

Nama : Nurida Elsa  
 NPM : 2413031012  
 Kelas : 2024 A  
 Mata Kuliah : Akuntansi Keuangan Menengah  
 Dosen Pengampu : Dr. Pujiati, S.pd., M.pd.

Beverly Crusher  
 Jurnal Umum

(TP 4)

Periode 30 April

| Tanggal |    | Keterangan                 | ref | Debet  | Kredit |
|---------|----|----------------------------|-----|--------|--------|
| April   | 2  | Kas                        |     | 32.000 |        |
|         |    | Peralatan                  |     | 14.000 |        |
|         |    | Modal                      |     |        | 46.000 |
|         | 3  | Perlengkapan               |     | 700    |        |
|         |    | Hutang                     |     |        | 700    |
|         | 7  | Sewa dibayar dimuka        |     | 600    |        |
|         |    | Kas                        |     |        | 600    |
|         | 11 | Piutang                    |     | 1.100  |        |
|         |    | Pendapatan jasa            |     |        | 1.100  |
|         | 12 | Kas                        |     | 3.200  |        |
|         |    | Pendapatan diterima dimuka |     |        | 3.200  |
|         | 17 | Kas                        |     | 2.300  |        |
|         |    | Pendapatan jasa            |     |        | 2.300  |
|         | 21 | Beban Asuransi             |     | 110    |        |
|         |    | Kas                        |     |        | 1.100  |
|         | 30 | Beban Gaji                 |     | 1.160  |        |
|         |    | Kas                        |     |        | 1.160  |
|         | 30 | Beban Perlengkapan         |     | 120    |        |
|         |    | Perlengkapan               |     |        | 120    |
|         | 30 | Peralatan                  |     | 6.100  |        |
|         |    | Modal                      |     |        | 6.100  |
|         |    | Total                      |     | 61.390 | 61.390 |

Alvarez Company

Neraca Lajur

Periode 31 Mei 2007

(TP II)

| Akun                        | Neraca Saldo Yang<br>Telah disesuaikan |         | Laporan<br>L/R |         | Neraca |        |
|-----------------------------|----------------------------------------|---------|----------------|---------|--------|--------|
|                             | Debet                                  | Kredit  | Debet          | Kredit  | Debet  | Kredit |
| Kas                         | 9.000                                  |         |                |         | 9.000  |        |
| Persediaan barang dagang    | 80.000                                 |         | 80.000         |         |        |        |
| Penjualan                   |                                        | 450.000 |                | 450.000 |        |        |
| Retur dan pengurangan Penj. | 10.000                                 |         | 10.000         |         |        |        |
| Diskon Penjualan            | 3.000                                  |         | 5.000          |         |        |        |
| Harga Pokok Penjualan       | 250.000                                |         | 250.000        |         |        |        |

Andreson Cooper Co

Laporan Laba Rugi

31 des 2007

|                  |          |                   |
|------------------|----------|-------------------|
| Pendapatan Jasa  |          | \$ 11.590         |
| Beban-Beban      |          |                   |
| Beban gaji       | \$ 6.840 |                   |
| Beban sewa       | \$ 2.260 |                   |
| Beban penyusutan | \$ 145   |                   |
| Beban Bunga      | \$ 83    |                   |
| Jumlah Beban     |          | <u>(\$ 9.328)</u> |
| Labar Bersih     |          | \$ 2.262          |

Andreson Cooper Co

Laporan Laba Ditahan

31 des 2007

|                         |                   |                 |
|-------------------------|-------------------|-----------------|
| Labar ditahan           |                   | \$ 11.310       |
| Labar Bersih            | \$ 2.262          |                 |
| Dividen                 | <u>(\$ 3.000)</u> |                 |
| Penurunan labar ditahan |                   | <u>(\$ 738)</u> |
| Labar ditahan akhir     |                   | \$ 10.572       |

Andreson Cooper co

Neraca

Per 31 des 2007

| Asset Lancar        |             | Kewajiban dan Ekuitas      |           |
|---------------------|-------------|----------------------------|-----------|
| Aset Lancar         |             | Kewajiban lancar           |           |
| Kas                 | \$ 19.472   | Utang Usaha                | \$ 5.472  |
| Piutang usaha       | \$ 6.920    | Utang Bunga                | \$ 83     |
| Sewa dibayar dimuka | \$ 2.280    | Wesel Bayar                | \$ 5.700  |
| Jumlah asset lancar | \$ 28.672   | Jumlah kewajiban lancar    | \$ 11.255 |
| Asset Tetap         |             | Ekuitas                    |           |
| Peralatan           | \$ 18.050   | Saham Biasa                | \$ 20.000 |
| Akm. Peralatan      | \$ ( 9.985) | laba ditahan               | \$ 10.572 |
| Jumlah Asset Tetap  | \$ 13.065   | Jumlah ekuitas             | \$ 30.572 |
| Jumlah Asset        | \$ 41.737   | Jumlah kewajiban & ekuitas | \$ 41.872 |