

## Chart of Accounts

| Account Code | Account Name         | Account Type |
|--------------|----------------------|--------------|
| 101-001      | Kas di Bank          | Asset        |
| 101-002      | Kas Kecil            | Asset        |
| 102-001      | Piutang Usaha        | Asset        |
| 103-001      | Perlengkapan Kantor  | Asset        |
| 201-001      | Utang Usaha          | Liability    |
| 201-002      | Utang Bank           | Liability    |
| 301-001      | Modal Saham          | Equity       |
| 401-001      | Pendapatan Penjualan | Revenue      |
| 501-001      | Beban Gaji           | Expense      |
| 501-002      | Beban Sewa           | Expense      |
| 1010         | Kas                  | Aset         |
| 1020         | Bank                 | Aset         |
| 2010         | Utang Usaha          | Liabilitas   |
| 3010         | Modal Disetor        | Ekuitas      |
| 4010         | Pendapatan Penjualan | Pendapatan   |
| 5010         | Beban Gaji           | Beban        |
| 5012         | Gaji                 | Asset        |