



C.6.d)/3

REPUBLIK INDONESIA
KEMENTERIAN HUKUM DAN HAK ASASI MANUSIA

SURAT PENCATATAN CIPTAAN

Dalam rangka perlindungan ciptaan di bidang ilmu pengetahuan, seni dan sastra berdasarkan Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta, dengan ini menerangkan:

Nomor dan tanggal permohonan : EC00201927955, 29 Januari 2019

Pencipta

Nama : **Drs. Fachrurrozie, M.Si., Linda Agustina, S.E., M.Si., , dkk**

Alamat : Jl. Pucang Asri VIII No.25 RT 03 RW 012, Batusari, Mranggen, Demak, Jawa Tengah, 59567

Kewarganegaraan : Indonesia

Pemegang Hak Cipta

Nama : **Drs. Fachrurrozie, M.Si., Linda Agustina, S.E., M.Si., , dkk**

Alamat : Jl. Pucang Asri VIII No.25 RT 03 RW 012, Batusari, Mranggen, Demak , 9, 59567

Kewarganegaraan : Indonesia

Jenis Ciptaan : **Buku**

Judul Ciptaan : **Kertas Kerja Aplikasi Akuntansi Keuangan Berbasis IFRS**

Tanggal dan tempat diumumkan untuk pertama kali di wilayah Indonesia atau di luar wilayah Indonesia : 22 November 2018, di Semarang

Jangka waktu perlindungan : Berlaku selama hidup Pencipta dan terus berlangsung selama 70 (tujuh puluh) tahun setelah Pencipta meninggal dunia, terhitung mulai tanggal 1 Januari tahun berikutnya.

Nomor pencatatan : 000133423

adalah benar berdasarkan keterangan yang diberikan oleh Pemohon.

Surat Pencatatan Hak Cipta atau produk Hak terkait ini sesuai dengan Pasal 72 Undang-Undang Nomor 28 Tahun 2014 tentang Hak Cipta.

a.n. MENTERI HUKUM DAN HAK ASASI MANUSIA
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6	Heri Yanto, M.B.A., Ph.D.	Jl. Taman Karonsih Selatan X 788 RT 10 RW 06 Ngaliyan

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KERTAS KERJA

APLIKASI AKUNTANSI KEUANGAN

Berbasis IFRS



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Linda Agustina, SE, M.Si
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ISBN : 978-602-71196-7-3

**KERTAS KERJA
APLIKASI AKUNTANSI KEUANGAN BERBASIS IFRS**

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Linda Agustina, SE, M.Si
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ISBN : 978-602-71196-7-3

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ISBN : 978-602-71196-7-3

KERTAS KERJA

APLIKASI AKUNTANSI KEUANGAN BERBASIS IFRS

**JURUSAN AKUNTANSI
FAKULTAS EKONOMI
UNIVERSITAS NEGERI SEMARANG**

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KATA PENGANTAR

Ahamdulillah kami ucapkan kepada Allah SWT yang telah memberikan kemudahan dan kelancaran dalam rangka penyusunan buku Kertas Kerja Aplikasi Akuntansi Keuangan Berbasis International Financial Reporting Standard (IFRS) ini. Kertas Kerja Aplikasi Akuntansi Keuangan Berbasis IFRS ini maksudkan sebagai pendukung buku Kasus dan Informasi Aplikasi Akuntansi Keuangan berbasis IFRS yang digunakan dalam perkuliahan praktikum Akuntansi Keuangan mahasiswa Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Semarang (Unnes).

Terbitnya buku ini didorong oleh terbitnya buku Kasus dan Informasi Aplikasi Akuntansi Keuangan berbasis IFRS. Dimana buku tersebut merupakan bentuk responsif berkembangnya Standar Akuntansi Keuangan (SAK) yang sudah dikonvergensi dengan IFRS dalam konteks Indonesia. Terdapat hal-hal signifikan baru yang diadopsi dari IFRS tersebut dalam perubahan SAK yang dapat mempengaruhi dunia praktik akuntansi dilapangan. Lulusan Jurusan Akuntansi FE Unnes nantinya diharapkan menjadi lulusan yang sesuai dengan harapan kebutuhan masyarakat. Oleh karena itu pembelajaran akuntansi keuangan di Jurusan Akuntansi FE Unnes harus dapat merespon dan mampu menyesuaikan perkembangan standar akuntansi keuangan tersebut kedalam pembelajaran akuntansi keuangan di kelas. Sehingga nantinya mahasiswa akan mampu mempelajari implementasi IFRS didalam SAK melalui matakuliah praktikum akuntansi keuangan ini.

