**KUNCI JAWABAN**

 **SOAL LATIHAN KD 1.4**

1. **Jurnal Penyesuaian UD Jaya**

**Halaman 2**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Tanggal** | **Keterangan** | **Ref.** | **Debit** | **Kredit** |
| 2011 |  |  |  |  |  |
| Desember | 31 | Harga Pokok Penjualan |  | 12.200.000 |  |
|  |  |  Persediaan Barang Dagangan |  |  | 12.200.000 |
|  |  |  |  |  |  |
|  | 31 | Persediaan Barang Dagangan |  | 13.500.000 |  |
|  |  |  Harga Pokok Penjualan |  |  | 13.500.000 |
|  |  |  |  |  |  |
|  | 31 | Harga Pokok Penjualan |  | 81.000.000 |  |
|  |  | Retur Pembelian dan PH |  | 2.500.000 |  |
|  |  | Potongan Pembelian |  | 1.500.000 |  |
|  |  |  Pembelian |  |  | 82.500.000 |
|  |  |  Beban Angkut Pembelian |  |  | 2.500.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Perlengkapan Kantor |  | 100.000 |  |
|  |  |  Perlengkapan Kantor |  |  | 100.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Perlengkapan Toko |  | 140.000 |  |
|  |  |  Perlengkapan Toko |  |  | 140.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Peny. Peralatan Kantor |  | 300.000 |  |
|  |  |  Akumls Penys. Peralatan Ktr |  |  | 300.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Peny. Peralatan Toko |  | 600.000 |  |
|  |  |  Akumls Penys. Peralatan Toko |  |  | 600.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Penyusutan Kendaraan |  | 1.500.000 |  |
|  |  |  Akumls Penys. Kendaraan |  |  | 1.500.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Gaji Penjualan |  | 60.000 |  |
|  |  |  Utang Gaji Penjualan |  |  | 60.000 |
|  |  |  |  |  |  |
|  | 31 | Sewa Gedung Dibayar di Muka |  | 100.000 |  |
|  |  |  Beban Sewa Gedung |  |  | 100.000 |
|  |  |  |  |  |  |
|  | 31 | Beban Listrik |  | 30.000 |  |
|  |  |  Utang Beban Listrik |  |  | 30.000 |
|  |  |  |  |  |  |
|  | 31 | Asuransi Dibayar di Muka |  | 450.000 |  |
|  |  |  Beban Asuransi |  |  | 450.000 |
|  |  |  |  |  |  |

1. ***Posting* Jurnal Penyesuaian**

**Persediaan Barang Dagangan No. 103**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | 12.200.000 | - |
| Desember | 31 |  | JU2 | - | 12.200.000 | - | - |
|  | 31 |  | JU2 | 13.500.000 |  | 13.500.000 | - |

**Harga Pokok Penjualan No. 500**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 12.200.000 | - | 12.200.000 | - |
|  | 31 |  | JU2 | - | 13.500.000 | - | 1.300.000 |
|  |  |  | JU2 | 81.000.000 | - | 79.700.000 | - |

**Retur Pembelian dan PH No. 503**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  | JU2 |  |  |  | 2.500.000 |
| Desember | 31 |  | JU2 | 2.500.000 | - | - | - |

**Potongan Pembelian No. 504**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  | JU2 |  |  |  | 1.500.000 |
| Desember | 31 |  | JU2 | 1.500.000 | - | - | - |

**Pembelian No. 501**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  | JU2 |  |  | 82.500.000 | - |
| Desember | 31 |  | JU2 | - | 82.500.000 | - | - |

**Beban Angkut Pembelian No. 502**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  | JU2 |  |  | 2.500.000 | - |
| Desember | 31 |  | JU2 | - | 2.500.000 | - | - |

**Beban Perlengkapan Kantor No. 616**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 100.000 | - | 100.000 | - |
|  |  |  |  |  |  |  |  |

**Perlengkapan Kantor No. 104**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | 150.000 | - |
| Desember | 31 |  | JU2 | - | 100.000 | 50.000 | - |
|  |  |  |  |  |  |  |  |

**Beban Perlengkapan Toko No. 617**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 140.000 | - | 140.000 | - |
|  |  |  |  |  |  |  |  |

**Perlengkapan Toko No. 105**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | 2000.000 | - |
| Desember | 31 |  | JU2 | - | 140.000 | 60.000 | - |
|  |  |  |  |  |  |  |  |

**Beban Penyusutan Peralatan Kantor No. 618**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 300.000 | - | 300.000 | - |
|  |  |  |  |  |  |  |  |

**Akumulasi Penyusutan Peralatan Kantor No. 112**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | - | 1.200.000 |
| Desember | 31 |  | JU2 | - | 300.000 | - | 1.500.000 |
|  |  |  |  |  |  |  |  |

**Beban Penyusutan Peralatan Toko No. 619**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 600.000 | - | 600.000 | - |
|  |  |  |  |  |  |  |  |

**Akumulasi Penyusutan Peralatan Toko No. 114**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | - | 3.600.000 |
| Desember | 31 |  | JU2 | - | 600.000 | - | 4.200.000 |
|  |  |  |  |  |  |  |  |

**Beban Penyusutan Kendaraan No. 620**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 1.500.000 | - | 1.500.000 | - |
|  |  |  |  |  |  |  |  |

**Akumulasi Penyusutan Kendaraan No. 116**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | - | 3.450.000 |
| Desember | 31 |  | JU2 | - | 1.500.000 | - | 4.950.000 |
|  |  |  |  |  |  |  |  |

**Beban Gaji Penjualan No. 601**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 60.000 | - | 60.000 | - |
|  |  |  |  |  |  |  |  |

**Utang Gaji Penjualan No. 202**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | - | 60.000 | - | 60.000 |
|  |  |  |  |  |  |  |  |

**Sewa Gedung Dibayar di Muka No. 106**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 100.000 | - | 100.000 | - |
|  |  |  |  |  |  |  |  |

**Beban Sewa Gedung No. 612**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | 1.200.000 | - |
| Desember | 31 |  | JU2 | - | 100.000 | - | 1.100.000 |
|  |  |  |  |  |  |  |  |

**Beban Listrik No. 613**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | 360.000 | - |
| Desember | 31 |  | JU2 | 30.000 | - | 390.000 | - |
|  |  |  |  |  |  |  |  |

**Utang Beban Listrik No. 203**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | - | 30.000 | - | 30.000 |
|  |  |  |  |  |  |  |  |

**Asuransi Dibayar di Muka No. 107**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 |  |  |  |  |  |  |  |
| Desember | 31 |  | JU2 | 450.000 | - | 450.000 | - |
|  |  |  |  |  |  |  |  |

**Beban Asuransi No. 112**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal**  | **Keterangan**  | **Ref**  | **Debit**  | **Kredit**  | **Sisa**  |
| **Debit**  | **Kredit**  |
| 2011 | 31 |  |  |  |  | 1.800.000 | - |
| Desember | 31 |  | JU2 | - | 450.000 | 1.350.000 | - |
|  |  |  |  |  |  |  |  |

