

# The Strength Of Evidence Of Invoice Bonus As A Debt Binding Agreement

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## ABSTRACT

The agreement stated in the contract becomes a law for the parties who make it. What becomes a problem is when the agreement of the parties is only based on an invoice, which is known that the invoice is only proof of payment, as well as the amount of contents and the name of the goods on implementation of buying and selling, while the cooperation agreement on buying and selling is only done verbally. No one can prove that there were provisions in the agreement. It's just that the sale and purchase of the goods has taken place with the receipt of an invoice signed by the buyer as the recipient of the goods. This study analyzes data qualitatively. The method of approach to this research is normative. Source of data used secondary data. Data collection tools used with documentation studies. The location of the research implementation is in Pematangsiantar. The strength of an invoice receipt as a bond for accounts payable is a receipt as proof that there has been a sale and purchase of goods between the purchaser of production goods and the distributor as a supplier of production goods. So that the bill of invoice has the strength of evidence that the goods were received by the shop at the price according to the agreement and the distributor holds evidence that the goods have been received and the evidence is still in debt or paid for the payment for the goods.

## ABSTRAK

Kesepakatan yang tertuang dalam kontrak menjadi Undang-Undang bagi para pihak yang membuatnya. Yang menjadi masalah adalah ketika perikatan atas kesepakatan para pihak hanya berdasarkan bon faktur saja, yang mana diketahui bahwa bon faktur hanya lah sebuah bukti bayar, maupun jumlah isi dan nama barang atas pelaksanaan jual beli, sedangkan perikatan kerjasama atas jual beli hanya dilakukan secara lisan saja. Tidak ada yang dapat membuktikan bahwa ada ketentuan-ketentuan dalam kesepakatan tersebut. Hanya saja jual beli atas barang tersebut telah terjadi dengan adanya bon faktur yang ditandatangani pembeli sebagai penerima barang. Penelitian ini menganalisis data secara kualitatif. Metode pendekatan terhadap penelitian ini secara normatif. Sumber data yang digunakan data sekunder. Alat pengumpulan data yang digunakan dengan studi dokumentasi. Lokasi pelaksanaan penelitian di Pematangsiantar. Kekuatan bon faktur sebagai pengikatan utang piutang adalah bon sebagai bukti telah terjadinya jual beli barang antara pihak toko pembeli barang produksi dan distributor sebagai pemasok barang produksi. Sehingga dalam bon faktur memiliki kekuatan bukti bahwa barang diterima toko dengan harga sesuai dengan kesepakatan dan pihak distributor memegang bukti bahwa barang telah diterima dan bukti masih dalam hutang maupun lunas atas pembayaran barang tersebut.

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## I. INTRODUCTION

Business activities are inseparable from what is called the negotiation process which begins with a meeting between the parties which then continues to the stage of a negotiation. It is from the results of these negotiations that an agreement usually emerges that gives birth to a business relationship. The negotiation stage is the stage that requires the most time, and is often considered the stage that drains a lot of energy.

In this negotiation process the parties will make offers either in writing or orally, for example in a meeting. If an agreement has been reached from the negotiations, then usually the parties will create a legal relationship which will become the basis for the parties in doing business. A negotiated agreement is not an agreement that binds the parties. This agreement is only a precursor to be able to enter into an agreement. But usually after an agreement is reached, the parties are prepared to enter into a binding agreement on the agreed business activities.

Buying and selling is an implementation between the seller and the buyer in which they mutually agree on the goods, the type and price of the goods. The agreed goods are the object of the agreement, while the contents of the basic agreement or the form of the agreement make the object of the agreement or goods owned by the seller transfer to the buyer. Thus buying and selling is an agreement which transfers ownership of the object being traded from the seller to the buyer.

Buying and selling according to the Civil Code article 1457 is an agreement in which one party binds himself by handing over the object and the other party makes payment for the price of the goods that have been agreed upon. In Article 1458 of the Civil Code, the sale and purchase is said to have taken place by both parties, after reaching an agreement on the object and the price even though it has not been delivered, or payment has not been made.

The agreement contained in the contract becomes a law for the parties who make it and is an obligatoir principle which is a principle which states that when a contract has been made, the parties are bound, but the attachment is only limited to the emergence of rights and obligations.

The problem is when the agreement of the parties is only based on the invoice, which is known that the invoice is only proof of payment, as well as the amount of contents and the name of the goods for the sale and purchase, while the cooperation agreement for buying and selling is only done verbally. . No one can prove that there were provisions in the agreement. It's just that the sale and purchase of the goods has taken place with the receipt of an invoice signed by the buyer as the recipient of the goods.

This happens a lot in the city of Pematangsiantar where there are many shops selling food and snacks that often cooperate and bind debts and receivables for these goods in the form of an invoice.

Based on this, the researcher wants to conduct research on "The Strength of Proof of Invoice as Binding of Accounts Receivable" with the formulation of the problem studied is how is the strength of invoice receipts as binding on debts.

