

Lampiran

Lampiran 1

Data Penjualan bulan januari-februari

| Penjualan | 1 Jan 2024 | | 2 Jan 2024 | | 3 Jan 2024 | | 4 Jan 2024 | | 5 Jan 2024 | | 6 Jan 2024 | | 7 Jan 2024 | | 8 Jan 2024 | | 9 Jan 2024 | | 10 Jan 2024 | | 11 Jan 2024 | |
|------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|---------------------|---------------------|----------------------|---------------------|---------------------|--------------|------------|--|------------|--|------------|--|-------------|--|-------------|--|
| | Bakso | Rp 8.496.000 | Rp 7.586.000 | Rp 7.559.000 | Rp 6.566.000 | Rp 10.835.000 | Rp 12.779.000 | Rp 6.492.000 | Rp 7.296.000 | Rp 10.805.000 | Rp 8.345.000 | Rp 7.300.000 | | | | | | | | | | |
| Es teh/ Teh hangat/Teh tawar | Rp 431.000 | Rp 481.000 | Rp 386.000 | Rp 395.000 | Rp 329.000 | Rp 396.000 | Rp 543.000 | Rp 384.000 | Rp 350.000 | Rp 285.000 | Rp 436.000 | | | | | | | | | | | |
| Es Jeruk/ Jeruk Hangat | Rp 448.000 | Rp 513.000 | Rp 495.000 | Rp 484.000 | Rp 540.000 | Rp 640.000 | Rp 845.000 | Rp 300.000 | Rp 284.000 | Rp 340.000 | Rp 354.000 | | | | | | | | | | | |
| Teh Botol | Rp 325.000 | Rp 320.000 | Rp 405.000 | Rp 315.000 | Rp 396.000 | Rp 835.000 | Rp 670.000 | Rp 320.000 | Rp 343.000 | Rp 364.000 | Rp 310.000 | | | | | | | | | | | |
| Lontong | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 160.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 160.000 | Rp 150.000 | Rp 150.000 | | | | | | | | | | | |
| Home service & pesanan | | | Rp 545.000 | | | | | | | | | | | | | | | | | | | |
| TOTAL | Rp 9.850.000 | Rp 9.050.000 | Rp 9.940.000 | Rp 7.920.000 | Rp 12.250.000 | Rp 14.800.000 | Rp 8.700.000 | Rp 8.450.000 | Rp 11.942.000 | Rp 9.484.000 | Rp 8.550.000 | | | | | | | | | | | |

| Penjualan | 1 Feb 2024 | | 2 Feb 2024 | | 3 Feb 2024 | | 4 Feb 2024 | | 5 Feb 2024 | | 6 Feb 2024 | | 7 Feb 2024 | | 8 Feb 2024 | | 9 Feb 2024 | | 10 Feb 2024 | | 11 Feb 2024 | |
|------------------------------|----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|--------------|------------|--|------------|--|------------|--|-------------|--|-------------|--|
| | Bakso | Rp 10.362.000 | Rp 6.527.402 | Rp 13.984.000 | Rp 10.378.000 | Rp 9.462.000 | Rp 6.815.000 | Rp 8.331.000 | Rp 5.750.000 | Rp 1.008.500 | Rp 9.950.000 | Rp 1.211.800 | | | | | | | | | | |
| Es teh/ Teh hangat/Teh tawar | Rp 369.000 | Rp 298.000 | Rp 964.000 | Rp 1.297.000 | Rp 338.000 | Rp 225.000 | Rp 305.000 | Rp 310.000 | Rp 395.000 | Rp 370.000 | Rp 567.000 | | | | | | | | | | | |
| Es Jeruk/ Jeruk Hangat | Rp 429.000 | Rp 224.598 | Rp 712.000 | Rp 1.375.000 | Rp 505.000 | Rp 415.000 | Rp 434.000 | Rp 425.000 | Rp 500.000 | Rp 710.000 | Rp 489.000 | | | | | | | | | | | |
| Teh Botol | Rp 540.000 | Rp 200.000 | Rp 1.090.000 | Rp 1.800.000 | Rp 545.000 | Rp 495.000 | Rp 530.000 | Rp 515.000 | Rp 420.000 | Rp 670.000 | Rp 876.000 | | | | | | | | | | | |
| Lontong | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | Rp 150.000 | | | | | | | | | | | |
| TOTAL | Rp 11.850.000 | Rp 7.400.000 | Rp 16.900.000 | Rp 15.000.000 | Rp 11.000.000 | Rp 8.100.000 | Rp 9.750.000 | Rp 7.150.000 | Rp 2.473.500 | Rp 11.850.000 | Rp 3.293.800 | | | | | | | | | | | |

