

Nama : Arnesia Az Zahra

NPM : 2313031066

Date

ED BRADLEY CO

Neraca Lajur (Pisial)

Untuk bulan Yang Terakhir - 30 April 2007

| (12) Judul Akun     | NSD       |        | laporan laba Rugi |        | Neraca    |        |
|---------------------|-----------|--------|-------------------|--------|-----------|--------|
|                     | D         | K      | D                 | K      | D         | K      |
| Kas                 | \$ 19.472 | -      | -                 | -      | \$ 19.472 | -      |
| Piutang Usaha       | 6.920     | -      | -                 | -      | 6.920     | -      |
| sewa dibayar dimuka | 2.280     | -      | -                 | -      | 2.280     | -      |
| Peralatan           | 18.050    | -      | -                 | -      | 18.050    | -      |
| Akm. Penyusutan     | -         | 4.895  | -                 | -      | -         | 4.895  |
| Wesel bayar         | -         | 5.700  | -                 | -      | -         | 5.700  |
| Utang usaha         | -         | 5.472  | -                 | -      | -         | 5.472  |
| Modal Bradley       | -         | 34.960 | -                 | -      | -         | 34.960 |
| Penarikan Bradley   | 6.650     | -      | -                 | -      | 6.650     | -      |
| Pendapatan jasa     | -         | 11.590 | -                 | 11.590 | -         | -      |
| Beban Gaji          | 6.840     | -      | 6.840             | -      | -         | -      |
| Beban sewa          | 2.260     | -      | 2.260             | -      | -         | -      |
| Beban penyusutan    | 145       | -      | 145               | -      | -         | -      |
| Beban bunga         | 83        | -      | 83                | -      | -         | -      |
| Utang bunga         | -         | 83     | -                 | -      | -         | 83     |

E.D. BRADLEY CO  
Neraca Berklasifikasi

| Aktiva              |            | Pasiva                    |           |
|---------------------|------------|---------------------------|-----------|
| Aktiva lancar       |            | Kewajiban lancar          |           |
| Kas                 | \$ 19.472  | Utang usaha               | \$ 5.472  |
| Utang usaha         | \$ 6.926   | Utang bunga               | \$ 83     |
| sewa dibayar dimuka | \$ 2.280   | Total kewajiban lancar    | \$ 5.555  |
| Total aktiva lancar | \$ 28.672  |                           |           |
| Aktiva Tetap        |            | Kewajiban jangka panjang  |           |
| Peralatan           | \$ 18.050  | Wesel bayar               | \$ 5.700  |
| Akm. penyusutan     | \$ (4.895) | Total kewajiban           | \$ 11.255 |
| Total aktiva tetap  | \$ 13.155  |                           |           |
| Total Aktiva        | \$ 41.827  | Equitas pemilik           |           |
|                     |            | Modal Bradley             | \$ 34.960 |
|                     |            | Total kewajiban + Ekuitas | \$ 46.315 |

• Hitunglah angka-angka yang hilang

|                       | Alatorre Company | Eduardo Company |
|-----------------------|------------------|-----------------|
| Penjualan             | \$ 90.000        | 100.000 (D)     |
| Retur penjualan       | 9.000 (A)        | \$ 5.000        |
| Penjualan bersih      | 81.000           | 95.000          |
| Harga pokok penjualan | 56.000           | 57.000 (E)      |
| laba kotor            | 25.000 (B)       | 38.000          |
| Beban Operasi         | 15.000           | 23.000          |
| laba bersih           | 10.000 (C)       | 15.000          |



$$\begin{aligned}
 \text{a.) Retur penjualan} &= \text{penjualan} - \text{penjualan bersih} \\
 &= 90.000 - 81.000 \\
 &= 9.000
 \end{aligned}$$

$$\begin{aligned}
 \text{b.) Laba kotor} &= \text{penjualan bersih} - \text{Hpp} \\
 &= 81.000 - 56.000 \\
 &= 25.000
 \end{aligned}$$

$$\begin{aligned}
 \text{c.) Laba bersih} &= \text{labanya bersih} - \text{beban operasi} \\
 &= 25.000 - 15.000 \\
 &= 10.000
 \end{aligned}$$

$$\begin{aligned}
 \text{d.) penjualan} &= \text{penjualan bersih} + \text{retur penjualan} \\
 &= 95.000 + 5.000 \\
 &= 100.000
 \end{aligned}$$

$$\begin{aligned}
 \text{e.) Hpp} &= \text{penjualan bersih} - \text{labanya kotor} \\
 &= 95.000 - 38.000 \\
 &= 57.000
 \end{aligned}$$