**Transaksi i.** Diterima pendapatan dari jasa sewa bus wisata pada tanggal 22 Jan 2002 sebesar Rp. 30,000,000,-

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | AKTIVA | |  | = | PASIVA | |
|  | Kas | +Perlengkapan +UM Sewa Gd. +Kendaraan +Inv. Kantor | | | | = | Hutang | + Modal Tn. Setra |
| Saldo awal | 142,000,000 | 2,000,000 | 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,010,000,000 |
| (i) | 30,000,000 |  |  |  |  | = |  | 30,000,000 |
| Saldo akhir | 172,000,000 | 2,000,000 | 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,040,000,000 |

**Transaksi j.** Tanggal 23 jan 2001 dibayar biaya operasional selama penyewaan bus wisata sebesar 10 juta rupiah, dengan rincian : sopir 1 juta rupiah, kernet 200 ribu rupiah, konsumsi 5 juta rupiah, solar 3 juta rupiah, restribusi 800 ribu rp.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | AKTIVA | |  | = | PASIVA | |
|  | Kas | +Perlengkapan +UM Sewa Gd. +Kendaraan +Inv. Kantor | | | | = | Hutang | + Modal Tn. Setra |
| Saldo awal | 172,000,000 | 2,000,000 | 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,040,000,000 |
| (j) | (10,000,000) |  |  |  |  | = |  | (10,000,000) |
| Saldo akhir | 162,000,000 | 2,000,000 | 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,030,000,000 |

**Transaksi k.** Dibayar gaji karyawan sebesar 5 juta rupiah pada tanggal 25 Jan 2001

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | AKTIVA | |  | = | PASIVA | |
|  | Kas | +Perlengkapan +UM Sewa Gd. +Kendaraan +Inv. Kantor | | | | = | Hutang | + Modal Tn. Setra |
| Saldo awal | 162,000,000 | 2,000,000 | 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,030,000,000 |
| (k) | (5,000,000) |  |  |  |  | = |  | (5,000,000) |
| Saldo akhir | 157,000,000 | 2,000,000 | 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,025,000,000 |

**Transaksi l.** Tanggal 26 Jan 2001 beban penyusutan kendaraan bulan Januari sebesar Rp.5,000,000,- dicatat dan dibukukan

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | AKTIVA |  | = | PASIVA | |
| Kas | +Perlengk. +UM S.Gd. +Kendaraan Ak Peny. Kend +Inv. Kantor | | | = | Hutang | + Modal Tn. Setra |
| Saldo awal 157,000,000 | 2,000,000 10,000,000 | 1,850,000,000. | 8,000,000 | = | 2,000,000 | 2,025,000,000 |
| (l) |  | (5,000,000) |  |  |  | (5,000,000) |
| Saldo akhir 157,000,000 | 2,000,000 10,000,000 | 1,850,000,000. (5,000,000) | 8,000,000 | = | 2,000,000 | 2,020,000,000 |

Pada akhir bulan Tuan Setra ingin mengetahui apakah dunia usaha jasa transportasi bus merupakan bisnis yang menguntungkan baginya. Untuk mengetahui hal ini ia harus dapat menjawab 3 pertanyaan berikut :

1. Bagaimana hasil usaha selama satu bulan terakhir ini? Berapa laba yang saya peroleh?
2. Bagaimana posisi keuangan perusahaan pada akhir bulan ini? (berapa kekayaan yang tertanam dalam perusahaan dan dalam bentuk apa, serta berapa hutang dan modalnya)
3. Berapa modal saya telah bertambah selama bulan Januari 2001?

