**KUNCI JAWABAN**

 **SOAL LATIHAN KD 1.2**

1. **Soal Pilihan Ganda**
2. B
3. C
4. A
5. D
6. B
7. **Soal Essay**
8. **PD. Cantiqa**
9. ***Posting* jurnal PD. Cantiqa ke rekening buku besar**
10. **Buku Pembantu**
11. **Buku Pembantu Utang**

 **PT Indofood, Jakarta** No. 01

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **D/K** | **Sisa** |
| 2011 |  |  |  |  |  |  |  |
| Januari | 2 |  | JB1 | - | 4.400.000 | K | 4.400.000 |
|  | 27 |  | JB1 | - | 2.800.000 | K | 7.200.000 |

 **PT Kitamart** No. 02

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **D/K** | **Sisa** |
| 2011 |  |  |  |  |  |  |  |
| Januari | 4 |  | JB1 |  | 5.680.000 | K | 5.680.000 |
|  |  |  |  |  |  |  |  |

1. **Buku Pembantu Piutang**

**PT. Michu, Yogyakarta** No. 1

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **D/K** | **Sisa** |
| 2011 |  |  |  |  |  |  |  |
| Januari | 5 |  | JP1 | 1.800.000 | - | D | 1.800.000 |
|  |  |  |  |  |  |  |  |

**PD. Melati Klaten** No. 02

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **D/K** | **Sisa** |
| 2011 |  |  |  |  |  |  |  |
| Januari | 8 |  |  | 1.650.000 | - | D | 1.650.000 |
|  |  |  |  |  |  |  |  |

**PD. Barata, Bantul** No. 03

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **D/K** | **Sisa** |
| 2011 |  |  |  |  |  |  |  |
| Januari | 20 |  |  | 1.500.000 | - | D | 1.500.000 |
|  |  |  |  |  |  |  |  |

 **Toko Primasari ,** **Yogyakarta** No. 04

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **D/K** | **Sisa** |
| 2011 |  |  |  |  |  |  |  |
| Januari | 30 |  |  | 1.150.000 | - | D | 1.150.000 |
|  |  |  |  |  |  |  |  |

1. ***Posting* ke Buku Besar Utama**

Diandaikan bahwa sebelum dilakukan *posting* diperoleh penjelasan berikut:

1. Sisa kas per 31 Desember 2010 Rp 10.000.000
2. Persediaan peralatan per 31 Desember 2010 Rp 4.000.000
3. Akumulasi penyusutan peralatan kantor per 31 Desember 2010 Rp 400.000
4. Modal per 31 Desember 2010 Rp 13.732.000
5. **Posting Jurnal Pembelian**

 Pembelian No. 511

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari | 31 |  | JB1 | 12.880.000 | - | 12.880.000 | - |

 Utang Dagang No. 211

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari | 31 |  | JB1 | - | 12.880.000 | - | 12.880.000 |

1. **Posting Jurnal Pengeluaran Kas**

 Kas No. 101

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 1 | Sisa |  | - | - | 10.000.000 | - |
| Januari | 31 |  | JKK1 | - | 6.018.000 | 3.982.000 | - |

 Utang Dagang No. 211

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari | 31 |  | JB1 | - | 12.880.000 | - | 12.880.000 |
|  | 31 |  | JKK1 | 4.400.000 | - | - | 8.480.000 |

 Pembelian Np. 511

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  | JB 1 | 12.880.000 | - | 12.880.000 | - |
| Januari | 31 |  | JKK1 | 1.500.000 | - | 14.380.000 | - |

 Potongan pembelian No. 513

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari | 31 |  | JKK 1 | - | 132.000 | - | 132.000 |

 Beban Listrik & Telepon No. 521

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari | 31 |  | JKK 1 | 250.000 | - | 250.000 | - |

1. ***Posting* Jurnal Penjualan**

 Piutang Usaha No. 112

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari  | 31 |  | JP 1 | 6.100.000 | - | 6.100.000 | - |

Penjualan No. 411

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari  | 31 |  | JP 1 | - | 6.100.000 | - | 6.100.000 |

1. **Posting Jurnal Penerimaan Kas**

Kas No. 111

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref.**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 1 | Sisa |  | - | - | 10.000.000 | - |
| Januari  | 31 |  | JKK1 | - | 6.018.000 | 3.982.000 | - |
|  | 31 |  | JKM1 | 2.996.000,- | - | 6.978.000 | - |

Piutang usaha No.112

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref.**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari  | 31 |  | JP 1 | 6.100.000 | - | 6.100.000 | - |
|  |  |  | JKM | - | 1.650.000 | 4.450.000 | - |

Penjualan No. 411

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari  | 31 |  | JP 1 | - | 6.100.000 | - | 6.100.000 |
|  |  |  | JKM1 | - | 996.000 | - | 7.096.000 |

Pendapatan bunga No.611

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref.**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Januari  | 31 |  | JKM 1 | - | 150.000 | - | 150.000 |

Peralatan Kantor No.123

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 1 |  |  |  |  | 4.000.000 | - |
| Januari  | 31 |  | JKM1 | - | 200.000 | 3.800.000 | - |

