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### Kasus 3

| ① | Tanggal  | Akun                                                                                                 | Debit                      | Kredit |
|---|----------|------------------------------------------------------------------------------------------------------|----------------------------|--------|
|   | 1 April  | Kas kecil<br>kas                                                                                     | 200                        | 200    |
|   | 10 April | Beban Angkut<br>Perengkapan<br>Beban perangko<br>Piutang karyawan<br>Beban Kupon-rupiah<br>kas kecil | 60<br>25<br>33<br>17<br>36 | 171    |
|   | 10 April | kas kecil<br>kas                                                                                     | 100                        | 100    |
|   | 20 April | kas kecil<br>kas                                                                                     | 200                        | 200    |
|   |          | Jumlah                                                                                               | 671                        | 671    |

### ② Rekonstruksi Bank

|                       | PerBank | PerBank → | PerBank | PerBank |
|-----------------------|---------|-----------|---------|---------|
| Saldo 30 Juli         | 8.680   | 9.280     | 8.650   | 9.280   |
| Deposito, Juli        | 5000    | 5.810     | +810    |         |
| Cek-cek bulan Juli    | 9000    | 3.100     | -900    |         |
| Beban Jara-jari, Juli | 1000    | "         | 1000    | +1000   |
| Wesel ditengah, Juli  | 15      | "         | 15      | -15     |
| Cek di kembalikan     | 335     | "         | 335     | -335    |
|                       |         |           | 9.900   | 9.900   |

Jurnal :

|                 | Debit | Kredit |
|-----------------|-------|--------|
| kas             | 1.000 |        |
| wesel tagih     |       | 1000   |
| Beban jara Bank | 15    |        |
| kas             |       | 15     |
| Piutang usaha   | 335   |        |
| kas             |       | 335    |
|                 | 1.350 | 1.350  |