

# Implementation Of Zahir Accounting Version 5.1 In PT Berhasil Beruntung Bersama

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#### ARTICLEINFO ABSTRACT

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*Keywords*: System, Data Processing, Zahir In the era of very rapid technological development, every store or company has to implement a computerized information system to create a business system that is more effective, efficient, and produces accurate data. PT Berhasil Beruntung Bersama is one company that still uses an accounting data processing system using Microsoft Excel 2010. With this recording system, problems often occur, including sales of merchandise will be more complicated because they have to calculate the cost of goods manually using the method FIFO (First In First Out), often the difference between recording inventory and goods in warehouse, is more difficult in the process of finding the data needed because it is in the form of documents. Responding to these problems, the authors are interested in conducting research on PT Berhasil Beruntung Bersama where the processing of the data the author uses a computer accounting application that is Zahir Accounting Version 5.1. By using Zahir Accounting, it can be easier for employees to record inventory, search for accounting data and save time and place of storage.

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#### 1. Introduction

Within a trading company, one of the factors that influence productivity is the activity of buying and selling transactions. For this reason, the work system for operational and buying and selling operations needs to be improved [1]. Processing accounting data manually is like a process that still uses written records, and uses Microsoft Word 2007 and Microsoft Excel 2007 which have more risk of data loss and less time efficiency compared to using a computerized system [2].

All forms of transactions must be recorded in a report called a general journal. Accounting activities that include recording transaction evidence, sorting, classifying, summarizing, summarizing up to the presentation of a financial statement will require a long time, and the possibility of the resulting data error occurs so that the provision of financial information requires relatively higher costs if it must be done manually, but different if the data processing is already using an accounting application program [3].

PT Berhasil Beruntung Bersama is a trading company engaged in the sale of goods and services. The products sold are AC Splitwall, AC Standing Floor, AC Cassette, AC Splitduct along with other materials needed in the installation of air conditioners including pipes, cables, flexsible, pvc pipes, freon and brackets. While the services sold are checking services, repair services, loading services and installation services. However, accounting data processing at PT. Successfully Jointly Lucky is still using Microsoft Excel 2010, causing various kinds of problems, including the sale of merchandise will be more complicated because they have to calculate the cost of goods manually using the FIFO (First In First Out) method, often the case the difference between recording inventory and goods in warehouse, is more difficult in the process of finding the necessary data because it is in the form of documents, lack of time efficiency, energy and place of storage of evidence of transactions, in making balance sheets, income statements, sales reports and purchase reports to be longer and the results are less precise and accurate. Based on the existing conditions at PT Berhasil Beruntung Bersama, the authors conducted a study by





applying an accounting computer application, Zahir Version 5.1. With the application of the zahir application version 5.1 for the accounting data processing system at PT Berhasil Beruntung Bersama, it is hoped that it can help and improve data processing to be more effective and efficient and ensure data accuracy.

# 2. Method

#### 2.1 Method of collecting data

Data collection methods in this study the authors used several methods to support the research. The method used is:

## a. Observation

Observation is done by observing directly to the location of PT Berhasil Beruntung Bersama located at Jalan Daan Mogot No. 119 Ruko Aldiron Blok A 17-18 West Jakarta 11510 by observing and observing data related to the accounting data processing on PT Berhasil Beruntung Bersama. This observation is intended to obtain transaction evidence and financial information.

b. Interview

The interview method was conducted by asking a number of questions to Mr. Dion Situmorang as Manager of Finance Accounting and Tax, Mr. Andreas Halim as Sales Manager, Mr. Kievas Cahyadi as Operational Supervisor, Ms. Maya Frianti as Operational Staff and Warehouse, so the writer get information about the obstacles of accounting records at PT. Berhasil Beruntung Bersama.

c. Library Research

Method Library study is conducted by collecting data and information from various sources such as books, scientific journals and the internet relating to the processing of accounting data and then raised as a reference.

