atau koreksi atas merchandise dilakukan pembeli dan penjual membuat penyesuaian harga, ini disebut *purchases allowance*.

Purchases Returns and Allowances

Anda salah mengirim interface cards. Kami akan mengirim debit memorandum dengan item pengembalian.

NetSolutions menerima kiriman dari Maxim Systems dan menemukan bahwa \$900 atas item tertentu bukan merchandise yang dipesan.

Debit memorandum #18
telah dikirimkan kepada
Maxim Systems.



Purchases Returns and Allowances

Mar.	7	Accounts Payable—Maxim Systems			900	00			
		Merchandise Inventory					900	00	
		Debit Memo No. 18							

Purchases Returns and Allowances

Pada 2 May, NetSolutions membeli \$5,000 atas merchandise dari Delta Data Link, term of payment 2/10, n/30.

May	2	Merchandise Inventory		5	000	00		
		Accounts Payable—Delta Data				5	000	00
		Purchased merchandise.						

Purchases Returns and Allowances

Pada 4 May, NetSolutions mengembalikan merchandise senilai \$3,000.

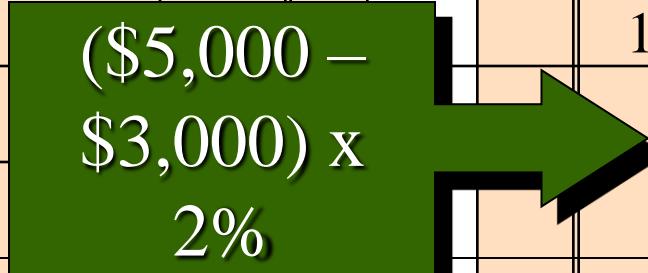
May	4	Accounts Payable—Delta Data Links		3 000	00				
		Merchandise Inventory				3 000	00		
		Returned portion of							
		merchandise purchased.							

Purchases Returns and Allowances

Pada 12 May, NetSolutions membayar jumlah utangnya.

May 12	Accounts Payable—Delta Data Links	2 000	00					
	Cash			1 960	00			
	Merchandise Inventory	(\$5,000 –	\$3,000) x		40	00		
	Paid invoice.	2%						

$$(\$5,000 - \$3,000) \times 2\% = \$400$$





Transportation Costs

FOB Shipping Point

Pembeli membayar freight costs
dan mendebitkan *Merchandise Inventory*



Titik dimana pembeli harus membayar biaya transport s/d gudangnya disebut shipping point

FOB Shipping Point

June	10	Merchandise Inventory			900	00			
		Accounts Payable—Magna Data					900	00	
		Purchased merchandise, terms							
		FOB shipping point.							
	10	Merchandise Inventory			50	00			
		Cash					50	00	
		Paid shipping cost .							

Pada 10 Juni, NetSolutions membeli merchandise dari Magna Data dengan kredit, \$900, terms FOB shipping point dan membayar transportation cost of \$50.

FOB Destination

Penjualan membayar freight costs dan mendebitkan *Transportation Out*



Titik dimana penjual harus membayar ongkos transport sampai gudang pembeli disebut destination.

FOB Destination

June	15	Accounts Receivable—Kranz Co.			700	00			
		Sales						700	00
		Sold merchandise, terms FOB destination.							
	15	Cost of Merchandise Sold			480	00			
		Merchandise Inventory						480	00
		Cost of sale of Kranz Co .							

Pada 15 Juni, NetSolutions menjual merchandise kepada Kranz Company dengan kredit, \$700, terms FOB destination. Cost of the merchandise sold adalah \$480. NetSolutions membayar transportation cost of \$40.



FOB Destination

	June	15	Transportation Out				40	00				
			Cash								40	00
			Paid shipping cost on									
			merchandise sold.									

Pada 15 Juni, NetSolutions menjual merchandise kepada Kranz Company dengan kredit, \$700, terms FOB destination. Cost of the merchandise sold adalah \$480. NetSolutions membayar transportation cost of \$40.



Sales Taxes

Aug.	12	Merchandise Inventory			600	00					
		Added Value Taxes-In (PPN-Masukan)			60	00					
		account Payable-Hayne Comp.									660 00
		Invoice No. 987									

Pada 12 August, dibeli merchandise dengan kredit dari Hayne Company, \$600. PPN 10%.

Sales Taxes

Aug.	12	Accounts Receivable—Lemon Co.			110	00					
		Sales							100	00	
		Added Value Taxes-Out (PPN-Keluaran)							10	00	
		Invoice No. 339									

Pada 12 August, merchandise dijual dengan kredit kepada Lemon Company, \$100. PPN 10%.

Sales Taxes

Sept.	15	Added Value-Taxes			2	900	00				
		Cash						2	900	00	
		Pembayaran untuk PPN									
		selama August.									

Pada 15 September, penjual membayar \$2,900 kekurangan bayar atas PPN-Keluaran dengan PPN- Masukan selama bulan Agustus.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Accounts Receivable—Burton Co.	7,500
Sales	7,500
Cost of Merchandise Sold	4,500
Merchandise Inventory	4,500

Burton Company (Buyer)

Merchandise Inventory.	7,500
Accounts Payable—Scully Co.	7,500

1 July. Scully Company menjual merchandise dengan kredit kepada Burton Co., \$7,500, terms FOB shipping point, n/45. Cost of the merchandise sold \$4,500.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

No entry.

