

LAMPIRAN 1

Kutipan Wawancara

Berikut adalah kutipan wawancara yang dilakukan peneliti dengan pihak Accounting PT Multipanel Intermitra Mandiri. Wawancara dilakukan pada tanggal 21 Juli 2020 dilakukan langsung oleh peneliti dengan narasumber Accounting dari PT Multipanel Intermitra Mandiri, yaitu:

1. **Peneliti** : “Bergerak dalam bidang apakah PT Multipanel Intermitra Mandiri?”

Narasumber (Accounting) : “PT Multipanel bergerak dalam bidang Electrical atau panel-panel listrik, tetapi saat ini fokus utamanya memproduksi *Power Control Room (E-House)* yang berisikan panel listrik.

2. **Peneliti** : “Bagaimana PT Multipanel Mengakui pendapatannya?”

Narasumber (Accounting) : PT Multipanel mengakui pendapatan berdasarkan *invoice* yang ditagihkan, atau menagih berdasarkan termin, jadi PT multipanel mengakui pendapatan sesuai dengan kontrak yang telah disetujui. dan sesuai dengan berita acara penyelesaian pekerjaan.

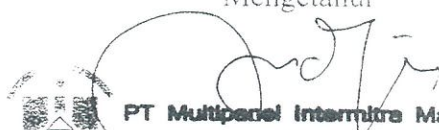
3. **Penelitian** : “Menggunakan metode apakah multipanel dalam mengakui pendapatannya?”

Narasumber (Accounting) : Menggunakan Metode Persentase penyelesaian karena penagihan dilakukan saat progress tersebut telah selesai dikerjakan, sehingga pada saat progress pekerjaan selesai dan dilakukan penagihan maka kita baru akui itu sebagai pendapatan.

4. **Peneliti** : “Bagaimana Pencatatan Akuntansi pada PT Multipanel?”

Narasumber (Accounting) : kita menggunakan metode pencatatan secara akrual, artinya setiap pengeluaran dan pemasukan akan kami catat dan kami bukukan, sehingga tidak terjadi kesalahan antara catatan perusahaan dan catatan pada bank.

Mengetahui



PT Multipanel Intermitra Mandiri

Andriyana
Accounting

Marine Industrial Electrical for Electrical Maintenance Services and Project Support

PURCHASE ORDER

To	PT. Multipanel Intermitra Mandiri
Attn	Mr. Glang Pramono
CC	Mr. Agung Nugroho
Ph	021-87930092
Fax	021-87931795

No.	001/PO-MIM/MI/2017 R.1
Date	10 Apr 17
Yorn Ref	Q 013-MIM QUO-SBU3-2017 R1
Date	3 March 2017
Page	1

Dear Sir
 Herewith, we would like to confirm the following order:

No	Description	Unit Price IDR	Qty	Est Price IDR
1	LV Switchgear & LV MCC for Petapahan Project Include Design Engineering Fabrication FAT & SAT Supervisi Instalasi 1 x Trip for 5 Days SAT & Commissioning 7x Trip for 10 Days Note Material EATON supply by Marine Industrial Electrical ex work USA	Rp 3.100.000.000	1	Rp 3.100.000.000
TOTAL				Rp 3.100.000.000
FPN				Rp 3.100.000.000
GRAND TOTAL				Rp 3.100.000.000

Terms and Conditions:

Delivery Point	: Petapahan Site	Payment Terms	: 30% DP, 10% Before Delivery, 10% After Commissioning, 10% After Delivery
Delivery Time	: 18 Weeks	Notes	
Shipping Instruction			

Thank you for your kind attention and kindly confirm your acceptance to proceed accordingly.