## 2.2 Accounting Theory

Accounting is a process of recording, classifying, summarizing, processing and presenting transaction data and events related to finance so that it can be used by people who use it easily understood for decision making and other purposes [4].

Accounting aims at presenting economic information in the form of financial statements to interested parties, financial statements cannot be directly compiled from transactions, but must go through a process. The process begins with analyzing and journalizing transactions and ends with summarizing until the preparation of the financial statements is called the accounting cycle [3].

The accounting equation is used to determine the relationship and position / placement between assets and liabilities (liabilities and capital) in a company's financial statements. In this accounting equation presents the total assets of the company and the demands or obligations towards these assets [5].

# 2.3 Zahir application

Zahir Accounting is an accounting software that can be used by companies with all its advantages in managing business and financial data that have CBIS functions [6]. Zahir Accounting version 5.1 is an accounting software that is used to create financial reports, with language that is easily understood and understood [7].

#### 3. Results and discussion

PT Berhasil Beruntung Bersama is a national private company engaged in the sale of goods and air conditioner services. Even though it is a Limited Liability Company (PT), financial records at PT Berhasil Beruntung Bersama still use a manual recording system. PT Berhasil Beruntung Bersama has carried out various types of AC unit installation work starting in 2011, while the installation target is in malls, hospitals, banks, restaurants, government agencies, ambassador houses, and various other large companies. Headquartered on Daan Mogot street number 119, shophouse Aldiron Blok A 17-18 West Jakarta. With the current operational area coverage is Jabodetabek and Bandung. PT Berhasil Beruntung Bersama continues to strive to improve the competency advantage that is committed to each activity.

The author conducts research by applying accounting data processing at PT Berhasil Beruntung Bersama by using Zahir Accounting application version 5.1 with the aim of helping in the processing of accounting data so that it produces financial reports quickly, precisely and accurately. The period used for





this study is from 01 to 31 March 2019, starting from the process of inputting customer data, suppliers, employees, inventory, fixed assets, accounts payable, accounts receivable, initial account balances, journaling current account until the preparation of balance sheet reports, income statement, sales report and purchase report.

## 3.1 Accounting Recording with Zahir Computer Application Version 5.1

## a. Initial Setup

Initial data preparation is very important for subsequent data processing [8]. The first step in implementing the zahir application, what needs to be done is to setup the company data first as shown in figure 1.



Fig 1. Setup Company Data Source: data if 2020

#### b. Inventory Data

Inventory data preparation is very important for further data processing. The inventory data list must be inputted for the needs of the purchase and sale transaction. The following is a list of inventories in PT Berhasil Beruntung Bersama as shown in Figure 4. As shown in Figure 2.



**g 2.** List of Inventory D Source: data if 2020

c. Account Initial Balance

Inputing the initial balance of the account at PT Berhasil Beruntung Bersama is inputted before the current accounting period, then the contents of the initial balance at PT Berhasil Beruntung Bersama is the final balance as of February 2019. After the initial account balance has been inputted will cause a Balance Sheet report appears. The following is the initial account balance at PT Berhasil Beruntung Bersama as of 28 February 2019 as shown in Figure 3.

Accredited "Rank 4" (Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13th 2019.





