|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| NERACA LAJUR (KERTAS KERJA) | | | | | | | | | | |
| REKENING | NERACA SALDO | | PENYESUAIAN | | NERACA SALDO DI SEUSAIKAN | | LABA RUGI | | NERACA | |
| D | K | D | K | D | K | D | K | D | K |
| Kas | Rp 68.500.000 |  |  |  | Rp 68.500.000 |  |  |  | Rp 68.500.000 |  |
| Piutang Usaha | Rp 2.000.000 |  |  |  | Rp 2.000.000 |  |  |  | Rp 2.000.000 |  |
| Peralatan Usaha | Rp 7.000.000 |  |  |  | Rp 7.000.000 |  |  |  | Rp 7.000.000 |  |
| Bngunan | Rp 100.000.000 |  |  |  | Rp 100.000.000 |  |  |  | Rp 100.000.000 |  |
| Tanah | Rp 150.000.000 |  |  |  | Rp 150.000.000 |  |  |  | Rp 150.000.000 |  |
| Utang Usaha |  | Rp 3,000,000 |  |  |  | Rp 3.000.000 |  |  |  | Rp 3.000.000 |
| Utang Bank |  | Rp 20,000,000 |  |  |  | Rp 20.000.000 |  |  |  | Rp 20.000.000 |
| Modal Saham |  | Rp 300.500,000 |  |  |  | Rp 300.500.000 |  |  |  | Rp 300.500.000 |
| Pendapatan |  | Rp 9.000,000 |  |  |  | Rp 9.000.000 |  | Rp 9.000.000 |  |  |
| Beban Gaji | Rp 1.000.000 |  |  |  | Rp 1.000.000 |  | Rp 1.000.000 |  |  |  |
| Beban Perlengkapan | Rp 2.000.000 |  |  |  | Rp 2.000.000 |  | Rp 2.000.000 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Beban Perlengkapan | Rp 1.00.000 |  |  |  | Rp 1.000.000 |  | Rp 1.000.000 |  |  |  |
| Beban Perlengkapan | Rp 1.000.000 |  |  |  | Rp 1.000.000 |  |  |  | Rp 9,000,000 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Beban Penyusutan Pendapatan |  |  | Rp 600,000 |  | Rp 600,000 |  | Rp 600,000 |  |  |  |
| Beban Penyusutan Pendapatan |  |  |  | Rp 600,000 |  | Rp 600,000 |  |  |  | Rp 600,000 |
| Beban Penyusutan Bangunan |  |  | Rp 1.500,000 |  | Rp 1,500,000 |  | Rp 15.000.000 |  |  |  |
| Akumulasi Penyusutan Bangunan |  |  |  | Rp 1,500,000 |  | Rp 1.500.000 |  |  |  | Rp 1.500.000 |
| Laba Usaha |  |  |  |  |  |  | Rp 2.900.000 |  |  | Rp 2.900.000 |
| TOTAL | Rp 332.500.000 | Rp 332.500.000 | Rp 2.100.000 | Rp 2.100.000 | Rp 334.600.000 | Rp 334.600.000 | Rp 9.000.000 | Rp 9.000.000 | Rp 328.500.000 | Rp 328.500.000 |