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Peralatan Kantor

No. : 112

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
31/12/199A		Saldo awal				900,000	

Akumulasi Penyusutan

No. : 113

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
31/12/199A		Saldo Awal					180,000

Hutang Dagang

No. : 210

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
31/12/199A		Saldo awal					500,000
199B							
Jan 31		BB		-	1,650,000		2,150,000
		KK		1,000,000			1,150,000
		JU		62,700			1,087,300

Penjualan

No. : 401

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		BJ			2,300,000		2,300,000
		KM			530,000		2,830,000

Potongan Penjualan

No. : 402

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		KK		20,000		20,000	

Penjualan Retur & Potongan Harga

No. : 403

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		JU		50,000		50,000	

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Pembelian

No. : 410

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		BB		1,650,000		1,650,000	
		KK		250,000		1,900,000	

Potongan Pembelian

No. : 411

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		KK			22,500		22,500

Pembelian Retur & Potongan Harga

No. : 412

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		JU			62,700		62,700

Biaya Gaji

No. : 510

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		KK		850,000		850,000	

Biaya Listrik, Air & Telpon

No. : 515

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
199B							
Jan 31		KK		56,000		56,000	

PD KERTAJAYA
NERACA SALDO
Per 31 Januari 199B

Nama Perkiraan	Nomor Perkiraan	Debit	Kredit
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Kas	101	826,500	
Piutang Dagang	110	750,000	
Persediaan Brg	111	500,000	
Peralatan Kantor	112	900,000	
Akum. Penyusutan	113		180,000
Hutang Dagang	210		1,087,300
Modal Karta	310		1,670,000
Penjualan	401		2,830,000
Potongan Penjualan	402	20,000	
Penj. Retur &Pot.Har	403	50,000	
Pembelian	410	1,900,000	
Potongan Pembelian	411		22,500
Pemb. Retur & Pot.	412		62,700
Biaya Gaji	510	850,000	
Biaya Listrik,air,telp	515	56,000	
		5,852,500	5,852,500

Buku Besar

Penjualan

Tgl.	No.Bukti	Keterangan	Ref.	Debit	Kredit	Sal do	
						Debet	Kredit
Feb.28		Buku Penjualan			6,360,000	6,360,000	
12	NK-01	Retur Penjualan, Tk. A		40,000		6,320,000	
22	NK-02	Retur Penjualan, Tk. M		50,000		6,270,000	
25	NK-03	Retur Penjualan, Tk. K		30,000		6,240,000	

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