Mengisi Saldo	Awel Akum		In a local de
engisi Saldo A	wal Akun		
	Islah saldo awai ak	n per tanggal 28 Pebruari 2019	
Delam met	a uang sebenarnya, setiap nilai harus pi	ostif, kecual memang benar-bena	e bernilai negatif
sde	Nama Akun	Mata Uang	Saldo Awal (Rp)
110-10	Kas Kecl		1,352,200
110-20	Kas		0
120-10	Bank BCA		534,800,000
130-10	Plutang Usaha		128,450,000
130-25	Plutang Giro		0
130-30	Cadangan Kerugian Plutang		a
135-10	Plutang Karyawan		a
135-20	Plutang Lainnya		54,500,000
140-10	Persediaan AC		۵
190-11	Persediaan Sparepart		37,051,500
140-12	Persediaan Material		11,101,606
145-10	W3P Haterial Proyek		0
145-15	WIP Tenaga Karja Proyek		0
150-10	Astaransi Dibayar di Muka		a
150-20	Sexa Dibayar di Muka		5,220,000
150-25	Liang Muka Proyek		9,275,000
155-10	PPh Dibayar Dimuka		0
155-20	P9h 21 Dibayar Dimuka		0
155-30	PPh 23 Dibayar Dinuka		0
170-10	Tanah		0
170-20	Furniture & Fixture		37,805,600
170-21	Alumulasi Penyusutan Pumiture	& Pixtur	-23,994,242
170-30	Peralatan Kantor		67,031,012
170-31	Akumulasi Penyuautan Peralatan	Kantor	-37,113,527
170-40	Peralatan Operasional		4,600,000
170-11	Alumulasi Penyuautan Perakatan	Operasi	-2,491,007
170-50	Kendaraan		184,765,683
1/0-51	Alumusa Penyusutan Kendarata	n	-48, 145, 513
170-70	There is a contribute of the infection is a set of the infection of the set o		8
1/0-/1	Activities Periyoddan Parts Can	Tryat	0
190-11	Ale en desi Amerikani Pre Organi	dans On	0
210-10	Hutano Utaba	0.01.02	21,000,000
210-25	Hutang Gira		21,000,000
210-30	Pendapatan Diterima Dimuka		16,670,500
210-35	Baya yang Masih Harus Dibayar		24,000,000
210-35	Bioyo yong Mosih Harus Dibeyar		24,000,000
210-40	Hubern Kemist Pershalar		0
210-93	Hutery Jergho Pendek		0
215-10	Hateng Padek		27, 334, 300
215-20	Huteng PPh Pel, 21		0
220-10	Berna di Terrina di Muka		
230-20	Hutang Lalinnya		47,000,000
250-50	Hutang Learning		125, 281, 721
310-10	Salvam		650,000,000
310-30	Prive Pemilik		
320-10	Laba ditahan		22,760,862
3.20-20	Laba Tahun Berjalan		\$1, \$70, \$03
320-30	Historical Balancing		0
320-30	Deviden Historical Balancing		0

Fig 3. Initial Balance Input of a PT Berhasil Beruntung Bersama Account Source: data if 2020

d. Initial Accounts Receivable Balance

Fill in the outstanding balance in the month before the initial accounting period in Zahir, namely the February 2019 period. The following is a list of the trade receivable balances at PT Berhasil Beruntung Bersama for the period of February 28, 2019 as shown in Figure 4.

1	Mengisi saldo a	wal piutang usaha	- 🗆 💌
Mengisi saldo awal piutang us	aha		
Nama Pelanggan	Tanggal	No Invoice	Saldo Plutang
	28/02/2019	00821/BBB/II/2019	Rp 12250000,0
PT Matahari Kahuripan	28/02/2019	00827/BBB/II/2019	Rp 10560000,0
PT Geofreight Indonesia	28/02/2019	00829/008/11/2019	Rp 5650000,0
PT YVE Habitat Limo	28/02/2019	00830/BB8/II/2019	Rp 10000000,0
		Total :	Rp 128460000,0
Baru Edit Hap	J5		Petunjuk Tutup

Fig 4. List of Initial Accounts Receivable from PT Berhasil Beruntung Bersama Source: data if 2020

e. Initial balance of trade payables

As with the receivable balance, the initial balance of trade payables is provided to fill the balance of trade payables to be paid before the beginning of the accounting period in Zahir, namely the February 2019 period. The following is a list of trade payables at PT Berhasil Beruntung Bersama for the period of 28 February 2019 as shown in Figure 5.







Fig 5. List of Initial Account Payables of PT Berhasil Beruntung Bersama Source: data if 2020

## f. Initial Inventory Balance

The initial balance of inventory is provided to fill the value of the acquisition price and the amount of stock of goods for each product list at PT Berhasil Beruntung Bersama as shown in figure 6.