Untuk menjawab pertanyaan tersebut PO. TRAVEGO perlu membuat laporan keuangan sebagai berikut :

**Figure 4.1**

**PO. TRAVEGO**

**Ikhtisar Usaha**

**Januari 2001**

**(dalam ribuan)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | AKTIVA | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | PASIVA | |  |  |  |  |
| Tr |  | Kas | |  | Perlkp. | |  | Sewa | | |  | Kendaraan | | Ak. Penyst. |  | Inv. | |  |  | Hutang | | Modal Tn. Setra | | |  |
|  |  |
|  |  |  |  |  |  |  |  | Gedung | | |  |  |  | Kendaraan |  | Kantor | |  |  |  |  |  |  |  |  |
| a. | 2,000,000 | |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | 2,000,000 | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | = |  |  |  |  |
| b. |  | (1,600,000) |  |  |  |  |  |  |  |  |  | 1,600,000 |  |  |  |  |  |  |  |  |  |  | …………. | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| c. |  | 400,000 |  |  |  |  |  |  |  |  |  | 1,600,000 |  |  |  |  |  |  | 2,000 | |  | 2,000,000 | |  |  |
|  | …………. | | 2,000 | |  |  |  |  |  |  | ………… | |  |  |  |  |  |  |  | …………. | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| d. |  | 400,000 |  | 2,000 | |  |  |  |  |  | 1,600,000 | |  |  |  |  |  |  | 2,000 | |  | 2,000,000 | |  |  |
|  | ( 10,000) |  |  | ……. | | 10,000 | |  |  |  | ………… | |  |  |  |  |  |  | …….. | |  | ………… | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| e. |  | 360,000 |  | 2,000 | |  | 10,000 | |  |  | 1,600,000 | |  |  |  |  |  |  | 2,000 | |  | 2,000,000 | |  |  |
|  | (250,000) |  |  | ……. |  |  | ………. | |  |  | 250,000 |  |  |  |  |  |  |  | …….. | |  | …………. | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| f. |  | 140,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  |  |  |  |  |  | 2,000 | |  | 2,000,000 | |  |  |
|  | 15,000 |  |  | ……. |  |  | ………. | |  |  | ………… | |  |  |  |  |  |  | ……. | | 15,000 | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| g. |  | 155,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  |  |  |  |  |  | 2,000 | |  | 2,015,000 | |  |  |
|  | (5,000) |  |  | …….. |  |  | ……… |  | |  | ………… | |  |  |  |  |  |  | ……. | | (5,000) | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| h. |  | 150,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  |  | 8.000 | |  |  | 2,000 | |  | 2,010,000 | |  |  |
|  | (8,000) |  |  | ……. |  |  | ……… |  | |  | …………. | |  |  |  |  | …….. | |  | …………. | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| i. |  | 142,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  |  | 8,000 | |  |  | 2,000 | |  | 2,010,000 | |  |  |
|  | 30,000 |  |  | ……. |  |  | ……… |  | |  | ………… | |  |  | ……. | |  |  | ……. | | 30,000 | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| j. |  | 172,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  |  | 8,000 | |  |  | 2,000 | |  | 2,040,000 | |  |  |
|  | (10,000) |  |  | …….. |  |  | ……… |  | |  | ………… | |  |  | ……. | |  |  | …….. | | (10,000) | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| k. |  | 162,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  |  | 8,000 | |  |  | 2,000 | |  | 2,030,000 | |  |  |
|  | (5,000) |  |  | …….. |  |  | ……… |  | |  | …………. | |  |  | ……. | |  |  | ……. | | (5,000) | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| l. |  | 157,000 |  | 2,000 | |  | 10,000 | |  |  | 1,850,000 | |  | (5,000) | 8,000 | |  |  | 2,000 | |  | 2,025,000 | |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | (5,000) | |  |  |
|  | **157,000** | |  | **2,000** | |  | **10,000** | |  |  | **1,850,000** | |  | **(5,000)** | **8,000** | |  |  | **2,000** | |  | **2,020,000** | |  |  |