Buku ini dapat dijadikan sebagai salah satu media latihan dalam pembelajaran akuntansi keuangan sesuai dengan SAK berbasis IFRS. Buku ini diberi judul "Kertas Kerja Aplikasi Akuntansi Keuangan Berbasis IFRS" yang diharapkan mampu memberikan pencerahan bagi pembacanya. Selanjutnya, ucapan terima kasih sebesar-besarnya kami sampaikan kepada seluruh pihak yang turut berpartisipasi dalam penyusunan buku ini. Kami sangat berharap Buku ini dapat memberikan manfaat bagi kemajuan ilmu dan memiliki kontribusi pada kemajuan dan pemahaman masyarakat melalui mahasiswa.

Semarang, 22 November 2018
Ketua Jurusan Akuntansi



Kiswanto, SE, M.Si, CMA, CIBA, CERA
NIP. 198309012008121002

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ACC ELECTRO
JURNAL PENYESUAIAN- KAS KECIL
PER 30 NOVEMBER 2017

JU 11

No.	Tanggal	Uraian	Ref. Post.	Dr.	Cr.
		Jumlah			

**ACC ELECTRO
REKONSILIASI KAS
PER 30 NOVEMBER 2017**

CATATAN PERUSAHAAN			CATATAN BANK		
Saldo awal			Saldo awal		
Koreksi Positif			Koreksi Positif		
Total koreksi positif			Total koreksi positif		
Koreksi Negatif			Koreksi Negatif		
Total koreksi negatif			Total koreksi negatif		
Saldo kas akhir			Saldo kas akhir		

ACC ELECTRO
DAFTAR SALDO
30-Nop-2017

Kode Akun	Nama Akun	Debet	Kredit
1-1000	CURRENT ASSETS		
1-1100	Cash in bank		
1-1200	Cash on hand		
1-1300	Petty cash		
1-1310	Cash over and short		
1-1400	Notes receivable		
1-1500	Account receivable		
1-1600	Devidend receivable		
1-1700	Allowance for doubtful debt		
1-1800	Interest receivable		
1-1900	Merchandise inventory		
1-2000	Store supplies		
1-2100	Prepaid rent		
1-2200	Prepaid insurance		
1-2300	Prepaid income tax		
1-3000	INVESTMENT		
1-3100	Stock investment		
1-3110	Fair value adjustment-stock		
1-3200	Bond investment		
1-3210	Fair value adjustment-bond		
1-4000	FIXED ASSETS		
1-4100	Land		
1-4200	Building-store at cost		
1-4210	Building acc depr-store		
1-4300	Building-warehouse at cost		
1-4310	Building acc depr-warehouse		
1-4400	Vehicle-at cost		
1-4410	Vehicle acc depr		
1-4500	Equipment-store		
1-4510	Equipment acc depr- Store		
1-4600	Computer		
1-4610	Computer acc depr		
1-4700	Machine chasier		
1-4710	Machine chasier acc depr		
1-4800	Construction Work-in progress		

