



Implementation Of Zahir Accounting Version 5.1 In PT Berhasil Beruntung Bersama

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ABSTRACT

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, flexible, 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





Kode	Nama Akun	Saldo Awal (Rp)
110-10	Kas Kecil	1.302.200
130-10	Bank BCA	534.800.000
130-10	Piutang Usaha	128.460.000
130-25	Piutang Giro	0
130-30	Cadangan Kerugian Piutang	0
135-10	Piutang Karyawan	0
135-20	Piutang Lainnya	54.500.000
140-10	Persediaan AP	0
140-11	Persediaan Sparepart	37.001.500
140-12	Persediaan Material	11.101.606
145-10	WOP Material Proyek	0
145-15	WOP Tenaga Kerja Proyek	0
150-10	Asuransi Dibayar di Muka	0
150-20	Sewa Dibayar di Muka	5.220.000
150-25	Luang Muka Proyek	9.275.000
155-10	PPH Dibayar Dimuka	0
155-30	PPH 21 Dibayar Dimuka	0
155-30	PPH 21 Dibayar Dimuka	0
170-10	Seman	0
170-20	Furniture & Fixtue	37.805.600
170-21	Akumulasi Penyusutan Furniture & Fixtur	-23.994.242
170-30	Peralatan Kantor	62.033.032
170-31	Akumulasi Penyusutan Peralatan Kantor	-37.113.527
170-40	Peralatan Operasional	-4.600.000
170-51	Akumulasi Penyusutan Peralatan Operas	-2.111.667
170-50	Kendaraan	184.765.683
170-51	Akumulasi Penyusutan Kendaraan	-48.145.513
170-70	Perse Lainya	0
170-71	Akumulasi Penyusutan Harta Lainnya	0
190-10	Biaya Pre Operasi dan Operas	0
190-11	Akumulasi Amortisasi Pre Operasi dan Op	0
210-10	Hutang Usaha	21.000.000
210-25	Hutang Giro	0
220-20	Pendapatan Ditama Dimuka	26.670.000
210-35	Biaya yang Masih Harus Dibayar	24.000.000
210-35	Biaya yang Masih Harus Dibayar	24.000.000
210-40	Kartu Kredit	0
210-70	Hutang Kenaal Pemualan	0
210-90	Hutang Jangka Pendek	0
215-10	Hutang Pajak	375.554.565
215-20	Hutang PPh-Pai, 21	0
215-30	Hutang PPh-Pai, 23	0
220-10	Sewa di Terima di Muka	0
230-20	Hutang Lainnya	47.000.000
230-30	Hutang Utang	125.381.721
310-10	Hutang Divisor	650.000.000
310-20	Sales	0
310-30	Pinus Pembi	0
320-10	Labra ditama	24.000.000
320-20	Labra Tahun Berjalan	31.570.593
320-30	Dividen	0
320-40	Historial Balancong	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.

Nama Pelanggan	Tanggal	No Invoice	Saldo Piutang
PT Jilay Salsalado	28/02/2019	00821/BBB/II/2019	Rp 122500000,0
PT Matahan Kahurpan	28/02/2019	00827/BBB/II/2019	Rp 133600000,0
PT Geoflight Indonesia	28/02/2019	00029/BBB/II/2019	Rp 5500000,0
PT PVE Mahatsumo	28/02/2019	00520/BBB/II/2019	Rp 300000000,0

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.



Nama Pemacak	Tanggal	No Invoice	Saldo Hutang
Palm Jaya	28/02/2019	051P3J1/2019	Rp 5700000,0
PT Arel Estori	29/02/2019	FA 19001/2019	Rp 7.000000,0
Klapper	29/02/2019	1	Rp 9000000,0
Total:			Rp 21800000,0

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.

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
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 1/2 x 3/8	Head Quar	60,0	40.000,0	Rp 2400000,0
P-002	Pipa 1/2 x 1/2	Head Quar	105,0	47.000,0	Rp 4935000,0
Total:					Rp 37061500,0

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.