Burton Company (Buyer)

Merchandise Inventory	150
Cash	150

2 July. Burton Company membayar transportation charges \$150 atas pembelian 1 July dari Scully Company.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Accounts Receivable—Burton Co.	5,000
Sales	5,000
Cost of Merchandise Sold	3,500
Merchandise Inventory	3,500

Burton Company (Buyer)

Merchandise Inventory.	5,000
Accounts Payable—Scully Co.	5,000

5 July. Scully Company menjual merchandise dengan kredit ke Burton Co., \$5,000, terms FOB shipping point, n/30. Cost of the merchandise sold \$3,500.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Transportation Out	250
Cash	250

Burton Company (Buyer)

No entry.

7 July. Scully Company membayar transportation costs \$250 untuk pengangkut penjualan merchandise ke Burton Company pada 5 July.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Sales Returns and Allowances	1,000
Accounts Receivable—Burton Co.	1,000
Merchandise Inventory	700
Cost of Merchandise Sold	700

Burton Company (Buyer)

Accounts Payable—Scully Co.	1,000
Merchandise Inventory	1,000

13 July. Scully Company mengirim Burton Company credit memorandum \$1,000 atas pengembalian merchandise atas transaksi pembelian kredit 5 July. Cost of the merchandise \$700.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Cash	4,000
Accounts Receivable—Burton Co.	4,000

Burton Company (Buyer)

Accounts Payable—Scully Co.	4,000
Cash	4,000

15 July. Scully Company menerima pembayaran dari Burton Company atas pembelaian 5 July.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Accounts Receivable—Burton Co.	12,000
Sales	12,000
Accounts Receivable—Burton Co.	500
Cash	500

Burton Company (Buyer)

Merchandise Inventory	12,500
Accounts Payable—Scully Co.	12,500

18 July. Scully Company menjual merchandise dengan kredit kepada Burton Company, \$12,000, terms FOB shipping point, 2/10, n/eom. Scully membayar dahulu transportation costs \$500, ini akan ditambahkan ke faktur. Cost of the merchandise sold \$7,200.

Ilustrasi Akuntansi untuk Transaksi Merchandise

Continued (Seller)

Cost of Merchandise Sold	7,200
Merchandise Inventory	7,200

Burton Company (Buyer)

18 July. Scully Company menjual merchandise dengan kredit kepada Burton Company, \$12,000, terms FOB shipping point, 2/10, n/eom. Scully membayar dahulu transportation costs \$500, ini akan ditambahkan ke faktur. Cost of the merchandise sold \$7,200

Ilustrasi Akuntansi untuk Transaksi Merchandise

Scully Company (Seller)

Cash	12,260
Sales Discounts	240
Accounts Receivable—Burton Co.	12,500

Burton Company (Buyer)

Accounts Payable—Scully Co.	12,500
Merchandise Inventory	240
Cash	12,260

28 July. Scully Company menerima pembayaran dari Burton Company atas pembelian 18 July, dikurangi discount ($2\% \times \$12,000$).

NetSolutions

Chart of Accounts

Balance Sheet Accounts

<u>100 Assets</u>	<u>200 Liabilities</u>	<u>300 Owner's Equity</u>
110 Cash	210 Accounts Payable	310 Chris Clark, Capital
112 Accounts Receivable	211 Salaries Payable	311 Chris Clark, Drawing
115 Merchandise Inventory	212 Unearned Rent	312 Income Summary
116 Office Supplies	215 Notes Payable	
117 Prepaid Insurance		
120 Land		
123 Store Equipment		
124 Accumulated Depreciation— Store Equipment		
125 Office Equipment		
126 Accumulated Depreciation— Office Equipment		

NetSolutions

Chart of Accounts

Income Statement Accounts

400 Revenues

- 410 Sales**
- 411 Sales Returns and Allowances**
- 412 Sales Discounts**

600 Other Income

- 610 Rent Revenue**

700 Other Expense

- 710 Interest Expense**

500 Costs and Expenses

- 510 Cost of Merchandise Sold**
- 520 Sales Salaries Expense**
- 521 Advertising Expense**
- 522 Depreciation Expense—
Store Equipment**
- 523 Transportation Out**
- 529 Miscellaneous Selling Expense**
- 530 Office Salaries Expense**
- 531 Rent Expense**
- 532 Depreciation Expense—
Office Equipment**
- 533 Insurance Expense**
- 534 Office Supplies Expense**
- 539 Miscellaneous Admin. Expense**

Merchandise Inventory Shrinkage (Penyusutan Merchandise Inventory)

NetSolutions, catatan inventory menunjukkan \$63,950 dari **merchandise available for sale** pada 31 December 2007. Secara physik dihitung kenyataannya sejumlah \$62,150.



Merchandise Inventory Shrinkage (Penyusutan Merchandise Inventory)

		Adjusting Entry									
Dec. 31	Cost of Merchandise Sold			1 800	00						
	Merchandise Inventory							1 800	00		

Inventory (buku)	\$ 63,950
Inventory (opname)	<u>62,150</u>
Inventory (susut)	\$ 1,800

Pengukuran Profitability -- Effectivitas Assets digunakan

Ratio Net Sales terhadap Assets

	<u>Sears</u>	<u>Penney</u>
Net sales	<u>\$41,366,000</u>	<u>\$31,846,000</u>
Total assets:		
Beginning of year	\$50,409,000	\$19,742,000
End of year	<u>\$44,317,000</u>	<u>\$20,908,000</u>
Average	<u>\$47,363,000</u>	<u>\$20,325,000</u>
Ratio net sales thdp assets	87 %	157 %

Ratio Digunakan :

Untuk mengukur efektivitas penggunaan Assets terhadap hasil penjualan secara keseluruhan

Chapter 6

Selesai...!