۵.		Saldo Awal Pers	ediaan		- 🗆 ×	
Saldo Awal Pers	ediaan			💭 Aljas	🔍 Cari 🛛 🔽 Filter	<i>r</i>
Kode Barang	Nama Barang	Gudang	Jumlah	Harga Pokok	Total Nilai	^
B-001	Bracket 1 PK	Head Quar	10,0	33.000,0	Rp 330000,0	
B-002	Bracket 2 PK	Head Quar	7,0	35.000,0	Rp 245000,0	
B-003	Bracket 5 PK	Head Quar	4,0	50.000,0	Rp 200000,0	
F-001	Flexible	Head Quar	70,0	5.000,0	Rp 350000,0	
FR-001	Freon R22	Head Quar	13,0	50.000,0	Rp 650000,0	
FR-002	Freon R32	Head Quar	15,0	65.000,0	Rp 975000,0	
FR-003	Freon R410	Head Quar	10,0	70.000,0	Rp 700000,0	
K-001	Kapasitor 30 Mikro	Head Quar	4,0	35.000,0	Rp 140000,0	
K-002	Kapasitor 35 Mikro	Head Quar	2,0	40.000,0	Rp 80000,0	- 1
K-003	Kapasitor 40 Mikro	Head Quar	5,0	45.000,0	Rp 225000,0	
KB-001	Kabel Suprime 3x1,5	Head Quar	230,0	7.500,0	Rp 1725000,0	
KB-002	Kabel Suprime 3x2,5	Head Quar	450,0	10.500,0	Rp 4725000,0	
KB-003	Kabel Suprime 4x2,5	Head Quar	315,0	14.000,0	Rp 4410000,0	
KB-004	Kabel Eterna 3x1,5	Head Quar	115,0	9.000,0	Rp 1035000,0	
KB-005	Kabel Eterna 3x2,5	Head Quar	101,0	12.000,0	Rp 1212000,0	
KB-006	Kabel Eterna 4x2,5	Head Quar	96,0	17.000,0	Rp 1632000,0	
KB-007	Kabel Eterna 4x4	Head Quar	45,0	20.000,0	Rp 900000,0	
P-001	Pipa ¼ x 3/8	Head Quar	60,0	40.000,0	Rp 2400000,0	
P-002	Pipa ¼ x ½	Head Quar	105,0	47.000,0	Rp 4935000,0	
						~
				Total :	Rp 37061500,0	
Baru	Edit Hapus			Pe	tunjuk Tutup	

Fig 6. List Initial Inventory Balance of PT Berhasil Beruntung Bersama Source: data if 2020

# g. Transaction

Transaction input is conducted to record every cash incoming and outgoing cash transactions that occur every day at PT Berhasil Beruntung Bersama during March 2019 as an example of a sales transaction in figure 7.

Tana ing	Particular and a	100 g 100 g 100 g			-
	Marine Ma		a litter		
100000 10 1411 17	<u>-</u> ;			No book State Stat	1,00

Fig 7. Input of PT Berhasil Beruntung Bersama Sales Transactions Source: data if 2020

#### h. Financial Report

Reports generated from the results of inputting transactions at PT Berhasil Beruntung Bersama are a list of journals, income statements, balance sheets, sales reports and purchase reports.





# i. Journal List

List of journals from the results of accounting data processing in PT Berhasil Beruntung Bersama Using Zahir Version 5.1 can be seen in the picture. 8.

