

Nama : Mega Marsanda PutriNPM : 2413031054Kelas : 2024 BMateri : Akuntansi keuangan Menengah

| Tanggal | Ket                      | Ref | Debit     | Kredit    |
|---------|--------------------------|-----|-----------|-----------|
| Apr 01  | Kas                      |     | \$ 32.000 | -         |
|         | Peralatan                |     | \$ 14.000 |           |
|         | Modal                    |     | -         | \$ 46.000 |
| 05      | Pertanggungjawaban       |     | \$ 700    |           |
|         | Utang                    |     | -         | \$ 700    |
| 07      | Sewa dibayar dimuka      |     | \$ 600    |           |
|         | Kas                      |     | -         | \$ 600    |
| 11      | Piutang                  |     | \$ 1.100  |           |
|         | Pendapatan jasa          |     | -         | \$ 1.100  |
| 12      | Kas                      |     | \$ 3.200  |           |
|         | Pendapatan jasa          |     |           | \$ 3.200  |
| 17      | Kas                      |     | \$ 2.300  |           |
|         | Pendapatan jasa          |     |           | \$ 2.300  |
| 21      | Beban gaji               |     | \$ 110    |           |
|         | Kas                      |     | -         | \$ 110    |
| 30      | Beban gaji               |     | \$ 1.160  |           |
|         | Kas                      |     | -         | \$ 1.160  |
|         | Beban pertanggungjawaban |     | \$ 120    |           |
|         | Kas                      |     | -         | \$ 120    |
|         | Peralatan                |     | \$ 6.100  |           |
|         | Kas                      |     | -         | \$ 6.100  |
|         |                          |     | \$ 61.390 | \$ 61.390 |

| Akun                            | NSD     |         | L/P     |         | Neraca |        |
|---------------------------------|---------|---------|---------|---------|--------|--------|
|                                 | Debit   | Kredit  | Debit   | Kredit  | Debit  | Kredit |
| Kas                             | 9.000   | -       | -       | -       | 9.000  | -      |
| Persediaan Barang Dagang        | 80.000  | -       | -       | -       | 80.000 | -      |
| Penjualan                       | -       | 450.000 | -       | 450.000 | -      | -      |
| Ketun dan Pengurangan Penjualan | 10.000  | -       | 10.000  | -       | -      | -      |
| Diskon Penjualan                | 5.000   | -       | 5.000   | -       | -      | -      |
| Harga Pokok Penjualan           | 250.000 | -       | 250.000 | -       | -      | -      |