Lampiran 2

Rekapan penjualan dan pembelian

| Rekapan Pembelian & Penjualan | | | | |
|-------------------------------|---------------------|--------------|---------------|---------------|
| Januari 24 | | | | |
| Tgl | Keterangan | Debit | Kredit | Saldo |
| 1-Jan | Belanja Lin-lain | Rp 1.500.000 | | |
| | Bayar Shopee | Rp 134.000 | | |
| | Daging | Rp 5.616.000 | | |
| | Penjualan | | Rp 9.850.000 | Rp 2.600.000 |
| 2-Jan | Belanja Lain-lain | Rp 1.500.000 | | |
| | Daging | Rp 5.900.000 | | |
| | | | Rp 9.050.000 | Rp 4.250.000 |
| 3-Jan | Belanja Lain-lain | Rp 1.500.000 | | |
| | Minyak, Gula | Rp 350.000 | | |
| | Daging | Rp 5.450.000 | | |
| | Teh botol | Rp 1.200.000 | | |
| | | | Rp 9.940.000 | Rp 5.690.000 |
| 4-Jan | Belanja lain-lain | Rp 1.500.000 | | |
| | Daging | Rp 6.400.000 | | |
| | Penjualan | | Rp 7.920.000 | Rp 5.710.000 |
| 5-Jan | Belanja Lain-lain | Rp 1.500.000 | | |
| | LPG | Rp 700.000 | | |
| | Daging | Rp 7.205.000 | | |
| | Penjualan | | Rp 12.250.000 | Rp 8.555.000 |
| 6-Jan | Belanja Lain-lain | Rp 2.600.000 | | |
| | Minyak, Gula, Sabun | Rp 350.000 | | |
| | Daging | Rp 5.559.000 | | |
| | PDAM | Rp 1.774.500 | | |
| | Listrik | Rp 1.225.500 | | |
| | Penjualan | | Rp 14.800.000 | Rp 11.846.000 |
| 7-Jan | Belanja Lain-lain | Rp 1.700.000 | | |
| | Daging | Rp 5.600.000 | | |
| | Penjualan | | Rp 8.700.000 | Rp 13.246.000 |
| 8-Jan | Belanja Lain-lain | Rp 1.600.000 | | |
| | Daging | Rp 5.400.000 | | |
| | Penjualan | | Rp 8.450.000 | Rp 14.696.000 |
| 9-Jan | Belanja Lain-lain | Rp 1.800.000 | | |
| | Daging | Rp 5.330.000 | | |
| | Penjualan | | Rp 11.942.000 | Rp 19.508.000 |

| Rekapan Pembelian & Penjualan | | | | |
|-------------------------------|--------------------|--------------|---------------|---------------|
| Februari 24 | | | | |
| Tgl | Keterangan | Debit | Kredit | Saldo |
| 1-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | Penjualan | | Rp 11.850.000 | Rp 11.650.000 |
| 2-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | lpg | Rp 200.000 | | |
| | Bensin | Rp 200.000 | | |
| | Penjualan | | Rp 7.400.000 | Rp 18.450.000 |
| 3-Feb | Belanja Bahan Baku | Rp 170.000 | | |
| | Penjualan | | Rp 16.900.000 | Rp 35.180.000 |
| 4-Feb | Belanja Bahan baku | Rp 2.500.000 | | |
| | minyak,gula,sabun | Rp 350.000 | | |
| | pengambilan andik | Rp 2.500.000 | | |
| | daging | Rp 4.850.000 | | |
| | Penjualan | | Rp 15.000.000 | Rp 44.830.000 |
| 5-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | Pembayaran wifi | Rp 170.000 | | |
| | Penjualan | | Rp 11.000.000 | Rp 55.460.000 |
| 6-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | LPG | Rp 300.000 | | |
| | Penjualan | | Rp 8.100.000 | Rp 63.060.000 |
| 7-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | Plastik | Rp 300.000 | | |
| | Stiker | Rp 120.000 | | |
| | Penjualan | | Rp 9.750.000 | Rp 72.190.000 |
| 8-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | Bensin | Rp 200.000 | | |
| | Penjualan | | Rp 7.150.000 | Rp 78.940.000 |
| 9-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | Penjualan | | Rp 2.473.500 | Rp 81.213.500 |
| 10-Feb | Belanja Bahan Baku | Rp 200.000 | | |
| | Penjualan | | Rp 11.850.000 | Rp 92.863.500 |