			Semua	Transaksi			
			01 Maret 20	19 - 31 Maret 2019			
Ref.	Tanggal	Keteranger		He.Dept.	Debst	Krischt	No. Proyet
CR.	01/03/2019	Panarimaan	dari PT Victory Retailmoo				
06	1/8///2019	120-10	Berk BCA		2 254 000 40		
00	1/8/1/2019	130-10	Pistang Usaha			12 250 010 00	
CD)	01/03/2019	Parspakana	, Pulsa untuit 4 unang pernamang laia di	i nalwyran '			
- 40	1/EK/2019	613-65	Itian		99.500.00		
100	1/56/2019	120-10	Berk DCA:			55,500.00	
CD.	01/03/2019	Perspekueran	Bega parkir di bark BCA				
00	1/00/2019	613-30	Bennin , Parkir dan Tel		2.000.00		
-	14862019	110-10	Kas Kacil			2 000 00	
s)	01.03/2019	Panjualan, 8	Sapak Hendra Lee				
101	11669617	133-10	Rutano Usatia		298 500 90		
103	SARD NI	215-10	Hutong Pajok			25,500.00	
103	3666511	410-21	Parjustan Jeas			255.000.00	
CD.	04/03/2019	Pertayara	kepada Kingserp				
0	2.86/2019	213-10	Hutana Usaha		00 000 000 00		
	12/56/2019	120-10	Bank BCA			9,060,010,00	
CD.	04/03/2019	Peopeluson	Komisi Freelation				
	1/54/0010	610.60	Bines Tonese Visis Empire		745 000 80		
-	IS/EK/2019	120-10	Bank BCA			740.000.00	
00	ACIDITATIONS	Deserver	Tex No. 2 hall			1.4007/40	
~	101001010	Colored .	South States		10 305 10		
1	2/NK/2019	110-10	Kes Kent		66.000.00	68 010 00	
-		Deserves	Party State Patrices Take			000603770	
	10002018	College of the second	Come name repaires series		122 222 222		
2	1340663919	105-00	Variang Lannya		105 1410 00	500 800 00	
		1107-10	The root			100.000	
¢R.	16/03/2018	Parterina an	dent Sapak mendra Lee				
00	S/8//2019	120-10	Benk BCA		280 500 40		
04	10/200/2018	120-30	Hirang Usana			200.540,00	
SJ	16/03/2019	Penjusion, E	la pak Nisa Alyus				
003	137.00 B4F	153-10	Platang Usaha		1 003 500 00		
403	131/881-11	215-10	Hattang Pajak			58,550.00	
101	12/1603/11	410-21	Perjasian Jasa			965.000.00	
CD	06/03/2019	Pemboyaran	t kepada Palm Jaya				
41	H/EK/2919	210-10	Hutsing Usehin		5 701 000 40		
00	04/28/2019	120,10	Bank DC4			5.760,090.00	
CD:	06/03/2019	Pengekaran	hitang Leasing ke-14				
- 00	15/5K/2019	253-30	Hutang Leasing		5.054.000.00		
- 00	05/EK/2019	120-10	Bank BCA			5.054.000.00	

#### Fig 8. List of Journal of PT Berhasil Beruntung Bersama Source: data if 2020

#### j. Income statement

The following is the profit and loss statement for the March 2014 PT Berhasil Beruntung Bersama as shown in **Fig** 9.



# Fig 9. PT Berhasil Beruntung Bersama Profit and Loss Reports Source: data if 2020

From the income statement, it can be seen that at the end of March 2019, PT Berhasil Beruntung Bersama

Accredited "Rank 4"(Sinta 4), DIKTI, No. 36/E/KPT/2019, December 13<sup>th</sup> 2019.





received a profit of Rp. 35,285,914.64.

k. Balance Sheet Report

The following balance sheet report on PT Berhasil Beruntung Bersama in the March 2019 period as shown in figure 10.