Kode Akun	Nama Akun	Debet	Kredit
2-1000	CURRENT LIABILITIES		
2-1100	Credit card		
2-1200	Account payable		
2-1300	Accrued expense		
2-1400	Income tax payable		
2-1500	PPN payable		
2-1600	PPN outcome		
2-1700	PPN income		
2-1800	Deviden payable		
2-1900	Notes payable		
2-2000	LONG TERM LIABILITIES		
2-2100	Bank BNI loan		
3-1000	EQUITY		
3-1100	Common stock		
3-1200	Additional paid in capital		
3-1300	Retained earning		
3-1400	Income summary		
4-1000	REVENUES		
4-1100	Sales of merchandise		
4-1200	Freight collected		
4-1300	Sales discount		
4-1400	Sales return		
5-1000	COST OF GOOD SOLD		
5-1100	Cost of good sold		
5-1200	Freight paid		
6-1000	OPERATING EXPENSE		
6-1100	Advertising expense		
6-1200	Telp, Water and elect expense		
6-1300	Rent expense		
6-1400	Store supplies expense		
6-1500	Maintenance and repair exp		
6-1600	Bad debt exp		
6-1700	Depreciation exp		
6-1800	Insuranc exp		
6-1900	Wages and salaries exp Sales		
6-2000	Wages and salaries exp General and Adminstration		
8-1000	OTHER REVENUES AND GAIN		
8-1100	Interest income		

Kode Akun	Nama Akun	Debet	Kredit
8-1200	Devidend income		
8-1300	Lates fees collected		
8-1400	Unrealize gain and loss		
8-1500	Assets revaluation surplus		
9-1000	OTHER EXPENSE AND LOSSES		
9-1100	Interest exp		
9-1200	Bank service charge		
9-1300	Income tax exp		
9-1400	Gain/loss sales fixed assets		
9-1500	Miscellaneous exp		
9-1600	Late fee exp		
9-1700	Gain/loss sales investment		
	Jumlah		

Kode Akun
Nama Akun

1-1100
Cash In Bank

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

1-1200
Cash On Hand

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-1300
Nama Akun Petty Cash

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-1310
Nama Akun Cash Over and Short

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode
Akun
Nama Akun

1-1400
Notes Receivable

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode
Akun
Nama Akun

1-1500
Accounts Receivable

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-1700
Nama Akun Allowance for Doubtful Debt

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-1800
Nama Akun Interest Receivable

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-1900
Nama Akun Merchandise Inventory

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-2000
Nama Akun Store Supplies

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-2100
Nama Akun Prepaid Rent

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-2200
Nama Akun Prepaid Insurance

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-2300
 Nama Akun Prepaid Income Tax

Pos Saldo
 Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-3100
 Nama Akun Stock Investment

Pos Saldo
 Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

1-3110
Fair Value Adjustment-Stock

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-3200
Nama Akun Bond Investment

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-3210
Nama Akun Fair Value Adjustment-Bond

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4100
Nama Akun Land

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4200
 Nama Akun Building- Store at Cost

Pos Saldo
 Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4210
 Nama Akun Building Accumulated Depr. Store

Pos Saldo
 Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4300

Nama Akun Building- Warehouse at Cost

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4310

Nama Akun Building Accumulated Depr. Warehouse

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4400

Nama Akun Vehicle at Cost

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4410

Nama Akun Vehicle Accumulated Depr.

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4500

Nama Akun Equipment Store

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4510 Pos Saldo
 Nama Akun Equipment Acc Depr- Store Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4600 Pos Saldo
 Nama Akun Computer Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

1-4610
Computer Accumulated Depr.

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4700 Pos Saldo
 Nama Akun Machine Chasier Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4710 Pos Saldo
 Nama Akun Machine Chasier Accumulated Depr. Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 1-4800 Pos Saldo
 Nama Akun Construction Work-in-Progress Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 2-1100
 Nama Akun Credit Card

Pos Saldo
 Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 2-1200
 Nama Akun Accounts Payable

Pos Saldo
 Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

26

Kode Akun
Nama Akun

2-1300
Accrued Expense

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 2-1400 Pos Saldo
Nama Akun Income Tax Payable Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 2-1500 Pos Saldo
Nama Akun PPN Payable Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 2-1600 Pos Saldo
Nama Akun PPN Outcome Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

2-1700
PPN Income

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

2-1800
Dividend Payable

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

2-1900
Notes Payable

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 2-2100

Nama Akun Bank BNI Loan

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 3-1100

Nama Akun Common Stock

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode

Akun

3-1200

Nama Akun

Additional Paid In Capital

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode

Akun

Nama Akun

3-1300

Retained Earning

Pos Saldo

Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

3-1400
Income Summary

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

4-1100
Sales of Merchandise

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 4-1200
Nama Akun Freight Collected

