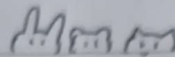


# Study Case 13



## 1). Analisis Transaksi

| Tanggal    | Jenis transaksi             | Akun yang terlibat | Debit | Kredit | Jumlah (Rupiah) |
|------------|-----------------------------|--------------------|-------|--------|-----------------|
| Januari    | Modal awal yang disetorkan  | Kas                | Debit |        | 150.000.000     |
|            | dalam bentuk kas            | Modal Awal         |       | Kredit | 150.000.000     |
| Januari    | Membeli Peralatan (tunai)   | Peralatan          | Debit |        | 80.000.000      |
|            |                             | Kas                |       | Kredit | 80.000.000      |
| 3 Januari  | Membeli bahan baku (Kredit) | Bahan baku         | Debit |        | 60.000.000      |
|            |                             | Utang Usaha        |       | Kredit | 60.000.000      |
| 5 Januari  | Penjualan Produk (Kredit)   | Piutang Usaha      | Debit |        | 100.000.000     |
|            |                             | Penjualan          |       | Kredit | 100.000.000     |
| 20 Januari | Membayar gaji karyawan      | Beban gaji         | Debit |        | 25.000.000      |
|            |                             | Kas                |       | Kredit | 25.000.000      |
| 25 Januari | Membayar utang bahan baku   | Utang Usaha        | Debit |        | 40.000.000      |
|            |                             | Kas                |       | Kredit | 40.000.000      |

## 2). Pencatatan Jurnal Umum

PT Maju Jaya

Jurnal Umum

Periode Januari 2024

| Tanggal | Keterangan    | RPPF | Debit       | Kredit      |
|---------|---------------|------|-------------|-------------|
| 1       | Kas           |      | 150.000.000 |             |
|         | Modal awal    |      |             | 150.000.000 |
| 5       | Peralatan     |      | 80.000.000  |             |
|         | Kas           |      |             | 80.000.000  |
| 10      | Persediaan    |      | 60.000.000  |             |
|         | Utang Usaha   |      |             | 60.000.000  |
| 15      | Piutang Usaha |      | 100.000.000 |             |
|         | Pendapatan    |      |             | 100.000.000 |
| 20      | Beban gaji    |      | 25.000.000  |             |
|         | Kas           |      |             | 25.000.000  |
| 25      | Utang Usaha   |      | 40.000.000  |             |
|         | Kas           |      |             | 40.000.000  |
|         | Jumlah        |      | 455.000.000 | 455.000.000 |

## 3). Posting Buku Besar

PT Maju Jaya

Buku Besar

Periode Januari 2025

⇒ Nama Akun : Kas

| Tanggal | Keterangan  | RPP | Debit       | Kredit     | Saldo       |        |
|---------|-------------|-----|-------------|------------|-------------|--------|
|         |             |     |             |            | Debit       | Kredit |
| 1       | Modal awal  |     | 150.000.000 |            | 150.000.000 |        |
| 5       | Peralatan   |     |             | 80.000.000 | 70.000.000  |        |
| 20      | BPban gaji  |     |             | 25.000.000 | 45.000.000  |        |
| 25      | utang usaha |     |             | 40.000.000 | 5.000.000   |        |

⇒ Nama Akun : Piutang usaha

| Tanggal | Keterangan | RPP | Debit       | Kredit | Saldo       |        |
|---------|------------|-----|-------------|--------|-------------|--------|
|         |            |     |             |        | Debit       | Kredit |
| 15      | Penjualan  |     | 100.000.000 |        | 100.000.000 |        |

⇒ Nama Akun : Peralatan

| Tanggal | Keterangan | RPP | Debit      | Kredit | Saldo      |        |
|---------|------------|-----|------------|--------|------------|--------|
|         |            |     |            |        | Debit      | Kredit |
| 5       | Kas        |     | 80.000.000 |        | 80.000.000 |        |

⇒ Nama Akun : Persediaan

| Tanggal | Keterangan  | RPP | Debit      | Kredit | Saldo      |        |
|---------|-------------|-----|------------|--------|------------|--------|
|         |             |     |            |        | Debit      | Kredit |
| 10      | utang usaha |     | 60.000.000 |        | 60.000.000 |        |

⇒ Nama Akun : utang usaha

| Tanggal | Keterangan | RPP | Debit      | Kredit     | Saldo |        |
|---------|------------|-----|------------|------------|-------|--------|
|         |            |     |            |            | Debit | Kredit |
| 10      | Bahan baku |     |            | 60.000.000 |       |        |
| 25      | Kas        |     | 40.000.000 |            |       |        |