Kan 110.40 Total Fine 120.50 Total Fine 120.50 Total Fine 120.50 Total Picture Pictu	Neraca Maret 2019 Maret 2019 Mar 2001 Den: 200 Den: 200 Mar Putarg Costa Mar Putarg Costa M	Sala       0       1.167 200.0       1.167 200.0       1.167 200.0       1.167 200.0       1.167 200.0       1.175 550 200.0       117 550 200.0       117 550 200.0       117 550 200.0       117 550 200.0       117 550 200.0       118 550 200.0       11
New 110, 10 tutal fas 20, 10 100, 10 10, 10	Maret 2019 Nas Keci Desk Rok Mare Dok Mare Dok Mare Dok Usatu Posed Lanoya Nos Usatu Posed Lanoya Nos Usatu Posed Lanoya Nos Usatu Posed Lanoya Nos Usatu Posed Lanoya Dok Dok Dok Dok Dok Dok Dok Dok Dok Dok	State       1     1572 2000       1     1.767 2010       1     767 2010       10     505 5663 2680       117 550 5000     117 550 5000       117 550 5000     117 550 5000       117 550 5000     118 550 500       117 550 5000     118 551 500       12, 96 5000     118 551 500       12, 96 5000     118 551 500       14,465 5680     114,465 5680       14,465 5680     114,465 5680
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New 110-00 total Files 200-00 Fotos Heads 100-00 Fotos Heads 100-00 Fotos Patisag 100-00 Fotos Patisag 100-00 Foto	Has Keci Denk ROA Ma Pulang Dosha (Ula Ma Pulang Lannyn Pulang Lannyn Pulang Lannyn Prinediaan Spurtpat Prinediaan Hubel Bana Ula Muhel Bana Yaya Dosha Reger Chuko Dosha Reger Dinuka	0 1.107/2010 1.107/2010 1.107/2010 0.055/000/2010 1.17/500.0000 117/500.0000 117/500.0000 117/500.0000 117/500.0000 117/500.0000 117/500.0000 122:90000 122:90000 122:90000 122:90000 122:90000 122:90000 122:90000 122:90000 122:90000 122:900000 122:900000 122:900000 122:90000 122:90000 122:90000 122:90000 122:90000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000 122:900000000000000000000000000000000000
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170-H	Akanulasi Penyakatan Kenderatan	-68.480.261.0
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## Fig 10. PT Berhasil Beruntung Bersama Balance Sheet Report Source: data if 2020

From the Balance Sheet Report, it can be seen that the total assets at the end of March 2019 is Rp. 1,010,695,132.64. Total liabilities at the end of March 2019 are Rp. 271. 278.353.00. And the total capital at the end of March 2019 is Rp.650,000,000.00.

199





# 1. Sales report

The following sales report on PT Berhasil Beruntung Bersama in the March 2019 period as shown in Figure 11.

			PT Berhasil Beruntung Be	rsama		
Penjualan - Sederhana 01 Marci 2019 - 31 Marci 2019						
Tanggal	No.Ref.	Order No.	Rama Pelanggan	Mata Using	Jumilih	Jumiah IBR
61.032019	000360054		Bapak HendraLee (C-020 )	IDR	200 500 00	250 500.00 -
66/03/2019	00837/888/#		Bapes Nico Alyus (C-022.)	DR	1.083.505.00	1.183.500.00 -
11/03/2018	00036/000/#		PT Strengi Nutri Lestarindo (C-014.)	DR	13.442.000.00	13.442.000.00 -
12/03/2019	0083348897		PT Amarilys Kharisma Gemilang (C-001.)	IDR	14.718.000.00	14.718.000.00 -
13/03/2019	06540/055/8		PT YVE habitat Line (G-017.)	IDR	11.396.000.00	11.395.000.00 -
20/03/2019	00841/888/8		PT Thai Makreer (C-815)	IDR	28.875.000.00	28.875.000.00 -
22/03/2018	00842/000/#		bulles (C-024.)	IDR.	201.009.00	\$61.000.00 2
15/03/10/19	00843/8881/8		PT Pancer Kreael (C-013.)	IDR	54,697,500.00	54.697.500.10 -
39.033019	00844/689/8		PT Gaofreight Indonesia (C-011.)	IDR	90.007.508.00	90.007.500.00 -/
			Track	100		DEC 004 000 00

Fig 11. PT Berhasil Beruntung Bersama Sales Report Source: data if 2020

#### m. Purchase Report

The following is a report on the purchase of PT Berhasil Beruntung Bersama in the March 2019 period as shown in Figure 12.