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 4-1300
Nama Akun Sales Discount

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

4-1400
Sales Return

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 5-1200 Pos Saldo
 Nama Akun Freight Paid Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1100 Pos Saldo
 Nama Akun Advertising Expenses Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1200 Pos Saldo
 Nama Akun Telepon, Water, and Electricity Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1300 Pos Saldo
Nama Akun Rent Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1400 Pos Saldo
Nama Akun Store Supplies Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1500 Pos Saldo
Nama Akun Maintenance and Repair Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1600 Pos Saldo
 Nama Akun Bad Debt Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1700 Pos Saldo
 Nama Akun Depreciation Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 6-1800 Pos Saldo
 Nama Akun Insurance Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

6-1900
Wages&Salaries Expense-Sales

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

6-2000
Wages & Salaries Expense- General and administration

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

8-1100
Interest Income

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 8-1200 Pos Saldo
 Nama Akun Dividen Income Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 8-1300 Pos Saldo
 Nama Akun Late Fees Collected Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 8-1400 Pos Saldo
 Nama Akun Unrealized Gain and Loss Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun
Nama Akun

9-1200
Bank Service Charge

Pos Saldo
Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 9-1300 Pos Saldo
 Nama Akun Income Tax Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 9-1400 Pos Saldo
 Nama Akun Gain/loss Sales Fixed Assets Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 9-1500 Pos Saldo
 Nama Akun Miscellaneous Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 9-1600 Pos Saldo
 Nama Akun Late Fees Expense Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

Kode Akun 9-1700 Pos Saldo
 Nama Akun Gain/loss Sales Investment Saldo Awal

No	Tanggal	Bukti	Keterangan	Debet	Kredit	Saldo

**ACC ELECTRO
SALES JOURNAL
Desember, 31 2017**

Date	Doc. Number	Debitors	Ref	Debit		Credit		
				Account receivable	Cost of Good Sold	Sales of Merchandise	PPN Outcome	Merchandise inventory
2017								
Dec								
Amount								

Recapitulation Sales journal

Debit		Credit	
Acc. Number	Amount	Acc. Number	Amount

Rekapitulasi

Debit		Credit	
Acc. Number	Amount	Acc. Number	Amount

**ACC ELECTRO
CASH PAYMENT JOURNAL
December, 31 2017**

Date	Doc. Number	Description	Ref	Debit				Credit			
				Account payable	Other			Cash in bank	Other		
					Account Number	Account name	Amount		Account Number	Account name	Amount
2017											
Dec											

Rekapitulasi

Debit		Credit	
Acc. Number	Amount	Acc. Number	Amount

ACC ELECTRO
DAFTAR SALDO SEBELUM PENYESUAIAN
31-Des-2017

Kode Akun	Nama Akun	Debet	Kredit
1-1000	CURRENT ASSETS		
1-1100	Cash in bank		
1-1200	Cash on hand		
1-1300	Petty cash		
1-1310	Cash over and short		
1-1400	Notes receivable		
1-1500	Account receivable		
1-1600	Devidend receivable		
1-1700	Allowance for doubtful debt		
1-1800	Interest receivable		
1-1900	Merchandise inventory		
1-2000	Store supplies		
1-2100	Prepaid rent		
1-2200	Prepaid insurance		
1-2300	Prepaid income tax		
1-3000	INVESTMENT		
1-3100	Stock investment		
1-3110	Fair value adjustment-stock		
1-3200	Bond investment		
1-3210	Fair value adjustment-bond		
1-4000	FIXED ASSETS		
1-4100	Land		
1-4200	Building-store at cost		
1-4210	Building acc depr-store		
1-4300	Building-warehouse at cost		
1-4310	Building acc depr-warehouse		
1-4400	Vehicle-at cost		
1-4410	Vehicle acc depr		
1-4500	Equipment-store		
1-4510	Equipment acc depr- Store		
1-4600	Computer		
1-4610	Computer acc depr		
1-4700	Machine chasier		
1-4710	Machine chasier acc depr		
1-4800	Construction Work-in progress		