**Figure 4.2**

**PO. TRAVEGO**

**NERACA**

**Januari 2001**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **AKTIVA** | | |  |  | **PASIVA** |  |  |  |  |
| Kas |  |  |  | 157,000,000 |  | Kewajiban |  |  |  |  |
| Perlengkapan |  |  |  | 2,000,000 |  | Hutang | 2,000,000 | | |  |
| Kendaraan | 1,850,000,000 | | |  |  |  |  |  |  |  |
| Ak. Penyustn. | 5,000,000 | |  | 1,845,000,000 | |  |  |  |  |  |
| Kendaraan |  |  |  |  |  |  |  |  |  |  |
| Inventaris kantor | | | | 8,000,000 |  | Modal |  |  |  |  |
| Sewa Gedung |  |  |  | 10,000,000 |  | Modal Tn Setra | 2,020,000,000 | |  |  |
|  | | | |  |  |  |  |  |  |  |
| TOTAL AKTIVA | | | | **2,022,000,000** |  | TOTAL PASIVA |  | **2,022,000,000** | | |
|  |  |  |  |  |  |  |  |  |  |  |

**Figure 4.3**

**PO. TRAVEGO**

**LAPORAN RUGI-LABA**

**Januari 2001**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Pendapatan Jasa Angkutan | |  |  | Rp. 45,000,000 | | |
| Biaya-biaya usaha | |  |  |  |  |  |
| - | Gaji Karyawan | Rp. 5,000,000 |  |  |  |  |
| - | Penyusutan kendaraan | 5,000,000 |  |  |  |  |
| - Biaya operasi persewaan bus | | 15,000,000 | (Rp. 25,000,000) | | | |
|  | **LABA** |  |  | **Rp. 20,000,000** | |  |
|  |  |  |  |  |  |  |

**Figure 4.4**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **PO. TRAVEGO** | | | |  |
| **LAPORAN PERUBAHAN MODAL** | | | | | | |  |
|  |  |  | **Januari 2001** | | | |  |
|  |  |  |  | | | |  |
| Modal Tn. Setra |  |  | 2,000,000,000 | | | |  |
| Laba Bersih | 20,000,000 | | |  |  |  |  |
| Pengambilan Prive | ( - | | ) |  |  |  |  |
| Penambahan Modal |  |  |  |  | 20,000,000 | |  |
| Modal Tn Setra 31 Jan 2001 |  |  | **2,020,000,000** | | | |  |
|  |  |  |  |  |  |  |  |

Berikut kasus yang dapat anda kerjakan dengan menggunakan teknik tabelaris seperti contoh P.O. Travego di atas.

**Kasus 4.1 : NUR TEKNIK**

Tn. Annuri mendirikan bengkel mobil “NUR TEKNIK” pada tanggal 1 Februari 2006. Transaksi bulan pertama kegiatannya adalah sebagai berikut:

1/2/2006 Annuri menanamkan uangnya sebesar Rp. 35.000.000,00 ke dalam perusahaan.

2/2/2006 Menerima kredit dari bank sebesar Rp. 90.000.000,00

4/2/2006 Membeli peralatan bengkel sebesar Rp. 75.000.000,00 secara tunai.

5/2/2006 Perusahaan membayar kontrak sewa bangkel Rp. 3.000.000,00 untuk 1 tahun.

7/2/2006 Membeli perlengkapan dari JAYA SAKTI secara tunai Rp.

1.400.000,00

20/2/2006 Menerima uang dari para langganan untuk jasa bengkel yang diberikan Rp. 52.000.000,00

21/2/2006 Membeli perlengkapan berupa oli,air accu,mur baut dari WAHANA AUTOSPORT dengan cara kredit sebesar Rp. 6.000.000,00.

23/2/2006 Pemakaian perlengkapan sebesar Rp, 3.500.000,00 25/2/2006 Membayar gaji dan upah pegawai Rp. 6.750.000,00 26/2/2006 Membayar macam-macam biaya Rp. 2.250.000,00

28/2/2006 Membayar kepada Bank Rp. 5.000.000,00 untuk pembayaran angsuran pokok pinjaman, dan Rp. 1.000.000,00 untuk pembayaran bunga pinjaman.