1. **Neraca Saldo per 31 Januari 2011**

**PD. Cantiqa**

**NERACA SALDO**

**Per 31 Januari 2011**

|  |  |  |  |
| --- | --- | --- | --- |
| **No. Akun** | **Nama Akun** | **Debit** | **Kredit** |
| 101 | Kas | 6.978.000 |  |
| 112 | Piutang Usaha | 4.450.000 |  |
| 123 | Peralatan Kantor | 3.800.000 |  |
| 124 | Akumulasi Penyusutan Peralatan Kantor |  | 400.000 |
| 211 | Utang Dagang |  | 8.480.000 |
| 301 | Modal |  | 13.732.000 |
| 411 | Penjualan |  | 7.096.000 |
| 511 | Pembelian | 14.380.000 |  |
| 513 | Potongan Pembelian |  |  |
| 521 | Beban Listrik & Telepon | 250.000 |  |
| 611 | Pendapatan Bunga |  | 150.000 |
|  | **JUMLAH** | **29.858.000** | **29.858.000** |

1. **PD Cihuy**
2. ***Posting* jurnal PD. Cihuy ke rekening buku besar**
3. **Posting Jurnal Pembelian**

 Pembelian No. 511

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JB1 | 5.900.000 | - | 5.900.000 | - |

Perlengkapan Toko No. 114

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 |  |  |  |  | 750.000 | - |
| Des | 31 |  | JB1 | 500.000 | - | 1.250.000 | - |

Utang Dagang No. 211

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 |  |  |  |  |  | 15.100.000 |
| Des | 31 |  | JB1 | - | 6.400.000 | - | 21.500.000 |

1. **Posting Jurnal Pengeluaran Kas**

 Kas No. 111

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 | Sisa |  | - | - | 26.000.000 | - |
| Des | 31 |  | JKK2 | - | 13.197.500 | 12.802.500 | - |

Perlengkapan Toko No. 114

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 |  |  |  |  | 750.000 | - |
| Des | 31 |  | JB1 | 500.000 | - | 1.250.000 | - |
|  | 31 |  | JKK2 | 125.000 |  | 1.375.000 | - |

 Utang Dagang No. 211

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 |  |  |  |  |  | 15.100.000 |
| Des | 31 |  | JB1 | - | 6.400.000 | - | 21.500.000 |
|  | 31 |  | JKK2 | 4.750.000 | - | - | 16.750.000 |

 Pembelian Np. 511

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 31 |  | JB1 | 5.900.000 | - | 5.900.000 | - |
| Des | 31 |  | JKK2 | 1.250.000 | - | 7.150.000 | - |

 Potongan pembelian No. 513

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JKK 2 | - | 52.500 | - | 52.500 |

 Beban Sewa No. 521

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JKK 2 | 6.000.000 | - | 6.000.000 | - |

Beban Iklan No. 522

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JKK2 | 125.000 | - | 125.000 | - |

Prive No. 321

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JKK2 | 1.000.000 | - | 1.000.000 | - |

1. ***Posting* Jurnal Penjualan**

 Piutang Usaha No. 112

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 |  |  |  |  | 10.000.000 |  |
| Des | 31 |  | JP 3 | 13.500.000 | - | 23.500.000 | - |

Penjualan No. 411

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JP 3 | - | 13.500.000 | - | 13.500.000 |

1. **Posting Jurnal Penerimaan Kas**

Kas No. 111

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 | Sisa |  | - | - | 26.000.000 | - |
| Des | 31 |  | JKK2 | - | 13.197.500 | 12.802.500 | - |
|  | 31 |  | JKM4 | 32.550.000 | - | 45.352.500 | - |

Piutang usaha No.112

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 | 1 |  |  |  |  | 10.000.000 | - |
| Des | 31 |  | JP 3 | 13.500.000 | - | 23.500.000 | - |
|  | 31 |  | JKM4 | - | 6.200.000 | 17.300.000 | - |

Penjualan No. 411

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref .** | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des | 31 |  | JP 3 | - | 13.500.000 | - | 13.500.000 |
|  |  |  | JKM4 | - | 1.400.000 | - | 14.900.000 |

Utang Bank No. 221

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 1 |  |  |  |  | - | 15.000.000 |
| Januari  | 31 |  | JKM4 | - | 25.000.000 | - | 40.000.000 |

Potongan penjualan No. 413

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref.**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2007 |  |  |  |  |  |  |  |
| Des |  |  |  | 50.000 | - | 50.000 | - |

1. **Neraca Saldo per 31 Desember 2007**

**PD. Cihuy**

**NERACA SALDO**

**Per 31 Desember 2007**

|  |  |  |  |
| --- | --- | --- | --- |
| **No. Akun** | **Nama Akun** | **Debit** | **Kredit** |
| 101 | Kas | 45.352.500 |  |
| 112 | Piutang Usaha | 17.300.000 |  |
| 113 | Persediaan Barang Dagangan | 7.000.000 |  |
| 114 | Perlengkapan Kantor | 1.375.000 |  |
| 121 | Peralatan Toko | 1.500.000 |  |
| 123 | Akumulasi Penyusutan Peralatan Toko |  | 150.000 |
| 124 | Kendaraan | 30.000.000 |  |
| 125 | Akumulasi Penyusutan Kendaraan |  | 5.000.000 |
| 211 | Utang Dagang |  | 16.750.000 |
| 221 | Utang Bank |  | 40.000.000 |
| 301 | Modal Ny. Manis |  | 40.000.000 |
| 321 | Prive | 1.000.000 |  |
| 411 | Penjualan |  | 14.900.000 |
| 413 | Potongn Penjualan | 50.000 |  |
| 511 | Pembelian | 7.150.000 |  |
| 513 | Potongan Pembelian |  | 52.500 |
| 521 | Beban Sewa | 6.000.000 |  |
| 522 | Beban iklan | 125.000 |  |
|  | **JUMLAH** | **116.852.500** | **116.852.500** |