Kode Akun	Nama Akun	Debet	Kredit
2-1000	CURRENT LIABILITIES		
2-1100	Credit card		
2-1200	Account payable		
2-1300	Accrued expense		
2-1400	Income tax payable		
2-1500	PPN payable		
2-1600	PPN outcome		
2-1700	PPN income		
2-1800	Deviden payable		
2-1900	Notes payable		
2-2000	LONG TERM LIABILITIES		
2-2100	Bank BNI loan		
3-1000	EQUITY		
3-1100	Common stock		
3-1200	Additional paid in capital		
3-1300	Retained earning		
3-1400	Income summary		
4-1000	REVENUES		
4-1100	Sales of merchandise		
4-1200	Freight collected		
4-1300	Sales discount		
4-1400	Sales return		
5-1000	COST OF GOOD SOLD		
5-1100	Cost of good sold		
5-1200	Freight paid		
6-1000	OPERATING EXPENSE		
6-1100	Advertising expense		
6-1200	Telp, Water and elect expense		
6-1300	Rent expense		
6-1400	Store supplies expense		
6-1500	Maintenance and repair exp		
6-1600	Bad debt exp		
6-1700	Depreciation exp		
6-1800	Insuranc exp		
6-1900	Wages and salaries exp Sales		
6-2000	Wages and salaries exp General and Adminstration		
8-1000	OTHER REVENUES AND GAIN		
8-1100	Interest income		

Kode Akun	Nama Akun	Debet	Kredit
8-1200	Devidend income		
8-1300	Lates fees collected		
8-1400	Unrealize gain and loss		
8-1500	Assets revaluation surplus		
9-1000	OTHER EXPENSE AND LOSSES		
9-1100	Interest exp		
9-1200	Bank service charge		
9-1300	Income tax exp		
9-1400	Gain/loss sales fixed assets		
9-1500	Miscellaneous exp		
9-1600	Late fee exp		
9-1700	Gain/loss sales investment		
	Jumlah		

		Jumlah			

Rekapitulasi

Debit		Credit	
Acc. Number	Amount	Acc. Number	Amount

DAFTAR SALDO SETELAH PENYESUAIAN
31-Des-2017

Kode Akun	Nama Akun	Debet	Kredit
1-1000	CURRENT ASSETS		
1-1100	Cash in bank		
1-1200	Cash on hand		
1-1300	Petty cash		
1-1310	Cash over and short		
1-1400	Notes receivable		
1-1500	Account receivable		
1-1600	Devidend receivable		
1-1700	Allowance for doubtful debt		
1-1800	Interest receivable		
1-1900	Merchandise inventory		
1-2000	Store supplies		
1-2100	Prepaid rent		
1-2200	Prepaid insurance		
1-2300	Prepaid income tax		
1-3000	INVESTMENT		
1-3100	Stock investment		
1-3110	Fair value adjustment-stock		
1-3200	Bond investment		
1-3210	Fair value adjustment-bond		
1-4000	FIXED ASSETS		
1-4100	Land		
1-4200	Building-store at cost		
1-4210	Building acc depr-store		
1-4300	Building-warehouse at cost		
1-4310	Building acc depr-warehouse		
1-4400	Vehicle-at cost		
1-4410	Vehicle acc depr		
1-4500	Equipment-store		
1-4510	Equipment acc depr- Store		
1-4600	Computer		
1-4610	Computer acc depr		
1-4700	Machine chasier		
1-4710	Machine chasier acc depr		
1-4800	Construction Work-in progress		
2-1000	CURRENT LIABILITIES		