Lampran 5
Data WTB

| WBS | | Saldo Per Book | Jurnal Koreksi/Reklasifikasi | | Saldo Per Audit |
|------------|--|----------------------|------------------------------|-------------|----------------------|
| KODE | | Per 29/02/2024 | Debet | Kredit | Per 29/02/2024 |
| | ASET | | | | |
| | Aset Lancar | | | | |
| | Kas | 800.577.300 | | 300.000.000 | 500.577.300 |
| | Bank BCA | 150.000.000 | 300.000.000 | | 450.000.000 |
| | Persediaan | 26.286.000 | | | 26.286.000 |
| | Perlengkapan | 1.847.000 | | | 1.847.000 |
| | Total Aset Lancar | 978.710.300 | | | 978.710.300 |
| | Aset Tetap | | | | |
| | Harga Perolehan | | | | |
| | Tanah (landrights) | 52.500.000 | | | 52.500.000 |
| | Bangunan & prasarana (building & improvements) | 300.000.000 | | | 300.000.000 |
| | Mesin & Peralatan (machineries & plant equipments) | 64.785.000 | | | 64.785.000 |
| | Kendaraan bermotor (transportation equipments) | 495.000.000 | | | 495.000.000 |
| | Peralatan kantor (office equipments) | 0 | | | 0 |
| | Total | 912.285.000 | | | 912.285.000 |
| | Akumulasi Penyusutan | | | | |
| | Akm Peny Bangunan | 227.500.000 | | | 227.500.000 |
| | Akm Peny Mesin dan Peralatan | 64.785.000 | | | 64.785.000 |
| | Akm Peny Kendaraan | 14.850.000 | | | 14.850.000 |
| | Akm Peny Peralatan Kantor | 0 | | | 0 |
| | Total | 307.135.000 | | | 307.135.000 |
| | Net Aset | 605.150.000 | | | 605.150.000 |
| | TOTAL ASET | 1.583.860.300 | | | 1.583.860.300 |
| | pendapatan diterima dimuka | 65.854.167 | | 0 | 65.854.167 |
| | Biaya yang masih harus dibayar (accrued expenses) | 0 | | | 0 |
| | Total utang Lancar | 65.854.167 | | | 65.854.167 |
| | Modal | 1.281.770.166 | | | 1.281.770.166 |
| | Prive | !(7.500.000!) | | | !(7.500.000!) |
| | Saldo laba | 0 | | | 0 |
| | Laba Tahun Berjalan | 243.735.967 | | | 243.735.967 |
| | Total Modal | 1.518.006.133 | | | 1.525.506.133 |
| | Total Hutang dan Modal | 1.583.860.300 | 0 | 0 | 1.583.860.300 |
| | | 0 | 0 | 0 | 0 |
| WPL | | | | | |
| KODE | NAMA PERKIRAAN | Saldo Per Book | Jurnal Koreksi/Reklasifikasi | | Saldo Per Audit |
| | | Per 29/02/2024 | Debet | Kredit | Per 29/02/2024 |
| | PENJUALAN | | | | |
| | Penjualan (sales) | 692.028.300 | | | 692.028.300 |
| | Retur penjualan (sales return & allowance) | 0 | | | 0 |
| | Total | 692.028.300 | | | 692.028.300 |
| | BEBAN POKOK PENJUALAN | | | | |
| | Persediaan barang awal | 3.500.000 | | | 3.500.000 |
| | Pembelian | 448.701.000 | | | 448.701.000 |
| | Upah Langsung | 47.200.000 | | | 47.200.000 |
| | Barang Siap Dijual | 499.401.000 | | | 499.401.000 |
| | Persediaan Akhir Barang | !(6.370.000!) | | | !(6.370.000!) |
| | Beban Pokok Penjualan | 505.771.000 | | | 505.771.000 |
| | Laba Kotor | 186.257.300 | | | 186.257.300 |
| | Gaji (salaries) | 0 | | | 0 |
| | Bensin (gasoline) | 2.000.000 | | | 2.000.000 |
| | Perlengkapan kantor (office supplies) | 0 | | | 0 |
| | Telepon, fax, & pos (telephone, facsimile & postage) | 600.000 | | | 600.000 |
| | Listrik & air (electricity & water) | 5.775.500 | | | 5.775.500 |
| | Penyusutan (depreciation) | 0 | | | 0 |
| | Piutang tak tertagih (bad debts) | 0 | | | 0 |
| | Sewa (rent) | 0 | | | 0 |
| | Amortisasi (amortization) | 0 | | | 0 |
| | Lain-lain (others) | 0 | | | 0 |
| | Total | 8.375.500 | | | 8.375.500 |
| | Beban administrasi | 0 | | | 0 |
| | Pendapatan lain-lain | 65.854.167 | | | 65.854.167 |
| | Laba Sebelum Pajak | 243.735.967 | | | 243.735.967 |
| | Beban pajak penghasilan (corporate income tax) | 0 | 0 | | 0 |
| | Laba Setelah Pajak | 243.735.967 | | | 243.735.967 |

