

Nama : Waly Tanti Eitrani  
 NPM : 2413031031  
 Kelas : 24 A  
 Mata kuliah : Akuntansi keuangan menengah

Perusahaan Jasa  
 Jurnal Umum  
 Per 31 April

| Tanggal | Nama Akun / keterangan     | Debit  | Kredit |
|---------|----------------------------|--------|--------|
| April 2 | Kas                        | 32.000 |        |
|         | Peralatan                  | 14.000 |        |
|         | Modal Christine Ewing      |        | 46.000 |
| 3       | Perlengkapan               | 700    |        |
|         | Utang Usaha                |        | 700    |
| 7       | Beban Sewa                 | 600    |        |
|         | Kas                        |        | 600    |
| 11      | Kas                        | 1.100  |        |
|         | Pendapatan Jasa            |        | 1.100  |
| 12      | Kas                        | 3.200  |        |
|         | Pendapatan dibayar di muka |        | 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 (komputer)       | 5.100  |        |
|         | Modal Christine Ewing      |        | 5.100  |
|         | JUMLAH                     | 61.390 | 61.390 |

Alvarez Company  
Neraca Lajur  
Per 31 Mei 2007

| AKUN                        | Neraca Saldo |         | Laporan     |         | Neraca |        |
|-----------------------------|--------------|---------|-------------|---------|--------|--------|
|                             | yang telah   |         | Laba - Rugi |         |        |        |
|                             | Disesuaikan  |         |             |         |        |        |
|                             | Debit        | Kredit  | Debit       | Kredit  | Debit  | Kredit |
| Kas                         | 9.000        |         |             |         | 9.000  |        |
| Persediaan Barang Dagang    | 80.000       |         |             |         | 80.000 |        |
| Penjualan                   |              | 450.000 |             | 450.000 |        |        |
| Retur dan Pengurangan Penj. | 10.000       |         | 10.000      |         |        |        |
| Diskon Penjualan            | 5.000        |         | 5.000       |         |        |        |
| Harga pokok penjualan       | 250.000      |         | 250.000     |         |        |        |

Anderson Cooper CO.  
Laporan Laba/Rugi  
per 31 Desember 2007

Pendapatan

|                 |           |
|-----------------|-----------|
| Pendapatan Jasa | \$ 11.590 |
|-----------------|-----------|

Beban Usaha

|            |          |
|------------|----------|
| Beban gaji | \$ 6.840 |
|------------|----------|

|            |          |
|------------|----------|
| Beban sewa | \$ 2.260 |
|------------|----------|

|                  |        |
|------------------|--------|
| Beban penyusutan | \$ 145 |
|------------------|--------|

|             |       |
|-------------|-------|
| Beban bunga | \$ 83 |
|-------------|-------|

|             |            |
|-------------|------------|
| Total Beban | \$ (9.628) |
|-------------|------------|

|             |          |
|-------------|----------|
| Labu Bersih | \$ 2.262 |
|-------------|----------|

Anderson Cooper CO.  
Laporan laba ditahan  
Per 31 Desember 2007

|              |           |
|--------------|-----------|
| Labu ditahan | \$ 11.360 |
|--------------|-----------|

|             |          |
|-------------|----------|
| Labu bersih | \$ 2.262 |
|-------------|----------|

|             |           |
|-------------|-----------|
| Total Beban | \$ 13.572 |
|-------------|-----------|

|         |            |
|---------|------------|
| Dividen | \$ (3.000) |
|---------|------------|

|              |           |
|--------------|-----------|
| Labu Ditahan | \$ 10.572 |
|--------------|-----------|

Anderson Cooper CO.  
Laporan Neraca  
Per 31 Desember 2007

Aktiva

Aktiva Lancar

|                      |           |           |
|----------------------|-----------|-----------|
| Kas                  | \$ 19.972 |           |
| Piutang Usaha        | \$ 6.920  |           |
| Sewa dibayar di muka | \$ 2.280  |           |
| Total Aktiva Lancar  |           | \$ 28.672 |

Aktiva Tetap

|                      |            |           |
|----------------------|------------|-----------|
| Peralatan            | \$ 18.050  |           |
| Akumulasi penyusutan | \$ (4.985) |           |
| Total Aktiva Tetap   |            | \$ 13.065 |
| Total Aktiva / Aset  |            | \$ 41.737 |

Kewajiban Lancar

|                        |          |           |
|------------------------|----------|-----------|
| Wesel bayar            | \$ 5.700 |           |
| Utang Usaha            | \$ 5.972 |           |
| Utang bunga            | \$ 83    |           |
| Total kewajiban lancar |          | \$ 11.255 |

Equitas

|               |           |           |
|---------------|-----------|-----------|
| Saham biasa   | \$ 20.000 |           |
| Laba ditahan  | \$ 10.572 |           |
| Total Equitas |           | \$ 30.572 |

|                           |  |           |
|---------------------------|--|-----------|
| Total Kewajiban & Equitas |  | \$ 41.872 |
|---------------------------|--|-----------|