28/2/2000 Penyusutan peralatan bengkel sebesar Rp. 1.900.000,00

**Diminta:**

1. Buatlah ikhtisar transaksi perusahaan dalam bentuk tabelaris.
2. Susunlah Neraca, Laporan Rugi Laba dan Laporan Perubahan Modal untuk “NUR

TEKNIK”

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Jawaban : | |  |  |  |  |
| Tanggal 1 Februari 2006 | | | Setoran modal secara tunai ke dalam kas perusahaan | | |
|  |  |  | sebesar Rp. 35.000.000 | |  |
|  |  |  | |  |  |
|  |  | AKTIVA | | = | MODAL |
|  |  |  | Kas | = | Modal |
|  | (a) | Rp. | 35,000,000. | = | Rp. 35,000,000. |
| Tanggal 2 Februari 2006 | | | Kas bertambah sebesar Rp. 90.000.000 dari pinjaman | | |
|  |  |  | bank |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  |  | AKTIVA | = | PASIVA |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan + Ak, Penyst | = | Utang Dagang + Utang Bank | + Modal |
| Saldo awal | 35.000.000 |  | = |  | 35.000.000 |
| (b) | 90.000.000 |  | = | 90.000.000 |  |
| Saldo akhir | 125.000.000 |  | = | 90.000.000 | + 35.000.000 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Tanggal 4 Februari 2006 | | | Kas berkurang sebesar Rp. 75.000.000 untuk pembelian | | | |
|  |  |  | tunai peralatan bengkel. |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  | AKTIVA | = | PASIVA |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan + Ak, Penyst | | = | Utang Dagang + Utang Bank | + Modal |
| Saldo awal | 125.000.000 |  |  | = | 90.000.000 | + 35.000.000 |
| (c) | (75.000.000) |  | +75.000.000 | = |  |  |
| Saldo akhir | 50.000.000 |  | +75.000.000 | = | 90.000.000 | + 35.000.000 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Tanggal 5 Februari 2006 | | | Pembayaran secara tunai | Rp. 3.000.000 untuk | | sewa |
|  |  |  | bengkel selama satu tahun |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  | AKTIVA | = | PASIVA |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan + Ak, Penyst | | = Utang Dagang + Utang Bank | | + Modal |
| Saldo awal | 50.000.000 |  | +75.000.000 | = | 90.000.000 | + 35.000.000 |
| (d) | (3.000.000) |  | 3.000.000 | = |  |  |
| Saldo akhir | 47.000.000 |  | +3.000.000+75.000.000 | = | 90.000.000 | + 35.000.000 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Tanggal 7 Februari 2006 | | | Pembelian perlengkapan secara tunai Rp. 1.400.000 | | | |
|  |  |  |  |  |  |  |
|  |  |  | AKTIVA | = | PASIVA |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan + Ak, Penyst | | = | Utang Dagang + Utang Bank | + Modal |
| Saldo awal | 47.000.000 |  | +3.000.000+75.000.000 | = | 90.000.000 | + 35.000.000 |
| (e) | (1.400.000) | +1.400.000 |  | = |  |  |
| Saldo akhir | 47.000.000 | +1.400.000 | +3.000.000+75.000.000 | = | 90.000.000 | + 35.000.000 |
|  |  |  |  |  |  |  |
| Tanggal 20 Februari 2006 | | | Penerimaan pendapatan | jasa | bengkel dari pelanggan | |
|  |  |  | secara tunai Rp.52.000.000 (pendapatan diindikasikan | | | |
|  |  |  | sebagai penambah modal) |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  | AKTIVA | = | PASIVA |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan + Ak, Penyst | | = | Utang Dagang + Utang Bank | + Modal |
| Saldo awal | 47.000.000 | +1.400.000 | +3.000.000+75.000.000 | = | 90.000.000 | + 35.000.000 |