No. Baris	Referensi	Uraian	Debit	Kredit	Saldo	Saldo Awal	Saldo Akhir
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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.

PT Berhasil Beruntung Bersama
Daftar Jurnal
Semua Transaksi
(01 Maret 2019 - 31 Maret 2019)

Ref. Tanggal	Keterangan	No. Berek.	Debet	Kredit	No. Proyek
CD 01032019	Pembelian BPP (Kasir/Bank)	130-10 Bank BCA	12.250.000,00		
01032019		130-10 Pribing Bhatia		12.250.000,00	
CD 01032019	Pembayaran Pajak untuk energi pemanggang lokal di Instalasi	01032019 010-10 BPP	99.000,00		
01032019		130-10 Bank BCA		99.000,00	
CD 01032019	Pembayaran Beban gaji dari bank BCA	01032019 010-10 Bank BCA	2.000,00		
01032019		110-10 Kasa Kasir		2.000,00	
SJ 01032019	Penjualan, Revisi/Modifikasi	0003000000 130-10 Pribing Bhatia	200.000,00		
0003000000 010-10 Pribing Bhatia				25.000,00	
0003000000 410-21 Pribing Bhatia				250.000,00	
CD 01032019	Pembayaran Hutan Koperasi	01032019 210-10 Pribing Bhatia	9.000.000,00		
01032019		130-10 Bank BCA		9.000.000,00	
CD 01032019	Pembayaran Koneksi Transaksi	01032019 010-10 BPP (Kasir/Bank)	740.000,00		
01032019		130-10 Bank BCA		740.000,00	
CD 01032019	Pembayaran Tax Nisa 2 Jal	01032019 010-10 BPP (Kasir/Bank)	40.000,00		
01032019		110-10 Kasa Kasir		40.000,00	
CD 01032019	Pembayaran Pajak Pajak Bumi dan Bangunan	01032019 010-10 BPP (Kasir/Bank)	150.000,00		
01032019		110-10 Kasa Kasir		150.000,00	
CR 01032019	Pencarian dari BPP/Modifikasi	0003000000 130-10 Bank BCA	200.000,00		
0003000000 010-10 Pribing Bhatia				200.000,00	
SJ 01032019	Penjualan, Revisi/Modifikasi	0003000000 130-10 Pribing Bhatia	1.000.000,00		
0003000000 010-10 Pribing Bhatia				100.000,00	
0003000000 410-21 Pribing Bhatia				900.000,00	
CD 01032019	Pembayaran Pajak PPh	01032019 210-10 Pribing Bhatia	5.700.000,00		
01032019		130-10 Bank BCA		5.700.000,00	
CD 01032019	Pembayaran Pajak Listrik	01032019 210-10 Pribing Bhatia	9.054.000,00		
01032019		130-10 Bank BCA		9.054.000,00	

Halaman : 1

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.

