**SOAL:**

Transaksi bulan April 2014 atas usaha bengkel Pak Budi bernama BENGKEL MAJU adalah sebagai berikut:

1 April Tn. Budi mendirikan BENGKEL MAJU dengan menyetor uang pribadinya ke kas perusahaan sebesar 30.000.000

5 April Untuk menambah kas perusahaan, Tn. Budi meminjam uang ke Bank sebesar 10.000.000

8 April Perusahaan Tn. Budi membeli perlengkapan bengkel sebesar 13.000.000 secara tunai.

9 April Tn. Budi mengambil uang kas prusahaan untuk keperluan pribadi sebesar 1.500.000

15 April Tn. Budi membeli perlengkapan bengkel dari toko ERLANGGA sebesar 2.000.000 secara kredit.

19 April Tn. Budi membayar sebagian hutangnya pada toko ERLANGGA sebesar 500.000

21 April Tn. Budi menerima pendapatan jasa bengkel 5.000.000

22 April Tn. Budi membayar gaji pegawai 1.500.000

25 April Tn. Budi melakukan jasa perbaikan mobil sebesar 1.000.000 dan pembayarannya akan diterima 1 bulan kemudian

27 April Perlengkapan bengkel yang sudah terpakai sebesar 800.000

30 April Tn. Budi membayar uang sewa ruko sebesar 700.000 untuk 2 bulan

Diminta:Buatlah Jurnal Umum, Buku Besar, Jurnal Penyesuaian, Neraca Saldo setelah disesuaikan, dan Laporan Keuangan dari transaksi di atas!

**JAWAB**

**Jurnal Umum**

**BENGKEL MAJU**

**JURNAL UMUM**

**UNTUK PERIODE APRIL 2014**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tgl** |  | **Akun/ Keterangan** | **Ref** | **Debet (Rp)** | **Kredit (Rp)** |
| April  2014 | 1 | Kas |  | 30.000.000 |  |
|  | Modal |  |  | 30.000.000 |
|  |  |  |  |  |
| 5 | Kas |  | 10.000.000 |  |
|  | Utang Bank |  |  | 10.000.000 |
|  |  |  |  |  |
| 8 | Perlengkapan |  | 13.000.000 |  |
|  | Kas |  |  | 13.000.000 |
|  |  |  |  |  |
| 9 | Prive |  | 1.500.000 |  |
|  | Kas |  |  | 1.500.000 |
|  |  |  |  |  |
| 15 | Perlengkapan |  | 2.000.000 |  |
|  | Hutang Usaha |  |  | 2.000.000 |
|  |  |  |  |  |
| 19 | Hutang Usaha |  | 500.000 |  |
|  | Kas |  |  | 500.000 |
|  |  |  |  |  |
| 21 | Kas |  | 5.000.000 |  |
|  | Pendapatan Jasa |  |  | 5.000.000 |
|  |  |  |  |  |
| 22 | Beban Gaji |  | 1.500.000 |  |
|  | Kas |  |  | 1.500.000 |
|  |  |  |  |  |
| 25 | Piutang |  | 1.000.000 |  |
|  | Pendapatan Jasa |  |  | 1.000.000 |
|  |  |  |  |  |
| 27 | Beban Perlengkapan |  | 800.000 |  |
|  | Perlengkapan |  |  | 800.000 |
|  |  |  |  |  |
| 30 | Sewa dibayar di Muka |  | 700.000 |  |
|  | Kas |  |  | 700.000 |
|  |  |  |  |  |
| **Total** | | | | 66.000.000 | 66.000.000 |

**Buku Besar bentuk Saldo**

**BENGKEL MAJU**

**BUKU BESAR**

**UNTUK PERIODE APRIL 2014**

Akun: Kas

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debet | Kredit | | Saldo | | | |
| Debet | | Kredit | |
| 1. | 01-04-14 |  |  | 30.000.000 |  | | 30.000.000 | |  | |
| 2. | 05-04-14 |  |  | 10.000.000 |  | | 40.000.000 | |  | |
| 3. | 08-04-14 |  |  |  | 13.000.000 | | 27.000.000 | |  | |
| 4. | 09-04-14 |  |  |  | 1.500.000 | | 25.500.000 | |  | |
| 5. | 19-04-14 |  |  |  | 500.000 | | 25.000.000 | |  | |
| 6. | 21-04-14 |  |  | 5.000.000 |  | | 30.000.000 | |  | |
| 7. | 22-04-14 |  |  |  | 1.500.000 | | 28.500.000 | |  | |
| 8. | 30-04-14 |  |  |  | 700.000 | | 27.800.000 | |  | |
| **Total** | | | | | | 27.800.000 | |  | |

Akun: Modal

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 01-04-14 |  |  |  | 30.000.000 |  | 30.000.000 |
| **Total** | | | | | |  | 30.000.000 |

Akun: Piutang

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 25-04-14 |  |  | 1.000.000 |  | 1.000.000 |  |
| **Total** | | | | | | 1.000.000 |  |

