

ABSTRAK

EVALUASI PENCATATAN PENJUALAN KONSINYASI

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Tujuan dari penelitian ini adalah untuk mengetahui bagaimana pencatatan penjualan konsinyasi yang dilaksanakan oleh perusahaan dan apakah pencatatan penjualan konsinyasi perusahaan sudah sesuai dengan prinsip akuntansi yang berlaku umum.

Penelitian ini dilakukan di PT Inti Fasindo Internasional JL. P. Mangkubumi No. 105 Yogyakarta, pada bulan Agustus 2000. Pengumpulan data dilakukan dengan teknik wawancara, observasi, dokumentasi dan studi pustaka. Teknik analisis data yang digunakan adalah deskriptif, yang diawali dengan mendeskripsikan prosedur pencatatan penjualan konsinyasi dan pengawasan pelaksanaan penjualan konsinyasi, kemudian mengevaluasi berdasarkan kajian teori.

Hasil penelitian menunjukkan adanya perbedaan pencatatan penjualan konsinyasi yang dilakukan antara perusahaan dan kajian teori, perusahaan mencatat penjualan konsinyasi pada saat barang dikirim ke komisioner sedangkan menurut kajian teori penjualan dicatat setelah terjadinya penjualan atas barang konsinyasi tersebut. Perusahaan kembali mencatat penjualan pada saat menerima laporan pertanggungjawaban dari komisioner yang sebenarnya sudah dicatat pada saat pengiriman barang konsinyasi. Perusahaan dalam pencatatan menggunakan metode terpisah sedangkan menurut kajian teori menggunakan metode tidak terpisah. Perusahaan tidak melakukan pencatatan dan pemeriksaan kembali atas barang konsinyasi yang belum laku terjual. Hal ini menunjukkan bahwa terdapat perbedaan sistem pencatatan penjualan konsinyasi yang dilakukan perusahaan dengan kajian teori. Dari hasil evaluasi data, rekening penjualan barang konsinyasi menurut perusahaan terlalu besar dari kajian teori. Karena jika masih ada barang yang belum laku terjual menurut kajian teori belum dapat diakui sebagai penjualan tetapi perusahaan sudah mengakui penjualan pada saat pengiriman barang konsinyasi ke komisioner.

ABSTRACT

EVALUATION OF CONSIGNMENT SALES RECORDING

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The objectives of this research was to find out how the consignment sales recording was conducted by a company and whether or not the company's consignment sales recording was in agreement with the Generally Accepted Accounting Principles.

The research was conducted at PT Inti Fasindo International located in Jalan P. Mangkubumi No. 105, Yogyakarta, in August, 2000. Data were collected by techniques of interview, observation, documentation and literature studies. A descriptive data analysis technique was used, starting from describing the consignment sales recording procedures and consignment sales implementation monitoring, followed by an evaluation based on the theoretical review.

The results of study showed the differences in the consignment sales recording conducted by the company and those based on theoretical review, the company recorded the consignment sales when the items were delivered to the commissioner, while according to the theoretical review the sales were recorded after sales transaction of the consigned items. The company repeated the sales recording as it received the accountability report from the commissioner that actually had been recorded when the consigned items were delivered. In the recording, the company used the separated method, while according to the theoretical review, the integrated method should be used. The company did not repeat the recording and evaluation processes over the consigned unsold items. This showed that there were differences in the recording of consignment sales systems conducted by the company and that based on the theoretical review. From the results of data evaluation, the consigned sales of items recorded by the company was much greater than those based on the theoretical review. According to the theoretical review, the unsold items should not be recognized as sales, but the company had recognized them as sales when the consigned items were delivered to the commissioner.