**KUNCI JAWABAN**

 **SOAL LATIHAN KD 1.1**

1. **Soal Pilihan Ganda**
2. A 6. B 11. C
3. D 7 D 12. B
4. B 8. E 13. B
5. C 9. D 14. D
6. A 10. B 15. C
7. **Soal Essay**

Jurnal Pembelian Halaman:1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal** | **No. Faktur** | **Akun Yang Dikredit** | **Ref.** | **Termin** | **Pembelian (D)****Utang Usaha (K) (Rp)** |
| 2011 |  |  |  |  |  |  |
| Januari | 2 | 120 | PT. Indofood Jakarta |  | 3/15, n/30 | 4.400.000,- |
|  | 4 | 322 | PT Kita Mart |  | 2/15, n/30 | 5.680.000,- |
|  | 27 | 156 | PT. Indofood, Jakarta |  | 3/15, n/30 | 2.800.000,- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  | **12.880.000,-** |

 **Jurnal Pengeluaran Kas**

 Halaman:1

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| **Tanggal** | **No. Faktur** | **Akun Yang DiKredit** | **Debit (Rp)** | **Kredit (Rp)** |
| **Ref.** | **Utang Usaha** | **Pembelian** | **Serba-Serbi** | **Kas** | **Potongan Pembelian** |
| **Ref.** | **Jumlah** | **Akun** |
| 2011 |  |  |  |  |  |  |  |  |  |  |  |
| Januari | 3 | 067 | PD. Hijau, Magelang |  |  | 1.500.000,- |  |  |  | 1.500.000,- |  |
|  | 10 |  |  |  |  |  |  | 250.000,- | Beban Listrik  | 250.000,- |  |
|  |  |  |  |  |  |  |  |  | &Telepon |  |  |
|  | 11 | 120 | PT. Indofood, Jakarta |  | 4.400.000,- |  |  |  |  | 4.268.000,- | 132.000,- |
|  |  |  |  |  | **4.400.000,-** | **1.500.000,-** |  | **250.000,-** |  | **6.018.000,-** | **132.000,-** |

 **Jurnal Penjualan**

 Halaman:1

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| --- | --- | --- | --- | --- | --- |
| **Tanggal** | **No. Faktur** | **Akun Yang DiKredit** | **Ref** | **Termin** | **Piutang (D)****Penjualan (K) (Rp)** |
| 2011 |  |  |  |  |  |  |
| Januari | 5 | 127 | PT. Michu, Yogyakarta | V | 2/10, n/30 | 1.800.000,- |
|  | 8 | 225 | PD. Melati, Klaten | V | EOM | 1.650.000,- |
|  | 20 | 229 | PD. Barata, Bantul | V | 2/10, n/30 | 1.500.000,- |
|  | 30 | 230 | Toko Primasari | V | 2/10, n/30 | 1.150.000,- |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  | **6.100.000,-** |

**Jurnal Penerimaan Kas**

Halaman:1

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| **Tanggal** | **Akun Yang Dikredit** | **Ref.** | **Debit (Rp)** | **Kredit (Rp)** |
| **Kas** | **Potongan Penjualan** | **Piutang Usaha** | **Penjualan** | **Serba-serbi** |
| **Akun** | **Ref.** | **Jumlah** |
| 2011 |  |  |  |  |  |  |  |  |  |  |
| Januari | 7 | PD. Sukma, Yogyakarta |  | 996.000,- |  |  | 996.000,- |  |  |  |
|  | 9 | PD. Melati, Klaten |  | 1.000.000,- |  | 1.000.000,- |  |  |  |  |
|  | 12 | PD. Melati, Klaten |  | 650.000,- |  | 650.000,- |  |  |  |  |
|  | 23 |  |  |  |  |  |  | Peralatan  |  |  |
|  |  |  |  |  |  |  |  | Kantor  |  |  |
|  |  |  |  | 200.000,- |  |  |  | Bekas |  | 200.000,- |
|  |  |  |  |  |  |  |  | Pendapatan |  |  |
|  | 31 |  |  | 150.000,- |  |  |  | Bunga Bank |  | 150.000,- |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | **2.996.000,-** | **0,-** | **1.650.000,-** | **996.000,-** |  |  | **350.000,-** |

**Jurnal Umum**

 Halaman : 1

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| **Tanggal** | **Keterangan** | **Ref.** | **Debit** | **Kredit** |
| 2011 |  |  |  |  |  |
| Januari | 6 | Retur Penjualan dan PH |  | 300.000,- |  |
|  |  |  Piutang Dagang (PT. Michu) |  |  | 300.000,- |
|  |  | *Untuk mencatat retur penjualan faktur*  |  |  |  |
|  |  | *No. 127* |  |  |  |
|  |  |  |  |  |  |