For and on behalf of
 PT. MARINE INDUSTRIAL ELECTRICAL



Sandy Leman
 Director

Acknowledge by:



PT. Multipanel Intermitra Mandiri

PT. VENTURINDO ENGINEERING

Maintenance service & Contractor
General Engineering

Jl. Raya by pass jomin No. 46 Rawasari, Jomin Barat, Cikampek.
Telp. 0264 8385523 Fax. 0264 8385523 Email: engineering@venturyndo.com

Number : 002 / PO/VE //17
Date : 03/01/2017

Supplier :

PT. MULTIPANEL INTERMITRA MANDIRI
JL. INDUSTRI UTARA IV BLOK SS 6C
CIKARANG BEKASI

Attn : Mr MJM IRAWAN

Ship To :

PT VENTURINDO ENGINEERING
Jl Raya Bypass Jomin No 46 Rawasari,
Kotabaru Karawang Jawa Barat
Telp / Fax : 0264-8385523

Invoice To :

PT VENTURINDO ENGINEERING
Jl Raya Bypass Jomin No 46 Rawasari,
Kotabaru Karawang Jawa Barat
Telp / Fax : 0264-8385523

No	Description	Qty	Unit price	Total price
1	PANEL SYNCRO	1 UNIT	RP 281.642.700	RP 281.642.700
			SUB TOTAL	Rp 281.642.700
			TOTAL	Rp 281.642.700
			PPN 10%	Rp 28.164.270
			TOTAL	Rp 309.806.970
Term of Payment		: DP 20 %, 30% AFTER APPROVAL DRAWING. 40% BEFORE DEL AND 10% MOS		
Franco		: CIKARANG		
Remark		: DELIVERY 4-6 WEEKS		

Supplier Approved

NB : Kolom supplier harap ditandatangani dan difax ke 0264-8385523



DIDIK HARYADI
Director



PT. CHEVRON PACIFIC INDONESIA

PURCHASE ORDER (PO)

Status: Sent

Purchase Order No.: 83237 R2WHMNS

Order Date: February 1, 2017

Supplier:

MULTIPANEL INTERMITRA MANDIRI, PT
KAWASAN INDUSTRI JABABEKAJL. INDUSTRI UTARA 4 BLOK Indonesia
SS NO. 6CCIKARANG
BEKASI, 17530
Indonesia
Supplier Code: 7876442

Purchaser:

PT. CHEVRON PACIFIC INDONESIA

Delivery Point:

PT. CPI - WAREHOUSE MINAS
WAREHOUSE OPERATIONS
MINAS
MINAS-00000
Indonesia
Requester: Bambang, Yenny

DeliverTo/Recipient:

PT. CHEVRON PACIFIC INDONESIA
WHMNS (MINAS WAREHOUSE)

Additional Order Information:

Requester: Bambang, Yenny
Priority: 2 (Do Not Delay)
Delivery Instruction 1:
Delivery Instruction 2:

Item	Mfg Part #/Mfg Name	Qty	Unit	Description	Required Delivery Date	Unit Price	Ext. Price
1	Not Available	1	UN	SWITCHGEAR: MEDIUM VOLTAGE, INTERRUPTING CAPACITY 22 KA, TYPE METAL-CLAD, OPERATING MEDIA VACUUM, CONTINUOUS AMPERAGE 1,2 KA, VOLTAGE 4.16 KV, BIL RATING 60 KV, PHASE 3, NEMA 3 AISLESS TYPE ACTUAL SUPPLY: SWITCHGEAR MEDIUM VOLTAGE BRAND: EATON - CUTLER HAMMER PLEASE SEE TECHNICAL DOCUMENT ATTACHED	June 8, 2017	8,763,464,775.0000 IDR	8,763,464,775.000 0 IDR

% Discount: 0.0000000000

Total Amount Before Discount: 8,763,464,775.0000 IDR

Item Number: 3078847

Delivery Terms: D (Delivered, Duty Paid)

Purchase Order No. : 83237_3-Feb-17/mia



PT Multipanel Intermitra Mandiri

TO:

PT. VENTURINDO ENGINEERING

JL. RAYA BY PASS JOMIN NO. 46 RT. 001 RW. 003
JOMIN BARAT KOTA BARU
KAB. KARAWANG JAWA BARAT

N.P.W.P : 02.727.681.5-433.000

I N V O I C E

Invoice Number	:	019/3/MIM/VE/BKS/III/2017
Invoice Date	:	March 6, 2017
Purchase Order	:	002/PO/VE/I/17
P.O Date	:	January 3, 2017
Term	:	Net 30 Days
Job	:	Dermaga Kencana Indonesia