Akun: Perlengkapan

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 08-04-14 |  |  | 13.000.000 |  | 13.000.000 |  |
| 2. | 15-04-14 |  |  | 2.000.000 |  | 15.000.000 |  |
| 3. | 27-04-14 |  |  |  | 800.000 |  | 14.200.000 |
| **Total** | | | | | |  | 14.200.000 |

Akun: Beban Gaji

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. |  |  |  |  |  |  |  |
| **Total** | | | | | | 27.800.000 |  |

Akun: Sewa Dibayar di Muka

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 30.04-14 |  |  | 700.000 | 350.000 | 350.000 |  |
| **Total** | | | | | | 350.000 |  |

Akun: Hutang Usaha

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 15-04-14 |  |  |  | 2.000.000 |  | 2.000.000 |
| 2. | 19-04-14 |  |  | 500.000 |  |  | 1.500.000 |
| **Total** | | | | | |  | 1.500.000 |

Akun: Hutang Bank

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 05-04-14 |  |  |  | 10.000.000 |  |  |
| **Total** | | | | | |  | 10.000.000 |

Akun: Pendapatan

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 21-04-14 |  |  |  | 5.000.000 |  | 5.000.000 |
| 2. | 25-04-14 |  |  |  | 1.000.000 |  | 6.000.000 |
|  |  |  |  |  |  |  |  |
| **Total** | | | | | |  | 6.000.000 |

Akun: Beban Perlengkapan

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 27-04-14 |  |  | 800.000 |  | 800.000 |  |
| **Total** | | | | | | 800.000 |  |

Akun: Prive

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No | Tanggal | Penjelasan | Ref | Debit | Kredit | Saldo | |
| Debit | Kredit |
| 1. | 09-04-14 |  |  | 1.500.000 |  | 1.500.000 |  |
| **Total** | | | | | | 1.500.000 |  |

**Ayat Jurnal Penyesuaian**

**BENGKEL MAJU**

**AYAT JURNAL PENYESUAIAN**

**UNTUK PERIODE APRIL 2014**

|  |  |  |  |
| --- | --- | --- | --- |
| **Tanggal** | **Keterangan** | **Debit** | **Kredit** |
| 31 April 2014 | Beban Sewa | 350.000 |  |
| Sewa Dibayar di Muka |  | 350.000 |
|  |  |  |
| Beban Perlengkapan | 800.000 |  |
| Perlengkapan |  | 800.000 |
|  |  |  |
|  |  |  |
| **Total** | | 1.150.000 | 1.150.000 |

**Neraca Saldo Setelah Disesuaikan**

**BENGKEL MAJU**

**NERACA SALDO DISESUAIKAN**

**UNTUK PERIODE APRIL 2014**

|  |  |  |
| --- | --- | --- |
| **Nama Akun** | **Debit** | **Kredit** |
| Kas | 27.800.000 |  |
| Piutang | 1.000.000 |  |
| Perlengkapan | 14.200.000 |  |
| Sewa dibayar di muka | 350.000 |  |
| Modal Tuan Budi |  | 30.000.000 |
| Hutang Bank |  | 10.000.000 |
| Hutang Usaha |  | 1.500.000 |
| Pendapatan |  | 6.000.000 |
| Prive | 1.500.000 |  |
| Beban Gaji | 1.500.000 |  |
| Beban Perlengkapan | 800.000 |  |
| Beban Sewa | 350.000 |  |
| **Total** | 47.500.000 | 47.500.000 |

**LAPORAN KEUANGAN**

1. **Laporan Laba-Rugi**

**BENGKEL MAJU**

**LAPORAN LABA-RUGI**

**UNTUK PERIODE APRIL 2014**

|  |  |  |
| --- | --- | --- |
| **Pendapatan** |  |  |
| Pendapatan Jasa |  | 6.000.000 |
|  |  |  |
| **Beban-beban** |  |  |
| Beban Sewa | 350.000 |  |
| Beban Gaji | 1.500.000 |  |
| Beban Perlengkapan | 800.000 |  |
| Total Beban |  | (2.650.000) |
| **Laba Bersih** |  | 3.350.000 |

1. **Laporan Perubahan Modal**

**BENGKEL MAJU**

**LAPORAN PERUBAHAN MODAL**

**UNTUK PERIODE APRIL 2014**

|  |  |  |
| --- | --- | --- |
| **Modal Awal** |  | 30.000.000 |
| Laba Bersih | 3.350.000 |  |
| Prive | (1.500.000) |  |
| **Penambahan Modal** |  | 1.850.000 |
| **Modal Akhir (30 April 2014)** |  | 31.850.000 |

1. **Neraca**

**BENGKEL MAJU**

**NERACA**

**UNTUK PERIODE APRIL 2014**

|  |  |  |  |
| --- | --- | --- | --- |
| **Aktiva** | | **Pasiva** | |
| **Aktiva Lancar** | | **Kewajiban** | |
| Kas | 27.800.000 | Hutang Usaha | 1.500.000 |
| Perlengkapan | 14.200.000 | Hutang Bank | 10.000.000 |
| Piutang | 1.000.000 |  |  |
| Sewa dibayar di muka | 350.000 | Modal |  |
|  |  | Modal Akhir | 31.850.000 |
| **Total Aktiva** | **43.350.000** | **Total Pasiva** | **43.350.000** |