			Pembelian - Se	derhana		
			01 Maret 2019 - 31 Ma	uret 2019		
Tanggal	No. Ref.	No. Pesanan	NamaPemasok	Mata Uang	Jumlah	Jumlah (IDR)
11/03/19	FA-1405-7710		PT Asin Lestari (V-005 )	IDR	9.150.000.00	9.150.000.00 -
14/03/19	FA-1405-7725		PT Ast Lestari (V-005 )	IDR	23.250.000.00	23.250.000.00 -
20/03/19	FA-1405-7734		PT Asri Lestari (V-005 )	IDR	43.325.000.00	43.325.000.00 -
the second second second second						and the second se

shaail Banuntung Bara

Fig 12. PT Berhasil Beruntung Bersama purchase Report Source: data if 2020

#### 3.1 Analysis of financial statements

- a. Liquidity Ratio
  - Liquidity Ratio consists of:

a) Current Ratio

The following chart is the Current Ratio in PT Berhasil Beruntung Bersama in the March 2019 period as shown in figure 13.



Fig 13. Current Ratio Results Source: data if 2020

From the results of the chart as shown in Figure 21 the authors analyzed that the company was in very good condition because the calculated ratio was 1,354.8% over 200%. The higher the ratio, the more secure the company is paying off debts to creditors.

b) Cash Ratio

The following graph is the Cash Ratio in PT Berhasil Beruntung Bersama in the March 2019 period as shown in figure 14.



Fig 14. Cash Ratio Result Source: data if 2020

From the results of the graph as shown in Figure 14, the cash ratio reaches 1,048.5%, so the writer analyzes the cash position to cover the company's current debt because the percentage





exceeds 30%.

Solvency Ratio

b.

a) Debt to Equity Ratio

The following graph is the Debt to Equity Ratio in PT Berhasil Beruntung Bersama in the March 2019 period as shown in Figure 15.



Fig 15. Debt to Equity Ratio Results Source: data if 2020

From the results of the graph as shown in figure 15, the authors analyze that the ratio achieved was 41.7%. This means that the company's ability to meet its obligations is not good because the resulting ratio is less than 90%.

b) Debt to Capital Asset

The following graph is the Debt to Capital Asset at PT Berhasil Beruntung Bersama for the March 2019 period as shown in figure 16.



Source: data if 2020

From the results of the graph as shown in Figure 16, the authors analyze that debt to capital assets reach 26.8%. This means that the amount of debt used to meet the needs of the company is small, so it can be concluded that the company is in poor condition, because the percentage is less than 35%.

- c. Profitability Ratio
  - a) Gross Margin Ratio

The following is a graph of Gross Margin Ratio in PT Berhasil Beruntung Bersama in the March 2019 period as shown in figure 17.



Fig 17. Results of Gross Margin Ratio Source: data if 2020

From the results of the graph as in Figure 17, the authors analyze the gross profit margin of 59.7%. This means that the company's operating conditions are good because the ratio exceeds 30%. The higher the percentage, the better the company controls the cost of goods sold.

b) Net Profit Margin Ratio

The following graph is the ratio of Net Profit Margin or Net Margin Ratio in PT Berhasil Beruntung Bersama with the period March 2019 as shown in figure 18.







Fig 18. Results of Net Profit Margin Ratio Source: data if 2020

From the results of the graph as shown in Figure 18, the authors analyze the ratio of net profit margins is 18.1%, meaning that the net profit achieved by the company has shown good results because it has exceeded 10%.

#### 4. Conclusion

With the existence of a computerized system using zahir accounting software version 5.1 accounting data processing in PT Berhasil Beruntung Bersama the authors can conclude that it makes it easy to record the cost of goods that will be calculated automatically according to the method chosen, minimizing the difference in merchandise between recording and available warehouse, because of the sale transaction will reduce the stock of goods by itself, facilitate the access to search for data and storage efficiency because the data in the form of files and fast in the process of preparing financial statements such as balance sheets, income statements, sales reports and purchase reports.

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