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	Material On Site (MOS) 10% Panel Syncro	1 Unit	281.642.700,00	281.642.700,00
Faktur Pajak : 010.017-17.38019755				
Total excluded Value added tax (PPN)			IDR	281.642.700,00
Value Added Tax (PPN) 10%			IDR	28.164.270,00
Total included Value Added Tax (PPN) 10% to be paid			IDR	309.806.970,00

Please transfer the amount direct to :

BANK OCBC NISP

CABANG GATOT SUBROTO - JAKARTA

A/C : 721.800.00077-1 (USD)

A/C : 721.800.00075-5 (IDR)

In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 06 March 2017

PT. Multipanel Intermitra Mandiri



MJM Irawan

President Director

Head Office :

Jl. K.H. Wahid Hasyim

Telp. : +62-21 39833818

Fax. : +62-21 3923829, 3923853, 39833817

E-mail : pt_mci@intermitra.co.id

Factory :

Jl. Industri Utara 4 Blok SS No. 6C

Kawasan Industri Jababeka, Cikarang Jawa Barat

Telp. : 8983 0092

Fax. : 8983 0795



PT Multipanel Intermitra Mandiri

TO:

PT. VENTURINDO ENGINEERING

JL. RAYA BY PASS JOMIN NO. 46 RT. 001 RW. 003
JOMIN BARAT KOTA BARU
KAB. KARAWANG JAWA BARAT

N.P.W.P : 02.727.681.5-433.000

I N V O I C E

Invoice Number	:	015/3/MIM/VE /BKS/11/2017
Invoice Date	:	February 13, 2017
Purchase Order	:	002/PO/VE/11
P.O Date	:	January 3, 2017
Term	:	Net 30 Days
Job	:	Dermaga Kencana Indonesia

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	After Approval Drawing 30% Panel Syncro	1 Unit	281,642,700.00	84,492,810.00
	Faktur Pajak 010 017-17.38019751			
	Total excluded Value added tax (PPN)		IDR	84,492,810.00
	Value Added Tax (PPN) 10%		IDR	8,449,281.00
	Total included Value Added Tax (PPN) 10% to be paid		IDR	92,942,091.00

Please transfer the amount direct to :

BANK OCBC NISP

CABANG GATOT SUBROTO - JAKARTA

A/C : 721.800.00077-1 (USD)

A/C : 721.800.00075-5 (IDR)

In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 13 February 2017

PT. Multipanel Intermitra Mandiri



MJM Irawan
President Director

Head Office :
Jl. K.H. Wahid Hasyim
Telp : 021 30022010

Factory :
Jl. Industri Utara 4 Blok SS No. 6C



PT Multipanel Intermitra Mandiri

TO :
 PT. VENTURINDO ENGINEERING
 JL. RAYA BY PASS JOMIN NO. 46 RT. 001 RW. 003
 JOMIN BARAT KOTA BARU
 KAB. KARAWANG JAWA BARAT
 N.P.W.P - 02.727.681.5-433.000

INVOICE

Invoice Number	:	016/3/MIM/VE/BKS/II/2017
Invoice Date	:	February 13, 2017
Purchase Order	:	002/PO/VE/II
P.O Date	:	January 3, 2017
Term	:	Net 30 Days
Job	:	Dermaga Kencana Indonesia

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	Before Delivery 40% Panel Syncro	1 Unit	281,642,700.00	112,657,080.00
	Faktur Pajak 010 017-17.38019752			
	Total excluded Value added tax (PPN)		IDR	112,657,080.00
	Value Added Tax (PPN) 10%		IDR	11,265,708.00
	Total included Value Added Tax (PPN) 10% to be paid		IDR	123,922,788.00

Please transfer the amount direct to :
 BANK OCBC NISP
 CABANG GATOT SUBROTO - JAKARTA
 A/C : 721.800.00077-1 (USD)
 A/C : 721.800.00075-5 (IDR)
 In Favour of : PT. Multipanel Intermitra Mandiri

