

Nama : Revie Nevada Extin  
 HPM : 2413031027  
 kelas : 2024 A  
 Matkul : Akuntansi keuangan Menengah  
 Prodi : Pendidikan Ekonomi

Perusahaan Jasa  
 Jurnal Umum  
 per 31 April 2024

| Tanggal |    | Akuri / Keterangan        | Ref | Debit  | Kredit |
|---------|----|---------------------------|-----|--------|--------|
| April   | 2  | Kas                       |     | 32.000 |        |
|         |    | Peralatan                 |     | 14.000 |        |
|         |    | Modal Beverly             |     |        | 46.000 |
|         | 3  | Perlengkapan              |     | 700    |        |
|         |    | Utang                     |     |        | 700    |
|         | 7  | Beban sewa                |     | 600    |        |
|         |    | Kas                       |     |        | 600    |
|         | 11 | Piutang                   |     | 1.100  |        |
|         |    | Pendapatan jasa           |     |        | 1.100  |
|         | 12 | Kas                       |     | 3.200  |        |
|         |    | pendapatan dibayar 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 |

Metaca Lajur

| Akun                            | Neraca Saldo |         | Laporan Laba-Rugi |         | Neraca |     |
|---------------------------------|--------------|---------|-------------------|---------|--------|-----|
|                                 | yang telah   |         | Disesuaikan       |         |        |     |
|                                 | Dr.          | kr.     | Dr.               | kr.     | Dr.    | kr. |
| Kas                             | 9.000        |         |                   |         | 9.000  |     |
| Persediaan Barang Dagang        | 80.000       |         |                   |         | 80.000 |     |
| Pengjualan                      |              | 450.000 |                   | 450.000 |        |     |
| Petuk dan pengurangan penjualan | 10.000       |         | 10.000            |         |        |     |
| Diskon penjualan                | 5.000        |         | 5.000             |         |        |     |
| Harga pokok penjualan           | 250.000      |         | 250.000           |         |        |     |