| (f) | 52.000.000 |  |  | = |  | 52.000.000 |
| Saldo akhir | 97.000.000 | +1.400.000 | +3.000.000+75.000.000 | = | 90.000.000 | + 87.000.000 |
|  |  |  |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tanggal 21 Februari 2006 | | | Pembelian perlengkapan secara kredit Rp. 6.000.000 | | | | | | | | |
|  |  |  |  | |  |  |  |  | | |  |
|  |  |  | AKTIVA | |  | = |  | PASIVA | | |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan | | + Ak, Penyst |  | = | Utang Dagang + Utang Bank | | | | + Modal |
| Saldo awal | 97.000.000 | +1.400.000 | +3.000.000+75.000.000 | |  | = |  |  | 90.000.000 + 87.000.000 | | |
| (g) |  | 6.000.000 |  |  |  | = | 6.000.000 |  |  |  |  |
| Saldo akhir | 97.000.000 | + 7.400.000 | +3.000.000+75.000.000 | |  | = | 6.000.000 | + | 90.000.000 | | + 87.000.000 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Tanggal 23 Februari 2006 | | | Penggunaan perlengkapan | | |  | sebesar | Rp. | | 3.500.000. | |
|  |  |  | (perlengkapan yang dipakai perusahaan untuk kegiatan | | | | | | | | |
|  |  |  | operasinya dicatat sebagai beban perlengkapan) dan | | | | | | | | |
|  |  |  | beban perlengkapan akan mengurangi modal. | | | | | | |  |  |
|  |  |  |  | |  |  |  |  | | |  |
|  |  |  | AKTIVA | |  | = |  | PASIVA | | |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan | | + Ak, Penyst |  | = | Utang Dagang + Utang Bank | | | | + Modal |
| Saldo awal | 97.000.000 | + 7.400.000 | +3.000.000+75.000.000 |  | = | | 6.000.000 | + | 90.000.000 | | + 87.000.000 |
| (h) |  | (3.500.000) |  |  | = | | 6.000.000 |  |  |  | +(3.500.000) |
| Saldo akhir | 97.000.000 | + 3.900.000 | +3.000.000+75.000.000 | |  | = | 6.000.000 | + | 90.000.000 | | + 83.500.000 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Tanggal 25 Februari 2006 | | | Pembayaran | gaji dan |  | upah pegawai | | | | sebesar | |
|  |  |  | Rp.6.750.000 secara tunai. (transaksi ini dicatat sebagai | | | | | | | | |
|  |  |  | beban gaji dan upah) | |  |  |  |  |  |  |  |
|  |  |  |  | |  |  |  |  | | |  |
|  |  |  | AKTIVA | |  | = |  | PASIVA | | |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan | | + Ak, Penyst |  | = | Utang Dagang + Utang Bank | | | | + Modal |
| Saldo awal | 97.000.000 | + 3.900.000 | +3.000.000+75.000.000 |  | = | 6.000.000 | | + | 90.000.000 | | + 83.500.000 |
| (i) | (6.750.000) |  |  |  |  | = |  |  |  |  | + (6.750.000) |
| Saldo akhir | 90.850.000 | + 3.900.000 | +3.000.000+75.000.000 |  | = | 6.000.000 | | + | 90.000.000 | | + 76.750.000 |
|  |  |  |  |  |  |  |  |  |  |  |  |
| Tanggal 26 Februari 2006 | | | Dibayar macam-macam beban Rp. 2.250.000, tunai. | | | | | | | | |
|  |  |  |  | |  |  |  |  | | |  |
|  |  |  | AKTIVA | |  | = |  | PASIVA | | |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan | | + Ak, Penyst |  | = | Utang Dagang + Utang Bank | | | | + Modal |
| Saldo awal | 90.850.000 | + 3.900.000 | +3.000.000+75.000.000 |  | = | 6.000.000 | | + | 90.000.000 | | + 76.750.000 |
| (j) | (2.250.000) |  |  |  |  | = |  |  |  |  | + (2.250.000) |
| Saldo akhir | 88.600.000 | + 3.900.000 | +3.000.000+75.000.000 |  | = | 6.000.000 | | + | 90.000.000 | | + 74.500.000 |
|  |  |  |  |  |  |  |  |  |  |  |  |

