

Nama: Ivan Kurniawan

NPM: 2453031005

Kelas: 2024 C

Mata kuliah: AKM

| Akun                            | NSD     |         | L/R     |         | NERACA |    |
|---------------------------------|---------|---------|---------|---------|--------|----|
|                                 | DR      | KR      | DR      | KR      | DR     | KR |
| Kas                             | 9.000   | -       | -       | -       | 9.000  | -  |
| Persediaan barang dagang        | 80.000  | -       | -       | -       | 80.000 | -  |
| Penjualan                       | -       | 450.000 | -       | 450.000 | -      | -  |
| Retur dan pengurangan penjualan | 10.000  | -       | 10.000  | -       | -      | -  |
| Diskon penjualan                | 5.000   | -       | 5.000   | -       | -      | -  |
| Harga pokok penjualan           | 250.000 | -       | 250.000 | -       | -      | -  |

| Tanggal   | Keterangan           | Ref | Debit     | Kredit                |
|-----------|----------------------|-----|-----------|-----------------------|
| April 02. | Kas                  |     | \$ 32.000 | -                     |
|           | Peralatan            |     | \$ 14.000 | -                     |
|           | modal                |     | -         | \$ 46.000             |
| 03.       | Perlengkapan         |     | \$ 700    | -                     |
|           | utang                |     | -         | \$ 700                |
| 07.       | sewa dibayar di muka |     | \$ 600    | -                     |
|           | Kas                  |     | -         | \$ 600                |
| 11.       | Piutang              |     | \$ 1.100  | -                     |
|           |                      |     | -         | \$ 1.100              |
| 12.       | Kas                  |     | \$ 3.200  | -                     |
|           | pendapatan jasa      |     | -         | \$ 3.200              |
| 17.       | Kas                  |     | \$ 2.300  | <del>\$ 2.300</del> - |
|           | pendapatan jasa      |     | -         | \$ 2.300              |
| 21.       | Beban gaji           |     | \$ 110    | -                     |
|           | Kas                  |     | -         | \$ 110                |
| 30.       | Beban gaji           |     | \$ 1.160  | -                     |
|           | Kas                  |     | -         | \$ 1.160              |
|           | Beban perlengkapan   |     | \$ 120    | -                     |
|           | Perlengkapan         |     | -         | \$ 120                |
|           | Peralatan            |     | \$ 6.100  | -                     |
|           | Kas                  |     | -         | \$ 6.100              |
| Jumlah    |                      |     | \$ 61.390 | \$ 61.390             |