Kode Akun	Nama Akun	Debet	Kredit
2-1100	Credit card		
2-1200	Account payable		
2-1300	Accrued expense		
2-1400	Income tax payable		
2-1500	PPN payable		
2-1600	PPN outcome		
2-1700	PPN income		
2-1800	Deviden payable		
2-1900	Notes payable		
2-2000	LONG TERM LIABILITIES		
2-2100	Bank BNI loan		
3-1000	EQUITY		
3-1100	Common stock		
3-1200	Additional paid in capital		
3-1300	Retained earning		
3-1400	Income summary		
4-1000	REVENUES		
4-1100	Sales of merchandise		
4-1200	Freight collected		
4-1300	Sales discount		
4-1400	Sales return		
5-1000	COST OF GOOD SOLD		
5-1100	Cost of good sold		
5-1200	Freight paid		
6-1000	OPERATING EXPENSE		
6-1100	Advertising expense		
6-1200	Telp, Water and elect expense		
6-1300	Rent expense		
6-1400	Store supplies expense		
6-1500	Maintenance and repair exp		
6-1600	Bad debt exp		
6-1700	Depreciation exp		
6-1800	Insuranc exp		
6-1900	Wages and salaries exp Sales		
6-2000	Wages and salaries exp General and Adminstration		
8-1000	OTHER REVENUES AND GAIN		
8-1100	Interest income		
8-1200	Devidend income		

Kode Akun	Nama Akun	Debet	Kredit
8-1300	Lates fees collected		
8-1400	Unrealize gain and loss		
8-1500	Assets revaluation surplus		
9-1000	OTHER EXPENSE AND LOSSES		
9-1100	Interest exp		
9-1200	Bank service charge		
9-1300	Income tax exp		
9-1400	Gain/loss sales fixed assets		
9-1500	Miscellaneous exp		
9-1600	Late fee exp		
9-1700	Gain/loss sales investment		
	Jumlah		

ACC ELECTRO
KERTAS KERJA
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2017

Kode Akun	Nama Akun	Daftar Saldo Sebelum Penyesuaian		Penyesuaian		Daftar Saldo Setelah Penyesuaian		Laporan Laba Rugi		Laporan Posisi Keuangan	
		Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
1-1000	CURRENT ASSETS										
1-1100	Cash in bank										
1-1200	Cash on hand										
1-1300	Petty cash										
1-1310	Cash over and short										
1-1400	Notes receivable										
1-1500	Account receivable										
1-1600	Devidend receivable										
1-1700	Allowance for doubtful debt										
1-1800	Interest receivable										
1-1900	Merchandise inventory										
1-2000	Store supplies										
1-2100	Prepaid rent										
1-2200	Prepaid insurance										
1-2300	Prepaid income tax										
1-3000	INVESTMENT										
1-3100	Stock investment										
1-3110	Fair value adjustment-stock										
1-3200	Bond investment										
1-3210	Fair value adjustment-bond										

Kode Akun	Nama Akun	Daftar Saldo Sebelum Penyesuaian		Penyesuaian		Daftar Saldo Setelah Penyesuaian		Laporan Laba Rugi		Laporan Posisi Keuangan	
		Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
1-4000	FIXED ASSETS										
1-4100	Land										
1-4200	Building-store at cost										
1-4210	Building acc depr-store										
1-4300	Building-warehouse at cost										
1-4310	Building acc depr-warehouse										
1-4400	Vehicle-at cost										
1-4410	Vehicle acc depr										
1-4500	Equipment-store										
1-4510	Equipment acc depr- Store										
1-4600	Computer										
1-4610	Computer acc depr										
1-4700	Machine chasier										
1-4710	Machine chasier acc depr										
1-4800	Construction Work-in progress										
2-1000	CURRENT LIABILITIES										
2-1100	Credit card										
2-1200	Account payable										
2-1300	Accrued expense										
2-1400	Income tax payable										
2-1500	PPN payable										
2-1600	PPN outcome										
2-1700	PPN income										
2-1800	Deviden payable										

Kode Akun	Nama Akun	Daftar Saldo Sebelum Penyesuaian		Penyesuaian		Daftar Saldo Setelah Penyesuaian		Laporan Laba Rugi		Laporan Posisi Keuangan	
		Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
2-1900	Notes payable										
2-2000	LONG TERM LIABILITIES										
2-2100	Bank BNI loan										
3-1000	EQUITY										
3-1100	Common stock										
3-1200	Additional paid in capital										
3-1300	Retained earning										
3-1400	Income summary										
4-1000	REVENUES										
4-1100	Sales of merchandise										
4-1200	Freight collected										
4-1300	Sales discount										
4-1400	Sales return										
5-1000	COST OF GOOD SOLD										
5-1100	Cost of good sold										
5-1200	Freight paid										
6-1000	OPERATING EXPENSE										
6-1100	Advertising expense										
6-1200	Telp, Water and elect expense										
6-1300	Rent expense										
6-1400	Store supplies expense										
6-1500	Maintenance and repair exp										
6-1600	Bad debt exp										
6-1700	Depreciation exp										