Tanggal 28 Februari 2006 Pembayaran angsuran pokok pinjaman ke bank mengurangi utang dagang sebesar Rp. 5.000.000, dan pembayaran bunga dicatat sebagai beban bunga Rp.1.000.000.

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | AKTIVA |  | = | PASIVA | |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan + Ak, Penyst | |  | = Utang Dagang + Utang Bank | | | + Modal |
| Saldo awal | 88.600.000 | + 3.900.000 | +3.000.000+75.000.000 | = | 6.000.000 | + | 90.000.000 | + 74.500.000 |
| (k) | (6.600.000) |  |  | = | | + | (5.000.000) | + (1.000.000) |
| Saldo akhir | 82.600.000 | + 3.900.000 | +3.000.000+75.000.000 | = | 6.000.000 | + | 85.000.000 | + 73.500.000 |
|  |  |  |  |  |  |  |  |  |

Tanggal 28 Februari 2006 Penyusutan peralatan bengkel sebesar Rp. 1.900.000 merupakan beban penyusutan peralatan, sebagai rekening lawannya adalah Akumulasi Penyusutan Peralatan yang merupakan sebagai pengurang peralatan dalam kelompok aktiva tetap.

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | AKTIVA | | = | | PASIVA | |  |
|  | Kas | +Perlengkp + Sewa Gd. +Peralatan | | + Ak, Penyst |  | = Utang Dagang + Utang Bank | | | + Modal |
| Saldo awal | 82.600.000 | + 3.900.000 | +3.000.000+75.000.000 |  | = | 6.000.000 | + | 85.000.000 | + 73.500.000 |
| (l) |  |  |  | (1.900.000) | = |  |  |  | + (1.900.000) |
| Saldo akhir | 82.600.000 | + 3.900.000 | +3.000.000+75.000.000 | +(1.900.000) | = | 6.000.000 | + | 85.000.000 | + 71.600.000 |
|  |  |  |  |  |  |  |  |  |  |

Setelah analisis masing-masing transaksi dilakukan maka langkah selanjutnya adalah membuat ikhtisar transaksi dengan tabelaris seperti berikut di bawah ini:

**Figure 4.5**

**Ikhtisar Usaha**

**NUR TEKNIK**

**Februari 2006**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Tgl* | *Kas* | *Perlengkp* | *Peralatan* | *Ak. Pnyst* | *Sw Gdg* | *Utg Dgg* | *Ut. Bank* | *Modal* |
| Feb-01 | 35.000.000 |  |  |  |  |  |  | 35.000.000 |
| Feb-02 | 90.000.000 |  |  |  |  | = | 90.000.000 |  |
|  | 125.000.000 |  |  |  |  | = | 90.000.000 | 35.000.000 |
| Feb-04 | -75.000.000 |  | 75.000.000 |  |  | = |  |  |
|  | 50.000.000 |  | 75.000.000 |  |  | = | 90.000.000 | 35.000.000 |
| Feb-05 | -3.000.000 |  |  |  | 3.000.000 | = |  |  |
|  | 47.000.000 |  | 75.000.000 |  | 3.000.000 | = | 90.000.000 | 35.000.000 |
| Feb-07 | -1.400.000 | 1.400.000 |  |  |  | = |  |  |
|  | 45.600.000 | 1.400.000 | 75.000.000 |  | 3.000.000 | = | 90.000.000 | 35.000.000 |
| Feb-20 | 52.000.000 |  |  |  |  | = |  | 52.000.000 |
|  | 97.600.000 | 1.400.000 | 75.000.000 |  | 3.000.000 | = | 90.000.000 | 87.000.000 |
| Feb-21 |  | 6.000.000 |  |  |  | 6.000.000 |  |  |
|  | 97.600.000 | 7.400.000 | 75.000.000 |  | 3.000.000 | 6.000.000 | 90.000.000 | 87.000.000 |
| Feb-23 |  | -3.500.000 |  |  |  |  |  | -3.500.000 |
|  | 97.600.000 | 3.900.000 | 75.000.000 |  | 3.000.000 | 6.000.000 | 90.000.000 | 83.500.000 |
| Feb-25 | -6.750.000 |  |  |  |  |  |  | -6.750.000 |
|  | 90.850.000 | 3.900.000 | 75.000.000 |  | 3.000.000 | 6.000.000 | 90.000.000 | 76.750.000 |
| Feb-26 | -2.250.000 |  |  |  |  |  |  | -2.250.000 |
|  | 88.600.000 | 3.900.000 | 75.000.000 |  | 3.000.000 | 6.000.000 | 90.000.000 | 74.500.000 |
| Feb-28 | -6.000.000 |  |  |  |  |  | -5.000.000 | -1.000.000 |
|  | 82.600.000 | 3.900.000 | 75.000.000 |  | 3.000.000 | 6.000.000 | 85.000.000 | 73.500.000 |
| Feb-28 |  |  |  | -1.900.000 |  |  |  | -1.900.000 |
| **SALDO** | **82.600.000** | **3.900.000** | **75.000.000** | **-1.900.000** | **3.000.000** | **6.000.000** | **85.000.000** | **71.600.000** |

