

Asnia Sundari  
2413031040

No. \_\_\_\_\_

Date : \_\_\_\_\_

Beverly Crusher

Jurnal Umum

Periode 30 April

dalam dollar (\$)

| Tanggal | Keterangan                 | Ref | Debet  | Kredit |
|---------|----------------------------|-----|--------|--------|
| April   | Kas                        |     | 32.000 |        |
| 2.      | Peralatan                  |     | 14.000 |        |
|         | Modal                      |     |        | 46.000 |
| 3.      | Perlengkapan               |     | 700    |        |
|         | Hutang                     |     |        | 100    |
| 7.      | Sewa dibayar dimuka        |     | 600    |        |
|         | Kas                        |     |        | 600    |
| 11.     | Piutang                    |     | 1.100  |        |
|         | pendapatan jasa            |     |        | 1.100  |
| 12.     | Kas                        |     | 3.200  |        |
|         | pendapatan diterima dimuka |     |        | 3.200  |
| 17.     | Kas                        |     | 2.300  |        |
|         | pendapatan jasa            |     |        | 2.300  |
| 21.     | Beban asuransi             |     | 110    |        |
|         | Kas                        |     |        | 110    |
| 30.     | Beban gaji                 |     | 1.160  |        |
|         | Kas                        |     |        | 1.160  |
| 30.     | Beban perlengkapan         |     | 120    |        |
|         | perlengkapan               |     |        | 120    |
| 30.     | Peralatan                  |     | 6.100  |        |
|         | Modal                      |     |        | 6.100  |
|         | Total                      |     | 61.390 | 61.390 |

# Alvarez Company

## Neraca Lajur

Periode 31 Mei 2007

| Akun                                         | Neraca saldo yang telah disesuaikan |         | Laporan laba/rugi |         | Neraca |   |
|----------------------------------------------|-------------------------------------|---------|-------------------|---------|--------|---|
|                                              | D                                   | K       | D                 | K       | D      | K |
| Kas                                          | 9.000                               |         |                   |         | 9000   |   |
| Persediaan barang dagang                     | 80.000                              |         | 80.000            |         | 80.000 |   |
| Penjualan                                    |                                     | 450.000 |                   | 450.000 |        |   |
| Retur dan pengeluaran <sup>pen-</sup> jualan | 10.000                              |         | 10.000            |         |        |   |
| Diskon penjualan                             | 5.000                               |         | 5.000             |         |        |   |
| Harga pokok penjualan                        | 250.000                             |         | 250.000           |         |        |   |
|                                              |                                     |         |                   |         |        |   |
|                                              |                                     |         |                   |         |        |   |
|                                              |                                     |         |                   |         |        |   |
|                                              |                                     |         |                   |         |        |   |