

Nama : Ratih Apriyani

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| <del>Sal</del> Akun |                  | Debet | Kredit |
|---------------------|------------------|-------|--------|
| 1. April            | kas kecil        | 200   |        |
|                     | kas              |       | 200    |
| 10 April            | beban angkut     | 60    |        |
|                     | Pertengkapan     | 25    |        |
|                     | beban Perangko   | 33    |        |
|                     | Piutang karyawan | 17    |        |
|                     | beban nupa-nupa  | 36    |        |
|                     | kas kecil        |       | 171    |
| 10 April            | kas kecil        | 100   |        |
|                     | kas              |       | 100    |
| 20 April            | kas kecil        | 200   |        |
|                     | kas              |       | 200    |
|                     |                  | 671   | 671    |

## ② rekonsiliasi bank

|                                          | Per bank | Per buku => | Perbank | Per buku |
|------------------------------------------|----------|-------------|---------|----------|
| Saldo 31 Juli                            | 8.650    | 9.250       | 8.650   | 9.250    |
| Deposito, Juli                           | 5.000    | 5.810       | + 810   |          |
| Cek-cek bulan, Juli                      | 4.000    | 3.100       | - 900   |          |
| Wesel ditagih, Juli                      | 1.000    | 1.000       | + 1.000 |          |
| Beban jasa, Juli                         | 15       | 15          | - 15    |          |
| Cek dikembalikan<br>(dicatat sbgi biaya) | 335      | 335         | - 335   |          |
|                                          |          |             | 9.900   | 9.900    |

## Jurnal

|                 | Debet | Kredit |
|-----------------|-------|--------|
| Kas             | 1.000 |        |
| Wesel tagih     |       | 1.000  |
| Beban jasa bank | 15    |        |
| Kas             |       | 15     |
| Piutang usaha   | 335   |        |
| Kas             |       | 335    |
| Piutang usaha   | 1.350 |        |
| Kas             |       | 1.350  |