PT Berhasil Beruntung Bersama
Laba Rugi
Maret 2019

	Saldo
Penjualan	0,00
Penjualan Produk	17.250.000,00
010-10 Penjualan	6.200.000,00
010-20 Penjualan	11.050.000,00
Total Penjualan Produk	17.250.000,00
Penjualan Jasa & Lain-lain	-1.270.000,00
Total Penjualan Jasa & Lain-lain	-1.270.000,00
Total Pendapatan	15.980.000,00
Saldo awal: Biaya Operasional	0,00
Biaya Operasional	60.134.000,00
010-10 Sewa	4.000.000,00
010-20 Sewa	56.134.000,00
Total Biaya Operasional	60.134.000,00
Total Biaya Operasional	60.134.000,00
Total Biaya Lain-lain	0,00
Biaya Lain-lain	17.250.000,00
010-10 Sewa	17.250.000,00
Total Biaya Lain-lain	17.250.000,00
Laba/Rugi Operasional	-44.154.000,00
Penjualan Operasional & Lain-lain	0,00
Biaya Operasional & Lain-lain	15.980.000,00
010-10 Sewa	2.200.000,00
010-20 Sewa	13.780.000,00
010-30 Sewa	0,00
010-40 Sewa	0,00
010-50 Sewa	0,00
010-60 Sewa	0,00
010-70 Sewa	0,00
010-80 Sewa	0,00
010-90 Sewa	0,00
010-10 Sewa	0,00
010-20 Sewa	0,00
010-30 Sewa	0,00
010-40 Sewa	0,00
010-50 Sewa	0,00
010-60 Sewa	0,00
010-70 Sewa	0,00
010-80 Sewa	0,00
010-90 Sewa	0,00
Total Biaya Operasional & Lain-lain	15.980.000,00
Biaya Lain-lain	0,00
Biaya Lain-lain	15.980.000,00
010-10 Sewa	15.980.000,00
010-20 Sewa	0,00
010-30 Sewa	0,00
010-40 Sewa	0,00
010-50 Sewa	0,00
010-60 Sewa	0,00
010-70 Sewa	0,00
010-80 Sewa	0,00
010-90 Sewa	0,00
Total Biaya Lain-lain	15.980.000,00
Total Biaya Lain-lain	15.980.000,00
Laba/Rugi Operasional	-44.154.000,00
Penjualan Operasional & Lain-lain	0,00
Biaya Operasional & Lain-lain	15.980.000,00
010-10 Sewa	2.200.000,00
010-20 Sewa	13.780.000,00
010-30 Sewa	0,00
010-40 Sewa	0,00
010-50 Sewa	0,00
010-60 Sewa	0,00
010-70 Sewa	0,00
010-80 Sewa	0,00
010-90 Sewa	0,00
Total Biaya Operasional & Lain-lain	15.980.000,00
Biaya Lain-lain	0,00
Biaya Lain-lain	15.980.000,00
010-10 Sewa	15.980.000,00
010-20 Sewa	0,00
010-30 Sewa	0,00
010-40 Sewa	0,00
010-50 Sewa	0,00
010-60 Sewa	0,00
010-70 Sewa	0,00
010-80 Sewa	0,00
010-90 Sewa	0,00
Total Biaya Lain-lain	15.980.000,00
Total Biaya Lain-lain	15.980.000,00
Laba/Rugi Operasional	-44.154.000,00

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





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.

PT Berhasil Beruntung Bersama		
Neraca		
Maret 2019		
		Selaku
		Rp.
Aset		
Kas		
110-10 Kas Kecil		1.707.200,00
Total Kas		1.707.200,00
Bank		
120-10 Bank BCA		525.850.250,00
Total Bank		525.850.250,00
Piutang Usaha		
130-10 Piutang Usaha		117.590.000,00
Total Piutang Usaha		117.590.000,00
Piutang Non Usaha		
135-20 Piutang Lainnya		34.850.000,00
Total Piutang Non Usaha		34.850.000,00
Dersediaan		
140-11 Persediaan Sparepart		32.100.000,00
140-12 Persediaan Material		10.881.851,00
Total Persediaan		42.981.851,00
Total VMP Proyek		0,00
Gaya Dibayar Dimuka		
150-20 Sewa Dibayar Dimuka		5.220.000,00
150-25 Uang Muka Proyek		8.270.000,00
Total Gaya Dibayar Dimuka		13.490.000,00
Pajak Dibayar Dimuka		
155-10 PPh Dibayar Dimuka		8.081.300,00
Total Pajak Dibayar Dimuka		8.081.300,00
Harta Tetap Berwujud		
170-20 Furniture & Peralatan		37.885.000,00
170-21 Akumulasi Penyusutan Furniture & Peralatan		(24.797.880,00)
170-30 Perakitan Kendaraan		87.851.000,00
170-31 Akumulasi Penyusutan Perakitan Kendaraan		(38.519.300,00)
170-40 Peralatan Operasional		4.880.000,00
170-41 Akumulasi Penyusutan Peralatan Operasional		(2.567.000,00)
170-60 Sanksewaan		184.100.000,00
170-61 Akumulasi Penyusutan Sanksewaan		(58.489.251,00)
Total Harta Tetap Berwujud		177.842.649,00
Total Harta Lainnya		0,00
Total Harta		1.010.695.132,64
Kewajiban		
Utang Usaha		
210-10 Utang Usaha		18.250.000,00
210-30 Pendapatan Diterima Dimuka		15.870.000,00
210-35 Gaya yang Masih Harus Dibayar		24.880.000,00
Total Utang Usaha		58.999.999,99
Utang Pajak		
215-10 Utang Pajak		48.000.000,00
215-20 Utang PPh Pasal 21		2.000.000,00
Total Utang Pajak		50.000.000,00
Total Pendapatan yang diterima di muka		0,00
Utang Jangka Panjang		
220-20 Utang Lainnya		47.000.000,00
220-30 Utang Leasing		118.207.720,00
Total Utang Jangka Panjang		165.207.720,00
Total Kewajiban		271.278.353,00
Modal		
Modal		
310-10 Modal Dasar		650.000.000,00
Total Modal		650.000.000,00
Labu		
320-10 Labu Dibeban		22.700.000,00
320-20 Labu Tahun Berjalan		10.012.177,64
Total Labu		32.712.177,64
Total Modal		682.712.177,64
Total Kewajiban dan Modal		1.010.695.132,64