Literature Review, Engagement comes from the Dutch "Verbintenis" or in English "Binding". Verbintenis comes from the French "Obligation" which is also found in the "French civil code", which is often also called "obligation" which is also found in Roman Law "Corpus iuris Civilis". (Muru & Pati, 2008)

Article 1234 of the Civil Code states that the purpose of the engagement agreement is to provide an explanation of the objectives of the parties making the engagement and to fulfill achievements for both parties. The achievement must be lawful, meaning that it is not prohibited by law and public order, and does not conflict with public morality. These achievements can be in the form of an obligation to provide or perform services, or an obligation not to do something (Article 1234 of

the Civil Code).(Astuti et al., 2015)

The agreement arises due to the existence of a legal relationship between the parties, where to fulfill the law of the agreement there must be at least two certain people, namely one person becomes the creditor, where as the party entitled to the achievement and another person becomes the debtor, as the party fulfilling the achievement. .(Miru & Pati, 2008)

Article 1233 of the Civil Code states "Each agreement is born either because of the agreement or because of the law". Its meaning, the engagement comes from, 1) Agreement, 2) Act. However, engagements can also come from jurisprudence, written and unwritten laws and legal knowledge.(Amalia, 2013)

An obligatoir agreement is an agreement that only clarifies the problem of the parties' agreement to hand over an object to another party. in the Civil Code, for example in buying and selling, even though a consensus has been reached between the seller and the buyer, regarding the goods and the price (money), this has not resulted in the transfer of ownership of the object from the hands of the seller to the hands of the buyer. For this reason, a material agreement is needed, namely an agreement by which a person surrenders his right to an object to another party, or an agreement that imposes obligations on the party, to hand over the object to another party. The delivery itself is a material agreement. In the sale and purchase of fixed objects, the sale and purchase agreement is called a temporary sale and purchase agreement, while in the sale and purchase of movable objects,(Setiawan, 2014)

The evidentiary agreement is an agreement that contains the wishes of the parties to determine evidence that can be used in the event of a dispute between the parties in the future. The agreement can also determine the strength of evidence that the parties want for certain pieces of evidence. For example: a receipt for money that is difficult to find, so often the parties to the agreement determine that the agreements they close contain a statement that there is a payment, and they admit that they have strength (evidence) as well as a receipt (receipt of money). So, the parties accept (consider) the relevant deed (for example sale and purchase, lease, etc.), also valid as proof of receipt of money (receipt) for payment of purchase or rent. With the example above,(Setiawan, 2014).

## II. RESEARCH METHOD

This study analyzes data qualitatively. The method of approach to this research is normative which will examine the object systematically based on legislation to provide an opinion or legal argument in the form of legal rules that apply to certain legal events.(Muhaimin, 2020)

Source of data used secondary data. Data collection tools used with documentation studies. The location of the research implementation is in Pematangsiantar.

## III. RESULTS AND DISCUSSIONS

Agreements in the narrow sense only include agreements aimed at legal relations in the field of property law only as stipulated in Buku III of the Civil Code. The agreement in a broad sense includes all agreements that give rise to legal consequences as desired by the parties.(Zakiyah, 2017)One of the broad agreements is the implementation of buying and selling.

Pematangsiantar can also be said to be one of the central cities for conducting the business of buying and selling goods, where almost all needs, be it basic necessities, tertiary needs, can be found. Many shops selling goods, both toys and children's snacks, make the Pematangsiantar location never empty as a shopping center.

In carrying out the sale and purchase of producers as suppliers of goods sold at one of the shops

in Pematangsiantar, entering into a cooperation agreement is not carried out by means of a written agreement between the parties. The producers represented by distributors only inform the goods they produce, where shop owners will order the number of goods they want when they have agreed on these goods. For payment, not always the shop will make payment up front, there are also those who pay via transfer or monthly bills after the goods are sold. If the payment is paid off when the goods are available, the collaboration ends and will continue when ordering goods again, whereas if the goods are not paid for, the accounts payable between the parties will be calculated based on the invoice. The invoice receipt will be signed or initialed by the parties and stamped by the distributor. The advantage of the agreement with proof of invoice receipt on binding sale and purchase of goods is that for food items sold at the store, when the goods are damaged or expired, the distributor must replace the goods with new goods. Meanwhile, in full sales, it is not certain that goods will be replaced if they are damaged or expired.

Running a business is not only about profit and loss, but also about problems in the future, namely if there is a default on payment, or if there is manipulation of the invoice where the invoice is lost from the store.

Some of the things mentioned above often occur, causing the breakup of cooperation. For accounts payable that occur, the settlement of these debts returns to the parties to settle them.

Against a declared default, the reference to the decision is Article 1236 of the Civil Code which states: "The debtor is obliged to provide compensation for costs, losses and interest to the creditor if he finds himself unable to deliver the item or does not take care of it as well as possible to save it." So that the losses suffered by the supplier of goods through proof of invoice must be compensated by the shop. Often, if there is a default in payment, payment can be delayed for understandable reasons, such as goods not being sold or because there are other economic problems such as bank credit.

What becomes a difficult problem is also if there is manipulation of invoice receipts where the invoice receipt is lost from the store, where due to negligence of the parties one of the invoices is lost, or the invoice given is changed by one of the parties. Things like this cause losses on one side.

For this reason, it is important for the parties to maintain and provide evidence of the agreement on the goods in the invoice, such as the existence of shop and distributor stamps so that it is clear that the agreement of the parties regarding the goods owed on the invoice can be used as evidence that the debt actually exists. Likewise, when the debt is paid off, the parties must make a sign of paying off the invoice, or the shop can withdraw the invoice held by the distributor so that there is no billing on the invoice that has been paid off.

From this discussion it is stated that the verbal agreement is valid but does not prove what and how and any responsibility for the agreed engagement. Except for the agreement of the parties, there is evidence of sound image recording which clearly states and acknowledges everything about the engagement that was carried out, what was agreed upon and the responsibilities that must be carried out by the parties. So that the existence of a written agreement is the safest way to protect the rights and obligations of the parties in carrying out business activities. So that it is clear about the rights and obligations of the parties when carrying out buying and selling cooperation.

#### IV. CONCLUSION

The strength of an invoice receipt as a bond for accounts payable is a receipt as proof that there has been a sale and purchase of goods between the purchaser of production goods and the distributor as a supplier of production goods. So that the bill of invoice has the strength of evidence that the goods were received by the shop at the price according to the agreement and the

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