

ABSTRAK

Laporan Akhir ini membahas kesalahan pencatatan transaksi penerimaan uang muka penjualan yang terjadi pada PT OPQ. Pada waktu terjadi penerimaan penjualan oleh PT OPQ dicatat sebagai penerimaan piutang usaha dengan mendebet kas dan mengkredit piutang usaha. Ada 3 transaksi penerimaan uang muka penjualan yang salah dicatat sebagai penerimaan piutang usaha. Kesalahan pencatatan ini mengakibatkan piutang usaha dan uang muka penjualan yang disajikan di neraca dinyatakan terlalu rendah (*under state*). Karena piutang usaha dicatat terlalu rendah berakibat biaya cadangan piutang usaha tak tertagih dan cadangan piutang usaha tak tertagih yang dihitung dari persentase jumlah piutang usaha dicatat terlalu rendah pula. Jadi biaya cadangan piutang usaha tak tertagih yang disajikan di laporan perhitungan laba rugi dinyatakan terlalu rendah (*under state*). Sedangkan cadangan piutang usaha tak tertagih yang disajikan di neraca juga dinyatakan terlalu rendah (*under state*). Untuk itu maka perlu dibuatkan beberapa jurnal koreksi. Jurnal koreksi yang pertama adalah mengoreksi kesalahan pencatatan uang muka penjualan dengan mendebet piutang usaha dan mengkredit uang muka penjualan untuk 3 transaksi penerimaan uang muka penjualan yang salah dicatat. Jurnal koreksi yang berikutnya adalah mengoreksi kesalahan pencatatan biaya cadangan piutang usaha tak tertagih dengan mendebet biaya piutang usaha tak tertagih dan mengkredit cadangan piutang usaha tak tertagih sebesar nilai kekurangan pencadangan piutang usaha tak tertagih. Setelah semua jurnal koreksi di-*posting* ke buku besar masing-masing dan kemudian disusun laporan keuangan, maka laporan keuangan dari PT OPQ telah menunjukkan jumlah yang wajar dari setiap akun yang ada, khususnya pada neraca dan laporan perhitungan laba rugi.

Kata kunci: uang muka penjualan, piutang usaha, jurnal koreksi.

ABSTRACT

This final report discusses the error in recording the advance payment receipt transaction that occurred at PT OPQ. When PT OPQ receives sales receivables, it is recorded as receivables by debiting cash and crediting trade receivables. There were 3 transactions for receiving advances for sales which were incorrectly recorded as receivables from trade receivables. This recording error resulted in trade receivables and advances from sales which were presented on the balance sheet to be under-stated. Because trade receivables are recorded too low, the cost of reserves for uncollectible accounts and accounts receivable, which are calculated as a percentage of the total trade receivables, are recorded too low as well. So the cost of reserves for uncollectible accounts receivable which is presented in the income statement is stated too low (under state). Meanwhile, the reserves for uncollectible accounts receivable which are presented in the balance sheet are also stated to be too low (under state). For that, it is necessary to make several corrective journals. The first correction journal is to correct the error in recording sales advances by debiting trade accounts receivable and crediting sales advances for 3 transactions of receipt of sales advances that were incorrectly recorded. The next correction journal is to correct the recording of the cost of reserves for uncollectible accounts receivable by debiting the cost of uncollectible accounts receivable and crediting the reserves for uncollectible accounts receivable in the amount of the allowance for uncollectible accounts receivable. After all corrected journals are posted to their respective ledgers and financial statements are prepared, the financial statements from PT OPQ have shown a fair amount of each existing account, especially on the balance sheet and income statement.

Keywords: advances for sales, accounts receivable, correction journals.