Setelah ikhtisar usaha selesai dibuat maka selanjutnya disusun Laporan Keuangan:

**Figure 4.6**

**NERACA**

**NUR TEKNIK**

**Februari 2006**

|  |  |  |  |
| --- | --- | --- | --- |
| **AKTIVA** |  |  |  |
| Kas | Rp. | 82.600.000 |  |
| Perlengkapan |  | 3.900.000 |  |
| Peralatan Bengkel |  | 75.000.000 |  |
| - Akumulasi Penyusutan Bengkel |  | (1.900.000) |  |
| Sewa Dibayar Dimuka |  | 3.000.000 |  |
|  |  |  |  |
| **TOTAL AKTIVA** | **Rp.** | **162.600.000** |  |
| **PASIVA** |  |  |  |
|  |  |  |
| Utang dan Kewajiban |  |  |  |
| Utang Dagang | Rp. | 6.000.000 |  |
| Utang Bank |  | 85.000.000 |  |
| Modal |  | 71.600.000 |  |
|  |  |  |  |
| **TOTAL PASIVA** | **Rp.** | **162.600.000** |  |
|  |  |  |  |
|  |  |  |  |

**Figure 4.7**

**Laporan Rugi Laba**

**NUR TEKNIK**

**Februari 2006**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Pendapatan** |  |  |  |  |  |  |  |
| Pendapatan Jasa Bengkel | |  |  | Rp. | 52.000.000 |  |  |
|  | |  |  |  |  |  |  |
| **Total Pendapatan** | |  |  | **Rp.** | **52.000.000** |  |  |
| **Beban-beban** | |  |  |  |  |  |  |
|  |  |  |  |  |  |
| - beban gaji dan upah | | Rp. | 6.750.000 |  |  |  |  |
| - | beban perlengkapan |  | 3.500.000 |  |  |  |  |
| - | beban bunga pinjaman |  | 1.000.000 |  |  |  |  |
| - | beban penyusutan |  | 1.900.000 |  |  |  |  |
| - | beban macam-macam |  | 2.250.000 |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Total Beban** |  | **Rp.** | **15.400.000** | **(Rp.** | **15.400.000)** |  |  |
|  |  | **Laba/Rugi** | | **Rp.** | **36.600.000** |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

**Figure 4.8**

**Laporan Perubahan Modal**

**NUR TEKNIK**

**Februari 2006**

|  |  |  |  |
| --- | --- | --- | --- |
| **Modal Awal Periode Tn. Annuri** | | **Rp.** | **35.000.000** |
| **Penambahan** |  |  |  |
| - Laba Usaha | Rp, 36.600.000 |  |  |
| **Pengurangan** |  |  |  |
| - Rugi Usaha | - |  |  |
| - Prive | - |  |  |
|  | Rp. 36.600.000 | Rp. | 36.600.000 |
|  | |  |  |
| **Modal Akhir Periode yang berakhir pada tanggal 28 Februari 2006** | | **Rp.** | **71.600.000** |
|  |  |  |  |
|  |  |  |  |