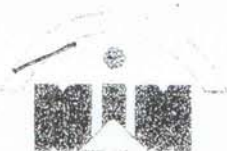
Bekasi, 13 February 2017
 PT. Multipanel Intermitra Mandiri



MJM Irawan
 President Director

Head Office :
 Jl. K.H. Wahid Hasyim
 Telp : 021 20927010

Factory :
 Jl. Industri Utara 4 Blok SS No. 6C
 Kawasan Industri Pelabuhan Cilemer



PT Multipanel Intermitra Mandiri

TO:

PT. VENTURINDO ENGINEERING

JL. RAYA BY PASS JOMIN NO. 46 RT. 001 RW. 003
JOMIN BARAT KOTA BARU
KAB. KARAWANG JAWA BARAT

N.P.W.P. : 02.727.681.5-433.000

INVOICE

Invoice Number	:	005/3/MIM/VE /BKS/I/2017
Invoice Date	:	January 10, 2017
Purchase Order	:	002/PO/VE/I/17
Term	:	Net 30 Days
Job	:	Dermaga Kencana Indonesia

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	Down Payment 20% Panel Syncro	1 Unit	281,642,700.00	56,328,540.00
Faktur Pajak : 010.001-17.41526682				
Total excluded Value added tax (PPN)			IDR	56,328,540.00
Value Added Tax (PPN) 10%			IDR	5,632,854.00
Total included Value Added Tax (PPN) 10% to be paid			IDR	61,961,394.00

Please transfer the amount direct to :
BANK OCBC NISP
CABANG GATOT SUBROTO - JAKARTA
A/C : 721.800.00077-1 (USD) -
A/C : 721.800.00075-5 (IDR)
In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 10 January 2017
PT. Multipanel Intermitra Mandiri



MJM Irawan
President Director

Head Office :
Il. K H Wahid Hasvim

Factory :
Il. Industri Utara 4 Blok SS No. 6C

PT Multipanel Intermitra Mandiri

INVOICE

To
PT. CHEVRON PACIFIC INDONESIA

Sentral Senayan I Lt. 11
Jalan Asia Afrika No. 8
Gelora Tanah Abang, Jakarta Pusat
DKI Jakarta Raya - 10270

Invoice Number	IN-11
Invoice Date	14 Dec 2017
Purchase Order	83237 R2WHM11
PO Date	1-Febr
Term	Net 30 Day
JOB	Petaparin

NO	DESCRIPTION		TOTAL PRICE
1	Release Retention 10% Switchgear : Medium Voltage, Interrupting Capacity 22 KA, Type Metal - Clad, Operating Media Vacuum, Continuous Amperage 1.2 KA, Voltage 4 16 KV, Bil Rating 60 KV, Phase 3, Nema 3 Aisless Type Actual Supply : Switchgear Medium Volatge Brand : Eaton - Cutler Hammer	Rp	876,346,477
Total to be paid		Rp	876,346,477

Please transfer the amount direct to
Bank Mandiri
Cabang KCP Ckrg Jababeka Ruko Roxy
A/C : 156-00-4000338-8 (IDR)
In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 14 Desember 2017
PT. Multipanel Intermitra Mandiri



MJM Irawan
President Director

Head Office :
Jl. K.H. Wahid Hasyim
Telp. : +62-21 39833818
Fax. : +62-21 3923829, 3923853, 39833817
E-mail : pt_mci@intermitra.co.id

Factory :
Jl. Industri Utara 4 Blok SS No. 61
Kawasan Industri Jababeka, Cikarang, 13131
Telp. : 8983 0092
Fax. : 8983 0795



PT Multipanel Intermitra Mandiri

I N V O I C E

To :
PT. CHEVRON PACIFIC INDONESIA

Sentral Senayan I Lt. 11
Jalan Asia Afrika No. 8
Gelora Tanah Abang . Jakarta Pusat
DKI Jakarta Raya - 10270

