**MATERI K.D 2.2**

**Kompetensi Dasar : 2.2 Melakukan *Posting* Jurnal Penutup ke Buku Besar**

***POSTING* JURNAL PENUTUP DI BUKU BESAR**

Dalam praktik, buku besar yang dibuat/ diisi sepanjang periode akuntansi, pada akhir periode ditutup. Berdasarkan sumber data yang ada berupa kertas kerja, maka dalam contoh berikut diambil dari kertas kerja UD Jaya Abadi.

Setelah jurnal penyesuaian dan jurnal penutup di*posting* ke buku besar, maka buku besar UD Jaya Abadi akan tampak sebagai berikut ini.

Contoh:

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| Nama akun: Kas | | | | No. 111 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31  31 |  | √  JKK 1  JKM 1 | Rp 28.000.000  -  Rp 16.840.000 | -  Rp 18.100.000 | Rp 28.000.000  Rp 9.900.000  Rp 26.740.000 | - |

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| Nama akun: Piutang Usaha | | | | No. 112 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31  31  31 |  | JP 1  JP 1  JKM 1  JU 1 | Rp 13.800.000  Rp 2.500.000  -  - | -  -  Rp 3.500.000  Rp 600.000 | Rp 13.800.000  Rp 16.300.000  Rp 12.800.000  Rp 12.200.000 | - |

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| Nama akun: Persediaan Barang Dagang | | | | No. 114 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31 | Saldo  Penyesuaian | √  JU 2 | Rp 5.500.000  Rp 6.000.000 | -  Rp 5.500.00 | Rp 5.500.000  Rp 6.000.000 | - |

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| Nama akun: Perlengkapan | | | | No. 115 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31 |  | JB 1  JU 2 | Rp 7.800.000  Rp | -  Rp 1.800.000 | Rp 7.800.000  Rp 6.000.000 | -  - |

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| Nama akun: Peralatan | | | | No. 121 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31 | Saldo | √  JP 1 | Rp 3.500.000  Rp | -  Rp 1.500.000 | Rp 3.500.000  Rp 2.000.000 | -  - |

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| Nama akun: Inventaris | | | | No. 123 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31 |  | JB 1  JP 1 | Rp 6.000.000  - | -  Rp 1.000.000 | Rp 6.000.000  Rp 5.000.000 | -  - |

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| Nama akun: Utang Usaha | | | | No. 211 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31  31 |  | JB 1  JKK 1  JU 1 | -  Rp 8.000.000  Rp 500.000 | Rp 35.300.000 | -  -  - | Rp 35.300.000  Rp 27.300.000  Rp 26.800.000 |

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| Nama akun: Modal | | | | No. 311 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31  31 | Sisa  Jurnal Penutup  Jurnal Penutup | JU 3  JU 3 | Rp  Rp 5.860.000  Rp 300.000 | -  -  - | -  -  - | Rp 37.500.000  Rp 31.140.000  Rp 30.840.000 |

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| Nama akun: Prive | | | | No. 312 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31 | Ayat Penyesuaian  Ayat Penutup | JU 3  JU 3 | Rp 300.000  - | -  Rp 300.000 | Rp 300.000  Rp | -  Rp 300.000 |

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| **Nama akun: Penjualan** | | | | No. 411 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31  31 | Jurnal Penutup | JP 1  JKM 1  JU 1 | -  -  Rp 27.100.000 | Rp 15.100.000  Rp 12.000.000 | -  -  0 | Rp 15.100.000  Rp 12.000.000  - |

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| Nama akun: Retur Penjualan dan Pengurangan Harga | | | | |  | | | No. 412 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JU 1  JU 3 | Rp 300.000.000  - | | -  Rp 300.000.000 | Rp 300.000.000  0 | | -  - |

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| Nama akun: Potongan Penjualan | | | | |  | | | No. 413 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JKM 1  JU 3 | Rp 60.000 | | -  Rp 60.000 | Rp 60.000  0 | | - |

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| Nama akun: Pembelian | | | | No. 511 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31  31 | Jurnal Penutup | JB 1  JKK 1  JU 3 | Rp 21.500.000  Rp 9.000.000  - | -  -  Rp 30.500.000 | Rp 21.500.000  Rp 30.500.000  0 | - |

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| Nama akun: Retur Pembelian dan Pengurangan Harga | | | | |  | | | No. 512 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JKK 1  JU 3 | -  Rp 500.000 | | Rp 500.000  - | -  - | | Rp 500.000  0 |

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| Nama akun: Potongan Pembelian | | | | No. 513 | | | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | **Kredit** | **Saldo** | |
| **Debit** | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JKK 1  JU 3 | -  Rp 100.000 | Rp 100.000  - | -  - | Rp 100.000  - |

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| Nama akun: Beban Agkut Pembelian | | | | |  | | | No. 515 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JKK 1  JU 3 | Rp 200.000  - | | -  Rp 200.000 | Rp 200.000  0 | | -  - |

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| Nama akun: Beban Gaji | | | | |  | | | No. 521 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JKK 1  JU 3 | Rp 1.000.000  - | | -  Rp 1.000.000 | Rp 1.000.000  0 | | -  - |

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| Nama akun: Beban Perlengkapan | | | | |  | | | No. 522 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | AJP  Jurnal Penutup | JKK 1  JU 3 | Rp 1.800.000  - | | -  Rp 1.800.000 | Rp 1.800.000  0 | | -  - |

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| Nama akun: Beban Penyusutan Peralatan | | | | |  | | | No. 523 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | AJP  Jurnal Penutup | JU 2  JU 3 | Rp 200.000  - | | -  Rp 200.000 | Rp 200.000  0 | | -  - |

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| Nama akun: Akumulasi Penyusutan Peralatan | | | | |  | | | No. 122 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31 | AJP | JU 2 | - | | Rp 200.000 | - | | Rp 200.000 |

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| Nama akun: Piutang Bunga | | | | |  | | | No. 116 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31 | AJP | JU 2 | Rp 300.000 | | - | Rp 300.000 | | - |

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| Nama akun: Ikhtisar Laba Rugi | | | | |  | | | No. 313 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31  31  31  31  31  31 | AJP  AJP  Jurnal Penutup  Jurnal Penutup  Jurnal Penutup  Jurnal Penutup  Jurnal Penutup | JU 2  JU 2  JU 3  JU 3  JU 3  JU 3 | Rp 5.500.000  -  Rp 6.000.000  -  -  Rp 40.260.000  - | | -  Rp 6.000.000  -  Rp 5.500.000  Rp 34.400.000  -  Rp 5.860.000 | Rp 5.500.000  -  Rp 5.500.000  -  -  Rp 5.860.000  - | | -  Rp 500.000  -  -  Rp 34.400.000  -  0 |

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| Nama akun: Utang Gaji | | | | |  | | | No. 212 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31 | AJP | √ | - | | Rp 400.000 | - | | Rp 400.000 |

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| Nama akun: Pendapatan Bunga | | | | |  | | | No. 611 | |
| **Tanggal** | | **Keterangan** | **Ref** | **Debit** | | **Kredit** | **Saldo** | | |
| **Debit** | | **Kredit** |
| 2012  Des | 31  31 | Jurnal Penutup | JKM 1  JU 3 | -  Rp 400.000 | | Rp 400.000  - | -  - | | Rp 400.000  0 |