Kode Akun	Nama Akun	Daftar Saldo Sebelum Penyesuaian		Penyesuaian		Daftar Saldo Setelah Penyesuaian		Laporan Laba Rugi		Laporan Posisi Keuangan	
		Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit	Debet	Kredit
6-1800	Insuranc exp										
6-1900	Wages and salaries exp Sales										
6-2000	Wages and salaries exp General and Adminstration										
8-1000	OTHER REVENUES AND GAIN										
8-1100	Interest income										
8-1200	Devidend income										
8-1300	Lates fees collected										
8-1400	Unrealize gain and loss										
8-1500	Assets revaluation surplus										
9-1000	OTHER EXPENSE AND LOSSES										
9-1100	Interest exp										
9-1200	Bank service charge										
9-1300	Income tax exp										
9-1400	Gain/loss sales fixed assets										
9-1500	Miscellaneous exp										
9-1600	Late fee exp										
9-1700	Gain/loss sales investment										
	Jumlah										
	Labar(Rugi) Bersih										
	Jumlah										

ACC ELECTRO
LAPORAN LABA RUGI
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2017

Revenues:		
Sales of Merchandise		
Freight Collected		
Sales Discount		
Sales Return		
Total Revenues		
Cost of Good Sold:		
Cost of Good Sold		
Freight Paid		
Gross Profit		
Operating Expenses:		
Advertising expense		
Telp, Water and elect expense		
Rent expense		
Store supplies expense		
Maintenance and repair exp		
Bad debt exp		
Depreciation exp		
Insuranc exp		
Wages and salaries exp Sales		
Wages and salaries exp General and Adminstration		
Total Operating Expense		
Net Profit		
Other Revenues and Gain:		
Interest Income		
Dividen Income		
Late Fees Income		
Unrealized Gain and Loss		
Assets Revaluation Surplus		
Total Other Revenues and Gain		

Other Expenses and Losses:		
Interest Expense		
Bank Service Charge		
Income Tax Expense		
Gain/loss Sales Fixed Asset		
Miscellaneous Expense		
Late Fees Expense		
Gain/loss Sales Investment		
Total Other Expense and Losses		
Net Profit After Tax		

ACC ELECTRO
LAPORAN POSISI KEUANGAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2017

ASSETS		LIABILITIES	
Current Assets:		Current Liabilities:	
Cash In Bank		Credit Card	
Cash On Hand		Accounts Payable	
Petty Cash		Accrued Expenses	
Notes Receivable		Income Tax Payable	
Accounts Receivable		PPN Payable	
Dividen Receivable		PPN Outcome	
Allowance for Doubtful Debt		PPN Income	
Interest Receivable		Dividen Payable	
Merchandise Inventory		Notes Payable	
Store Supplies			
Prepaid Rent		Total Current Liabilities	
Prepaid Insurance			
Prepaid Income Tax		Long Term Liabilities:	
Investment:		Bank BNI Loan	
Stock Investmen			
Fair Value Adjustment-Stock		Total Long Term Liabilities	
Bond Investmen			
Fair Value Adjustment-Bond		Total Liabilities	
Total Current Asset		EQUITY	
Fixed Asset:		Common Stock	
Land		Additional Paid In Capital	
Building-store at cost		Retained Earnings	
Building acc depr-store		Income Summary	
Building-warehouse at cost			
Building acc depr-warehouse		Total Equity	
Vehicle-at cost			
Vehicle acc depr			
Equipment-store			
Equipment acc depr- Store			
Computer			
Computer acc depr			
Machine chasier			
Machine chasier acc depr			
Construction Work-in progress			
Total Fixed Assets			
Total Assets		Total Liabilities and Equity	