N.P.W.P : 01.308.508.9-081.000

Invoice Number	: 055/3/MIM/CPII/L/BKS/VIII/2017
Invoice Date	: August 10, 2017
Purchase Order	: 83237 R2WHMNS
PO Date	: February 1, 2017
Term	: Net 30 days
JOB	: Petapahan

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	90% After Goods Received in Minas Warehouse Switchgear : Medium Voltage, Interrupting Capacity 22 KA, Type Metal - Clad, Operating Media Vacuum, Continuous Amperage 1.2 KA, Voltage 4.16 KV, Bil Rating 60 KV, Phase 3, Nema 3 Aisless Type Actual Supply : Switchgear Medium Volatge Brand : Eaton - Cutler Hammer	1 Unit	8,763,464,775	7,887,118,298
	*) Faktur Pajak No. 030.019-17.26338180			
	Total excluded Value added tax (PPN)		IDR	7,887,118,298
	Value Added Tax (PPN) 10%		IDR	788,711,829
	Total included Value Added Tax (PPN) 10% to be paid		IDR	8,675,830,127

Please transfer the amount direct to :
Bank Mandiri
Cabang KCP Ckrg Jababeka Ruko Roxy
A/C : 156-00-4000338-8 (IDR)
In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 10 August 2017
PT. Multipanel Intermitra Mandiri



 M.J.M. Hawan
 President Director

Head Office :
Jl. K.H. Wahid Hasyim

Factory :
Jl. Industri Utara 4 Blok SS No. 6C



PT Multipanel Intermitra Mandiri

PT. MARINE INDUSTRIAL ELECTRICAL
 GUNUNG SAHARI RAYA NO. 1 KOMP RUKAN
 MANGGA DUA SQUARE BLOK F 17 ANCOL
 ANCOL PADEMANGAN
 JAKARTA UTARA DKI JAKARTA
 ATTN : FINANCE

I N V O I C E

Invoice Number	:	022/3/MIE/L/BKS/IV/2017
Invoice Date	:	April 11, 2017
Purchase Order	:	001/PO-MIM/III/2017 R.1
P.O Date	:	April 10, 2017
JOB	:	LV Switchgear & LV MCC For Petapahan Project

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	<p>Term : 30% Down Payment</p> <p>LV Switchgear & LV MCC For Petapahan Project</p> <p>Include :</p> <ul style="list-style-type: none"> - Design Engineering - Fabrication - FAT & SAT - Supervisi Instalasi 1 x Trip for 5 Days - SAT & Commissioning 2 x Trip for 10 Days 	1 Unit	3,100,000,000.00	930,000,000.00
<p>*) Faktur Pajak No. 011.017-17.38019757</p>				
Total excluded Value added tax (PPN) 10%			IDR	930,000,000.00
Value Added Tax (PPN) 10%			IDR	93,000,000.00
Total included Value Added Tax (PPN) 10% to be paid			IDR	1,023,000,000.00

Please transfer the amount direct to
 Bank Syariah Mandiri - BSM
 Cabang Thamrin - Jakarta
 A/C 700 133.514-8 (IDR)
 A/C 700 134.210-4 (USD)
 In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 11 April 2017
 PT. Multipanel Intermitra Mandiri



MJM Irawan
 President Director

Head Office :
 Jl. K.H. Wahid Hasyim

Factory :
 Jl. Industri Utara 4 Blok 55 No. 6C



PT Multipanel Intermitra Mandiri

INVOICE

PT. MARINE INDUSTRIAL ELECTRICAL

GUNUNG SAHARI RAYA NO. 1 KOMP RUKAN MANGGA
DUA SQUARE BLOK F 17 ANCOL
ANCOL PADEMANGAN
JAKARTA UTARA DKI JAKARTA

Invoice Number	:	061/3/MIE/L/BKS/VTA/2017
Invoice Date	:	August 28, 2017
Purchase Order	:	001/PO-MIM/III/2017 R.1
P.O Date	:	April 10, 2017
JOB	:	LV Switchgear & LV MCC For Petapahan Project

