

ABSTRAK

Buku dengan judul “Akuntansi Usaha Konsinyasi” ini ditulis oleh Fita Tri Wulandari NIM 12403173196, pembimbing Lantip Susilowati, S.Pd., M.M.

Dalam bisnis modern banyak strategi yang digunakan untuk memasarkan barang dagangan. Mencari cara bagaimana supaya barang yang telah diproduksi atau dibeli bisa segera terjual dan memberi manfaat bagi pembeli. Sehingga para pelaku usaha terus menerus melakukan inovasi agar tujuan mereka mampu terwujud. Seiring dengan hal tersebut, timbulah perkembangan dalam hal kerja sama, sa;ah satunya usaha konsinyasi.

Konsep dalam akuntansi konsinyasi memuat mengenai bagaimana perlakuan terhadap barang yang menjadi objek dalam kerjasama penjualan konsinyasi terkait penjualan yang dilakukan dua pihak, dimana satu pihak selaku pemilik barang atau pengamanat atau *consignor* dan satu pihak sebagai komisioner atau penerima amanat atau *consignee* yang kemudian penerima amanat berkewajiban untuk menjualkan barang dari pengamanat dengan imbalan berupa komisi yang telah disepakati.

Dalam buku ini membahas mengenai akuntansi usaha konsinyasi, yang dimana menjelaskan mengenai pengertian, karakteristik, sumber hukum, hak dan kewajiban, syarat, serta kelebihan dan kelemahan penjualan konsinyasi, serta pencatatan akuntansi dan penyajian laporan atas penjualan konsinyasi disertai contoh kasus dan latihan soal komprehensif.

Kata Kunci: Akuntansi Konsinyasi, Pengamanat, Komisioner.

ABSTRACT

The book entitled "Consignment Business Accounting" was written by Fita Tri Wulandari NIM 12403173196, supervisor Lantip Susilowati, S.Pd., M.M.

In modern business many strategies are used to market merchandise. Looking for ways so that goods that have been produced or purchased can be sold immediately and provide benefits to buyers. So that business actors continue to innovate so that their goals can be realized. Along with this, there have been developments in terms of cooperation, one of which is the consignment business.

The concept in consignment accounting contains how to treat goods that are objects in consignment sales cooperation related to sales made by two parties, where one party as the owner of the goods or the trustee or consignor and one party as the commissioner or recipient of the mandate or consignee which then the recipient of the mandate is obliged to selling goods from the security in exchange for an agreed commission.

This book discusses consignment business accounting, which explains the meaning, characteristics, legal sources, rights and obligations, terms, and advantages and disadvantages of consignment sales, as well as accounting records and presentation of reports on consignment sales accompanied by case examples and comprehensive practice questions.

Keywords: *Consignment Accounting, Consignor, Consignee.*