

Lampiran

CV. "X"

Sidoarjo - Indonesia

CHART OF ACCOUNT

Account Number	Account Name	Acct. Type	Level	Type	General
	ASSETS	ASSET	1	GENERAL	
1	CURRENT ASSETS	ASSET	2	GENERAL	11
101	Cash on Hand	ASSET	3	DETAIL	11
102	Cash in Banks	ASSET	3	GENERAL	11
10201	Panin Bank, Rp Acct.	ASSET	4	DETAIL	1102
10202	Panin Bank, USD Acct.	ASSET	4	DETAIL	1102
10203	Standard Bank, Rp Acct.	ASSET	4	DETAIL	1102
10204	Standard Bank, USD Acct.	ASSET	4	DETAIL	1102
103	Accounts Receivable	ASSET	3	GENERAL	11
10301	Acct. Receivable, Export	ASSET	4	GENERAL	1103
1030101	Francis Sports, USA	ASSET	5	DETAIL	110301
1030102	Eastern Sports, USA	ASSET	5	DETAIL	110301
1030103	Eastern Sports, Canada	ASSET	5	DETAIL	110301
1030104	Roland Sports, USA	ASSET	5	DETAIL	110301
1030105	Dream Sports, USA	ASSET	5	DETAIL	110301
1030106	Windy Sports, USA	ASSET	5	DETAIL	110301
10302	Acct. Receivable, Domestic	ASSET	4	GENERAL	1103
10303	Allowance for Bad Debts	ASSET	4	GENERAL	1103
10304	Post Dated Cheque Rec'ved	ASSET	4	DETAIL	1103
104	Other Receivable	ASSET	3	GENERAL	11
105	Finished Goods Inventory	ASSET	3	GENERAL	11
106	Works in Process Inv'tory	ASSET	3	GENERAL	11
107	Raw materials Inventory	ASSET	3	GENERAL	11
108	Prepayments	ASSET	3	GENERAL	11
10801	Goods in Transit, Import	ASSET	4	GENERAL	1108
1080101	L/C 00/080 - PIUD 31/00	ASSET	5	DETAIL	110801
1080102	L/C 00/080 - PIUD 37/00	ASSET	5	DETAIL	110801
1080103	L/C 00/343 - PIUD 59/00	ASSET	5	DETAIL	110801
1080104	L/C 00/343 - PIUD 73/00	ASSET	5	DETAIL	110801
1080105	L/C 01/566 - PIUD 33/01	ASSET	5	DETAIL	110801
1080106	L/C 01/566 - PIUD 65/01	ASSET	5	DETAIL	110801
10802	Advance for Local Purch.	ASSET	4	GENERAL	1108
109	Prepaid Expenses	ASSET	3	GENERAL	11
110	Prepaid Taxes	ASSET	3	GENERAL	11
2	FIXED ASSETS	ASSET	2	GENERAL	1
201	Land, Net Value	ASSET	3	GENERAL	12
20101	Land, at Cost	ASSET	4	DETAIL	1201
20102	Amortization of Land HGB	ASSET	4	DETAIL	1201

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Account Number	Account Name	Acct. Type	Level	Type	General
202	Building, Net Value	ASSET	3	GENERAL	12
20201	Building, at Cost	ASSET	4	DETAIL	1202
20202	Accum.Deprec.of Building	ASSET	4	DETAIL	1202
203	Machinery, Net Value	ASSET	3	GENERAL	12
20301	Machinery, at Cost	ASSET	4	DETAIL	1203
20302	Accum.Deprec.of Machinery	ASSET	4	DETAIL	1203
204	Office Equipment, Net	ASSET	3	GENERAL	12
20401	Office Equipment, at Cost	ASSET	4	DETAIL	1204
20402	Accum.Deprec.of Office Eq.	ASSET	4	DETAIL	1204
205	Factory Equipment, Net	ASSET	3	GENERAL	12
20501	Factory Equipment, at Cost	ASSET	4	DETAIL	1205
20502	Accum.Deprec.of Factory Eq.	ASSET	4	DETAIL	1205
206	Vehicles, at Cost	ASSET	3	GENERAL	12
20601	Vehicles, at Cost	ASSET	4	DETAIL	1206
20602	Accum.Dep.of Vehicles	ASSET	4	DETAIL	1206
3	DEFFERED ASSETS	ASSET	2	GENERAL	1
301	Organization Expenses, Net	ASSET	3	GENERAL	13
30101	Organization Exp. at Cost	ASSET	4	DETAIL	1301
30102	Amortization of Org.Exp.	ASSET	4	DETAIL	1301
4	OTHER ASSETS	ASSET	2	GENERAL	1
401	Deposits	ASSET	3	GENERAL	14
40101	Bank Guarantee	ASSET	4	GENERAL	1401
4010101	BG 073 – PIUD 37/00	ASSET	5	DETAIL	140101
4010102	BG 083 – PIUD 59/00	ASSET	5	DETAIL	140101
4010103	BG 084 – PIUD 73/00	ASSET	5	DETAIL	140101
4010104	BG 007 – PIUD 33/01	ASSET	5	DETAIL	140101
4010105	BG 012 – PIUD 65/01	ASSET	5	DETAIL	140101
40102	Deposits for Rent	ASSET	4	DETAIL	1401
	LIABILITIES	LIAB.	1	GENERAL	
10	SHORT TERM LIABILITY	LIAB.	2	GENERAL	2
101	Account Payable	LIAB.	3	GENERAL	21
10101	Account Payable, Import	LIAB.	4	GENERAL	2101
10102	Account Payable, Domestic	LIAB.	4	GENERAL	2101
102	Other Payable	LIAB.	3	GENERAL	21
10201	Bank Loans	LIAB.	4	GENERAL	2102
103	Advance Received	LIAB.	3	GENERAL	21
10301	Advance for Export Sales	LIAB.	4	GENERAL	2103
10302	Advance for Domestic Sales	LIAB.	4	GENERAL	2103
104	Accured Expenses	LIAB.	3	GENERAL	21