Lampran 6
Dokumentasi Penelitian



Lampran 7
Berita Acara Semir Hasil



STIE (Sekolah Tinggi Ilmu Ekonomi) Malangkuççwara

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email info@stie-mce.ac.id, www.stie-mce.ac.id

BERITA ACARA SEMINAR HASIL

Pada hari Sabtu, Tanggal 03-08-2024, Jam 09:00 WIB, telah dilaksanakan Seminar Hasil Skripsi

Nama Mahasiswa Penyaji : ANITA WULAN SARI
NPK : A.2020.1.35165
Nama Dosen Pembimbing : Drs.ABDUL KADIR USRI, Ak., M.M., CA., CPA
NIK : 202.710.133

Dengan Judul Skripsi:
IMPLEMENTASI PENGAKUAN PENDAPATAN WARALABA BERDASRKAN PSAK 72 DI BAKSO KOTA
CAK MAN

Saran-saran perbaikan:
CARI SELISIH SALDO AKHIR ARUS KAS DENGAN SALDO KAS DI NERACA

Seminar Hasil Skripsi ini dilaksanakan bersama dengan,

Nama Mahasiswa Rekan Penyaji : INTAN YULIA MIRSAWATI
NPK : A.2020.1.35272
Dosen Pembimbing : Drs.SUNARTO, Ak., MM., CA
NIK : 202.710.083

Judul Skripsi :
-IMPLEMENTASI AKUNTANSI PERTANGGUNGJAWABAN SEBAGAI ALAT BANTU MANAJEMEN
DALAM PENGENDALIAN BIAYA (STUDI KASUS KEDAI MAKANAN NABUPANG)

Data Mahasiswa Peserta dari Penyaji

Data Mahasiswa Peserta dari Rekan Penyaji

| NPK | Nama Mahasiswa | NPK | Nama Mahasiswa |
|----------------|-------------------------|----------------|---|
| A.2020.1.35202 | VALENTINO FIRMANSYAH | A.2020.1.35243 | TAN DEVINA CINDRA |
| A.2020.5.35333 | AGUNG MAULANA | A.2020.1.35277 | PUTRI RUNDULEMO |
| A.2020.5.35335 | ANGELY MAYANG FANDY | A.2020.1.35279 | MARISSA WINDI PELAMONIA |
| A.2020.5.35336 | ANGGIT WASISTO PANGGULU | A.2020.5.35351 | NAHDLIAH MAFAZA EL SYIFA'WAHID |
| A.2020.5.35347 | LISA ANGRAENI | A.2020.5.35354 | PUTRI BULAN DEVI RHAMA DHANI SALSABELLAH |