	UNIVERSITAS LOGISTIK DAN BISNIS INTERNASIONAL Jl. Sari Asih No 54, Sarijadi, Kota Bandung 40151	No. Dokumen	
		No. Revisi	
	LEMBAR EVALUASI ASESMEN	Berlaku Efektif	
		Halaman	

Scan/Foto hasil asesmen mahasiswa yang sudah dikoreksi

NAMA : ARISKA YUNI P.
 KELAS : D3 AK-3A
 NPM : 3213015

Soal 2. PA 1 MENGUNUNG

Adam Bengkel & Reparasi
General Journal

Date	Accounts	Dr	Cr
Des 5.	Salaries Payable		
	Salaries Expense	Rp 3.000.000	
	Cash	Rp 5.200.000	
			Rp 8.200.000
9	Cash		
	Account Receivable	Rp 8.000.000	
			Rp 8.000.000
11	Cash		
	Service Revenue	Rp 10.000.000	
			Rp 10.000.000
12	Utilities Expense		
	Cash	Rp 1.800.000	
			Rp 1.800.000
14	Supplies		
	Cash	Rp 4.750.000	
			Rp 4.750.000
20	Rent Expense		
	Cash	Rp 4.000.000	
			Rp 4.000.000
27	Account Receivable		
	Service Revenue	Rp 3.000.000	
			Rp 3.000.000
28	Cash		
	Unearned Service Revenue	Rp 5.800.000	
			Rp 5.800.000
	Balance	Rp 45.550.000	Rp 45.550.000

Adam Bengkel & Reparasi
Ledger

Dr	Cash	Cr	
10 awal	Rp 8.750.000	5/12 2022	Rp 8.200.000
1 2022	8.000.000	12/12 2022	1.800.000
2 2022	10.000.000	14/12 2022	4.750.000
12 2022	5.800.000	20/12 2022	4.000.000
	Rp 32.550.000		Rp 18.750.000
	Rp 13.800.000		

154.	Accumulated Depreciation	Cr
	saldo awal	Rp 3.500.000
	ASE	600.000
		Rp 4.100.000

201	Account Payable	Cr
	saldo awal	Rp 10.500.000

SIDU



UNIVERSITAS LOGISTIK DAN BISNIS INTERNASIONAL

Jl. Sari Asih No 54, Sarijadi, Kota Bandung 40151

LEMBAR EVALUASI ASESMEN

No. Dokumen


No. Revisi

Berlaku Efektif

Halaman

PT. Adam Bengkel & Reparasi
WORKSHEET
For Desember 31, 2022

No. Acc	EXPLANATION	TRIAL BALANCE		ADJUSTMENT		TB AS ADJUSTMENT		INCOME STATEMENT		SOFP	
		Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr	Dr	Cr
101	Cash	13.800.000				13.800.000				13.800.000	
112	Acc. Receivable	3.000.000				3.000.000				3.000.000	
115	Interest Receivable			800.000		800.000				800.000	
126	Supplies	6.000.000			7.500.000	7.500.000				7.500.000	
153	Store Equipment	32.000.000				32.500.000				32.500.000	
154	Accum Depr		3.500.000		600.000		9.100.000				
201	Account Payable		0.500.000				10.500.000				
209	Unearned revenue		6.300.000	1000.000			7.300.000				
212	Salaries Payable		2.000.000		5000.000		3.000.000				
301	Share Capital		19.000.000							19.000.000	
401	Service Revenue		13.000.000		1000.000		14.000.000				
403	Interest Revenue				800.000		800.000				
502	Salaries Exp	5.700.000		5000.000		10.700.000					
503	Rent Expense	1.000.000					1.000.000				
504	Advertising Exp						1.800.000				
505	Utilities Exp	1.800.000					1.800.000				
506	Depreciation Exp			600.000		600.000					
507	Supplies Exp			7.500.000		7.500.000					
	TOTAL	81.700.000	81.700.000	14.900.000	14.900.000	81.700.000	81.700.000				
	NET / LOSS INCOME	70.300.000	70.300.000								
								TOTAL			

 ULBI	UNIVERSITAS LOGISTIK DAN BISNIS INTERNASIONAL Jl. Sari Asih No 54, Sarijadi, Kota Bandung 40151	No. Dokumen	
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	LEMBAR EVALUASI ASESMEN	Berlaku Efektif	
		Halaman	

Adam Bengkel & Reparasi Adjustment Journal Entries For Desember, 31 2022			
Date	Account	Dr	Cr
31 Des	Supplies Exp	7.500.000	
	Supplies		7.500.000
	Salaries Exp	5.000.000	
	Salaries Payable		5.000.000
	Interest Receivable	800.000	
	Interest Revenue		800.000
	Depreciation Exp	600.000	
	Accum Depre		600.000
	Unearned Revenue	1000.000	
	Service Revenue		1000.000
	Total	14.900.000	14.900.000

Adam Bengkel & Reparasi Trial Balance after AJE For Desember, 31 2022			
Account	Dr	Cr	
Cash	13.800.000		
Account Receivable	3.000.000		
Interest Receivable	800.000		
Supplies	7.500.000		
Equipment	32.500.000		4.100.000
Accum Depre			10.500.000
Acc Payable			7.300.000
Unearned Revenue			3.000.000
Salaries Payable			39.000.000
Share Capital			14.100.000
Service Revenue			800.000
Interest Revenue	10.100.000		
Salaries Exp	10.200.000		
Rent Exp	4000.000		
Utilities Exp	1.800.000		
Depre Exp	600.000		
Supplies Exp	7.500.000		
	14.900.000		