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Account Number	Account Name	Acct. Type	Level	Type	General
105	Tax Payable	LIAB.	3	GENERAL	21
2	LONG TERM LIABILITY	LIAB.	2	GENERAL	2
201	Offshore Loans	LIAB.	3	GENERAL	22
202	Domestic Loans	LIAB.	3	GENERAL	22
3	DEFERRED LIABILITY	LIAB.	2	GENERAL	2
	STOCKHOLDER EQUITY	CAP.	1	GENERAL	
1	CAPITAL STOCK	CAP.	2	GENERAL	3
101	Common Stock, Paid Up	CAP.	3	GENERAL	31
2	RETAINED EARNINGS	CAP.	2	GENERAL	3
3201	1995 Profit / (Loss)	CAP.	3	DETAIL	32
3202	1996 Profit / (Loss)	CAP.	3	DETAIL	32
3203	1997 Profit / (Loss)	CAP.	3	DETAIL	32
3204	1998 Profit / (Loss)	CAP.	3	DETAIL	32
3205	1999 Profit / (Loss)	CAP.	3	DETAIL	32
3206	2000 Profit / (Loss)	CAP.	3	DETAIL	32
3207	2001 Profit / (Loss)	CAP.	3	DETAIL	32
32	CURRENT EARNINGS	CAP.	2	DETAIL	3
4	REVENUES	REV.	1	GENERAL	
41	SALES	REV.	2	GENERAL	4
4101	Export Sales	REV.	3	GENERAL	41
410101	Francis Shoes, Sales	REV.	4	DETAIL	4101
410102	Eastern Shoes, Sales	REV.	4	DETAIL	4101
410103	Roland Shoes, Sales	REV.	4	DETAIL	4101
410104	Dream Shoes, Sales	REV.	4	DETAIL	4101
410105	Windy Shoes, Sales	REV.	4	DETAIL	4101
4102	Domestic Sales	REV.	3	GENERAL	41
42	SALES RETURN	REV.	2	GENERAL	4
4201	Export Sales Return	REV.	3	GENERAL	42
4202	Domestic Sales Return	REV.	3	GENERAL	42
	EXPENSES	EXP.	1	GENERAL	
1	COST OF GOODS SOLD	EXP.	2	GENERAL	5
101	Cost of Export Sales	EXP.	3	GENERAL	51
102	Cost of Domestic Sales	EXP.	3	GENERAL	51
2	OPERATING EXPENSES	EXP.	2	GENERAL	5
201	Export Expenses	EXP.	3	GENERAL	52
202	Marketing / Sales Expenses	EXP.	3	GENERAL	52
203	General & Adm. Expenses	EXP.	3	GENERAL	52
204	Financial Expenses	EXP.	3	GENERAL	52
205	Direct Labor Cost	EXP.	3	GENERAL	52
206	Factory Overhead Cost	EXP.	3	GENERAL	52

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3	NON OPERATING EXP.	EXP.	2	GENERAL	5
301	Exchange Rate Loss	EXP.	3	DETAIL	53
302	Tax & Duty Paid Up	EXP.	3	DETAIL	53
303	Bad Debt Loss	EXP.	3	DETAIL	53
399	Miscellaneous Expenses	EXP.	3	DETAIL	53
9	CORPORATE INCOME TAX	exp.	2	DETAIL	5



CV. SWEET SEVENTEEN

MANUFACTURER - EXPORTER - IMPORTER

FACTORY IN INDONESIA :

Jl. Kundi No. 17 - 19 Kepuhkiriman
Waru - Sidoarjo Kode Pos 61256, East Java - Indonesia
Telp. : 0062-31 - 8662433 - 0062-31 - 8662434
Fax. : 0062-31 - 8672404

OFFICE IN HOLLAND :

Molenbosse 174
5923 AC Venlo Netherlands
Telp. / Fax : 077 3875 233

SURAT KETERANGAN

Kami selaku pimpinan Departemen Akuntansi CV.Sweet Seventeen (Pabrikasi) yang beralamatkan di Jln.Kundi No. 17 - 19 Kepuhkiriman, Waru - Sidoarjo, menerangkan bahwa Mahasiswa Universitas Kristen Petra Surabaya, yaitu:

Nama : Lisan Gunawan
N.R.P : 3 2 4 9 6 0 6 2
Jurusan : Akuntansi (S-1)
Alamat : Siwalan Kerto No. 121 - 131

sejak tanggal 6 s/d 21 Desember 2001 telah mengadakan penelitian pada perusahaan tempat kami, untuk tujuan penulisan skripsi sebagai salah satu persyaratan untuk tugas akhir perkuliahan tahun 2001 - 2002.

Demikian surat keterangan ini kami berikan untuk dipergunakan sebagaimana mestinya.

Surabaya, 23 Desember 2001

CV. SWEET SEVENTEEN

JL. KUNDI No. 17
KEPUH KIRMAN WARU
SIDOARJO - 61256
INDONESIA