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	<p>Term : 60% Before Delivery</p> <p>LV Switchgear & LV MCC For Petapahan Project</p> <p>Include :</p> <ul style="list-style-type: none"> - Design Engineering - Fabrication - FAT & SAT - Supervisi Instalasi 1 x Trip for 5 Days - SAT & Commisioning 2 x Trip for 10 Days 	1 Unit	3,100,000,000.00	1,860,000,000.00
*) Faktur Pajak No. 010.019-17.26338184				
Total excluded Value added tax (PPN) 10%			IDR	1,860,000,000.00
Value Added Tax (PPN) 10%			IDR	186,000,000.00
Total included Value Added Tax (PPN) 10% to be paid			IDR	2,046,000,000.00

Please transfer the amount direct to :
 Bank Syariah Mandiri - BSM
 Cabang Thamrin - Jakarta
 A/C : 700.133.514-8 (IDR)
 A/C : 700.134.210-4 (USD)
 In Favour of : PT. Multipanel Intermitra Mandiri.

Bekasi, 28 August 2017
 PT. Multipanel Intermitra Mandiri



MJM Irawan
 President Director

Head Office :
 Jl. K.H. Wahid Hasyim
 Telp. : +62-21 39833818
 Fax. : +62-21 3923829, 3923853, 39833817
 E-mail : pt_mci@intermitra.co.id

Factory :
 Jl. Industri Utara 4 Blok SS No. 6C
 Kawasan Industri Jababeka, Cikarang
 Telp. : 8983 0092
 Fax. : 8983 0795



PT Multipanel Intermitra Mandiri

PT. MARINE INDUSTRIAL ELECTRICAL
 GUNUNG SAHARI RAYA NO. 1 KOMP RUKAN MANGGA
 DUA SQUARE BLOK F 17 ANCOL
 ANCOL PADEMANGAN
 JAKARTA UTARA DKI JAKARTA

INVOICE

Invoice Number	:	069/3/MIE/L/BKS/X/2017
Invoice Date	:	October 17, 2017
Purchase Order	:	001/PO-MIM/III/2017 R.1
P.O Date	:	April 10, 2017
JOB	:	LV Switchgear & LV MCC For Petapahan Project

NO.	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
1	Term :10% After Commisioning LV Switchgear & LV MCC For Petapahan Project Include : - Design Engineering - Fabrication - FAT & SAT - Supervisi Installasi 1 x Trip for 5 Days - SAT & Commisioning 2 x Trip for 10 Days	1 Unit	3,100,000,000.00	310,000,000.00
*)Faktur Pajak No. 010.019-17.26338196				
Total excluded Value added tax (PPN) 10%			IDR	310,000,000.00
Value Added Tax (PPN) 10%			IDR	31,000,000.00
Total included Value Added Tax (PPN) 10% to be paid			IDR	341,000,000.00

Please transfer the amount direct to :
 Bank Syariah Mandiri - BSM
 Cabang Thamrin - Jakarta
 A/C : 700.133.514-8 (IDR)
 A/C : 700.134.210-4 (USD)
 In Favour of : PT. Multipanel Intermitra Mandiri

Bekasi, 17 October 2017
 PT. Multipanel Intermitra Mandiri



DAFTAR RIWAYAT HIDUP PENELITI

MJM Irawan
 President Director

Head Office :
 Jl K H Wahid Haswim

Factory :
 Jl. Industri Utara 4 Blok SS No. 6C

Data Pribadi

Nama : Eri Perdana Kusuma
NPM : 11160560443
Tempat dan Tanggal Lahir : Trenggalek, 28 November 1997
Agama : Islam
Kewarganegaraan : Indonesia
Alamat : Kp Kayuringin Jaya RT.01/Rw.024
Kelurahan Kayuringin Jaya
Bekasi Selatan.
Telepon : 08971717547
Email : eriperdana17@gmail.com

Pendidikan Formal

SDN Kayuringin Jaya VII : Lulus Tahun 2011
SMP PGRI 2 Bekasi : Lulus Tahun 2013
SMK Teratai Pitih Global 2 : Lulus Tahun 2016
STEI Indonesia, Jakarta : Tahun 2016 sampai sekarang

Pekerjaan

: Karyawan Swasta