

# **ANALISIS PENERAPAN AKUNTANSI PEMBELIAN DAN PENJUALAN PADA TOKO ISABELLA PASAR CENDRAWASIH KOTA METRO**

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## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis Penerapan Akuntansi Pembelian Dan Penjualan Pada Toko Isabella Pasar Cendrawasih Kota Metro. Penelitian ini menggunakan pendekatan kualitatif deskriptif. Teknik pengambilan sampel yang digunakan yaitu metode Purposive Sampling dengan kriteria responden. Sumber data yang diambil adalah data primer dan sekunder serta operasional variabel penelitian. Teknik pengumpulan data adalah wawancara terstruktur, dokumentasi dan observasi. Teknik analisis data yaitu data *reduction*, data *display*, dan *conclusion drawing/verification*.

Kata Kunci : Pembelian (1) Penjualan (2) Akuntansi (3)

**ANALYSIS OF THE IMPLEMENTATION OF PURCHASE AND SALES  
ACCOUNTING AT THE ISABELLA STORE, CENDRAWASIH TRADITIONAL  
MARKET, METRO CITY**

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**ABSTRACT**

This study aims to determine the suitability of the accounting treatment of purchases and sales of Isabella Stores, Cendrawasih Traditional Market, Metro City with basic accounting concepts. The data are obtained from the results of the clothing store manager and the daily record book (cash book) of the shop owner Isabella. The data analysis of this research was carried out by using descriptive analysis. The results of this study indicate that the recording basis used by clothing store entrepreneurs is cash basis, which recognizes or records transactions when cash is received or paid and accrual basis which recognizes or records at the time of the incident. Clothing shop entrepreneurs have not fulfilled the concept of business unity because they have not made financial separation.

Keywords: Purchasing (1) Sales (2) Accounting