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.





l. Sales report

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

PT Berhasil Beruntung Bersama
Penjualan - Sederhana
01 Maret 2019 - 31 Maret 2019

Tanggal	No. Ref.	Order No.	Nama Pelanggan	Mata Uang	Jumlah	Jumlah IDR
14/03/2019	0003640008		Bapak Hendra Lax (C-026)	IDR	200.000,00	200.000,00 ✓
16/03/2019	0002710008		Bapak Widiy Ajiyo (C-022)	IDR	1.000.000,00	1.000.000,00 ✓
19/03/2019	0002200008		PT Sengul (Rubi, Sederhana) (C-014)	IDR	12.462.000,00	12.462.000,00 ✓
12/03/2019	0003380008		PT Anandiyk Khairani Sederhana (C-001)	IDR	14.718.000,00	14.718.000,00 ✓
12/03/2019	0004500008		PT NYC Habitat Lina (C-017)	IDR	11.200.000,00	11.200.000,00 ✓
26/03/2019	0004410008		PT Thea Sederhana (C-015)	IDR	20.875.000,00	20.875.000,00 ✓
22/03/2019	0004230008		Ru Wira (C-024)	IDR	501.000,00	501.000,00 ✓
25/03/2019	0004180008		PT Paktor Kruas (C-013)	IDR	84.807.500,00	84.807.500,00 ✓
26/03/2019	0004180008		PT Goodlight Indonesia (C-011)	IDR	90.607.500,00	90.607.500,00 ✓
			TOTAL	IDR		216.061.000,00

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.

PT Berhasil Beruntung Bersama
Pembelian - Sederhana
01 Maret 2019 - 31 Maret 2019

Tanggal	No. Ref.	No. Pesanan	Nama Pemasok	Mata Uang	Jumlah	Jumlah (IDR)
11/03/2019	FA-1465-7716		PT Asri Lestari (V-005)	IDR	9.150.000,00	9.150.000,00 ✓
14/03/2019	FA-1465-7725		PT Asri Lestari (V-005)	IDR	23.250.000,00	23.250.000,00 ✓
20/03/2019	FA-1465-7734		PT Asri Lestari (V-005)	IDR	43.325.000,00	43.325.000,00 ✓
			TOTAL	IDR		75.724.999,99

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 Results
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%.

b. Solvency Ratio

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.



Fig 16. Debt to Capital Asset Results

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.



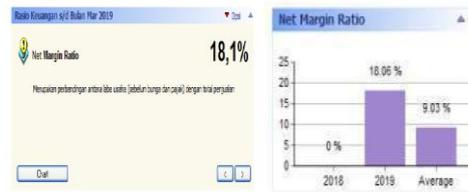


Fig 18. Results of Net Profit Margin Ratio

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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