ACC ELECTRO
JURNAL PENUTUP

ACC ELECTRO
DAFTAR SALDO PENUTUP

31-Des-2017

Nomor akun	Nama Akun	Dr.	Cr.
1-1000	CURRENT ASSETS		
1-1100	Cash in bank		
1-1200	Cash on hand		
1-1300	Petty cash		
1-1310	Cash over and short		
1-1400	Notes receivable		
1-1500	Account receivable		
1-1600	Devidend receivable		
1-1700	Allowance for doubtful debt		
1-1800	Interest receivable		
1-1900	Merchandise inventory		
1-2000	Store supplies		
1-2100	Prepaid rent		
1-2200	Prepaid insurance		
1-2300	Prepaid income tax		
1-3000	INVESTMENT		
1-3100	Stock investment		
1-3110	Fair value adjustment-stock		
1-3200	Bond investment		
1-3210	Fair value adjustment-bond		
1-4000	FIXED ASSETS		
1-4100	Land		
1-4200	Building-store at cost		
1-4210	Building acc depr-store		
1-4300	Building-warehouse at cost		
1-4310	Building acc depr-warehouse		
1-4400	Vehicle-at cost		
1-4410	Vehicle acc depr		
1-4500	Equipment-store		
1-4510	Equipment acc depr- Store		
1-4600	Computer		
1-4610	Computer acc depr		
1-4700	Machine chasier		
1-4710	Machine chasier acc depr		
1-4800	Construction Work-in progress		
2-1000	CURRENT LIABILITIES		
2-1100	Credit card		
2-1200	Account payable		

Nomor akun	Nama Akun	Dr.	Cr.
2-1300	Accrued expense		
2-1400	Income tax payable		
2-1500	PPN payable		
2-1600	PPN outcome		
2-1700	PPN income		
2-1800	Deviden payable		
2-1900	Notes payable		
2-2000	LONG TERM LIABILITIES		
2-2100	Bank BNI loan		
3-1000	EQUITY		
3-1100	Common stock		
3-1200	Additional paid in capital		
3-1300	Retained earning		
3-1400	Income summary		
4-1000	REVENUES		
4-1100	Sales of merchandise		
4-1200	Freight collected		
4-1300	Sales discount		
4-1400	Sales return		
5-1000	COST OF GOOD SOLD		
5-1100	Cost of good sold		
5-1200	Freight paid		
6-1000	OPERATING EXPENSE		
6-1100	Advertising expense		
6-1200	Telp, Water and elect expense		
6-1300	Rent expense		
6-1400	Store supplies expense		
6-1500	Maintenance and repair exp		
6-1600	Bad debt exp		
6-1700	Depreciation exp		
6-1800	Insuranc exp		
6-1900	Wages and salaries exp Sales		
6-2000	Wages & salaries exp General and Adm		
8-1000	OTHER REVENUES AND GAIN		
8-1100	Interest income		
8-1200	Devidend income		
8-1300	Lates fees collected		
8-1400	Unrealize gain and loss		
8-1500	Assets revaluation surplus		
9-1000	OTHER EXPENSE AND LOSSES		

Nomor akun	Nama Akun	Dr.	Cr.
9-1100	Interest exp		
9-1200	Bank service charge		
9-1300	Income tax exp		
9-1400	Gain/loss sales fixed assets		
9-1500	Miscellaneous exp		
9-1600	Late fee exp		
9-1700	Gain/loss sales investment		
	Jumlah		

Durian Elektronik

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Toyota Nasmoco

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

**ACC ELECTRO
BUKU PEMBANTU PIUTANG DAGANG**

Toko Sekar

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Toko Merapi

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Bima Elektronik

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Sindoro Elektronik

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Toko Arjuna

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Toko Nakula

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Arimbi Elektronik

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Sadewa Elektronik

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Toko Srikandi

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Toko Gatokaca

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

Kresna Elektronik

Tanggal	Uraian	Ref. Post.	Dr.	Cr.	Saldo	
					Dr.	Cr.
2016						
	Saldo					

ACC ELECTRO
REKAPITULASI PERSEDIAAN

Nomor item	Nama persediaan	Saldo
	Jumlah	

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