⇒ Nama Akun : Modal

| Tanggal | Keterangan | Ref | Debit | Kredit      | Saldo |             |
|---------|------------|-----|-------|-------------|-------|-------------|
|         |            |     |       |             | Debit | Kredit      |
| 1       | Modal awal |     |       | 150.000.000 |       | 150.000.000 |

⇒ Nama Akun : Pendapatan

| Tanggal | Keterangan | Ref | Debit | Kredit      | Saldo |             |
|---------|------------|-----|-------|-------------|-------|-------------|
|         |            |     |       |             | Debit | Kredit      |
| 15      | Pendapatan |     |       | 100.000.000 |       | 100.000.000 |

⇒ Nama Akun : Bpban gaji

| Tanggal | Keterangan             | Ref | Debit      | Kredit | Saldo      |        |
|---------|------------------------|-----|------------|--------|------------|--------|
|         |                        |     |            |        | Debit      | Kredit |
| 20      | Membayar gaji karyawan |     | 25.000.000 |        | 25.000.000 |        |

## 9. Ayat Penyesuaian

PT Maju Jaya

Jurnal Penyesuaian

Periode Januari 2025

| Tanggal | Keterangan                      | Ref | Debit      | Kredit     |
|---------|---------------------------------|-----|------------|------------|
| 31      | Persediaan bahan baku           |     | 30.000.000 |            |
|         | Ikhtisar laba rugi              |     |            | 30.000.000 |
| 31      | Bpban Piutang yang tak terpisih |     | 3.000.000  |            |
|         | Penyisihan piutang tak terpisih |     |            | 3.000.000  |
| 31      | Beban bunga                     |     | 1.500.000  |            |
|         | Utang bunga                     |     |            | 1.500.000  |
| 31      | Beban penyusutan                |     | 8.000.000  |            |
|         | Akumulasi penyusutan alat       |     |            | 8.000.000  |
|         | Jumlah                          |     | 42.500.000 | 42.500.000 |

## 5. Neraca Saldo

| Nama Akun                       | Neraca Saldo |             | AJP        |            | N.S         |             | Laba / Rugi |             | Neraca      |             |
|---------------------------------|--------------|-------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                                 | D            | K           | D          | K          | D           | K           | D           | K           | D           | K           |
| Kas                             | 5.000.000    |             |            |            | 5.000.000   |             |             |             | 5.000.000   |             |
| Piutang Usaha                   | 100.000.000  |             |            |            | 100.000.000 |             |             |             | 100.000.000 |             |
| Penyisihan Piutang tak terbayar |              |             |            | 3.000.000  |             | 3.000.000   |             |             |             | 3.000.000   |
| Persediaan                      | 80.000.000   |             |            |            | 80.000.000  |             |             |             | 80.000.000  |             |
| Persediaan bahan baku           | 60.000.000   |             | 30.000.000 |            | 30.000.000  |             |             |             | 30.000.000  |             |
| Akumulasi penyusutan persediaan |              |             |            | 8.000.000  |             | 8.000.000   |             |             |             | 8.000.000   |
| Utang Usaha                     |              | 20.000.000  |            |            |             | 20.000.000  |             |             |             | 20.000.000  |
| Utang Bunga                     |              |             |            | 1.500.000  |             | 1.500.000   |             |             |             | 1.500.000   |
| Modal                           |              | 150.000.000 |            |            |             | 150.000.000 |             |             |             | 150.000.000 |
| Pendapatan                      |              | 100.000.000 |            |            |             | 100.000.000 |             | 100.000.000 |             |             |
| Ekstrak laba rugi               |              |             |            | 30.000.000 |             | 30.000.000  |             | 30.000.000  |             |             |
| Beban gaji                      | 25.000.000   |             |            |            | 25.000.000  |             | 25.000.000  |             |             |             |
| Beban penyusutan                |              |             | 8.000.000  |            | 8.000.000   |             | 8.000.000   |             |             |             |
| Beban piutang tak terbayar      |              |             | 3.000.000  |            | 3.000.000   |             | 3.000.000   |             |             |             |
| Beban bunga                     |              |             | 1.500.000  |            | 1.500.000   |             | 1.500.000   |             |             |             |
| Jumlah                          | 270.000.000  | 270.000.000 | 42.500.000 | 42.500.000 | 312.000.000 | 312.000.000 | 37.500.000  | 130.000.000 | 275.000.000 | 182.500.000 |
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