

B MENGENTRI JURNAL

Setelah seluruh data perusahaan telah lengkap, Anda dapat melakukan pengentrian transaksi ke dalam jurnal penerimaan kas, pengeluaran kas, pembelian, penjualan, dan umum. Berikut adalah contoh pengentrian transaksi ke dalam jurnal milik CV Usaha Jaya.

CV Usaha Jaya Cash Receipt Journal December 2019 (in Rupiah)

Date	Evidence Number	Description	Debit		Credit		
			Cash in Bank (11101)	Sales Discount (41300)	Sales of Merch. (41100)	Acc. Receivable (11201)	Vat. Out. (21500)
Dec 2019	4	BKM12-01 Angkasa Computer	34.280.400	699.600		34.980.000	
	6	BKM12-02 Prima Computer	38.408.160	783.840		39.192.000	
	8	BKM12-03 Andromeda Computer	41.107.000			41.107.000	
	15	BKM12-04 Bhineka Computer	44.770.000			44.770.000	
	15	BKM12-05 Bintang Computer	44.319.000			44.319.000	
	19	BKM12-06 Sinar Jaya Computer	35.919.000			35.919.000	
	21	BKM12-07 Central Computer	37.656.000			37.656.000	
	21	BKM12-08 Sadhana Computer	40.107.000			40.107.000	
	22	NK12-01 Pelanggan Tunai	10.120.000		9.200.000		920.000
	23	BKM12-09 Nata Computer	38.349.000			38.349.000	
	25	BKM12-10 Arta Computer	40.429.000			40.429.000	
	30	NK12-02 Pelanggan Tunai	5.445.000		4.950.000		495.000
Total			410.909.560	1.483.440	14.150.000	396.828.000	1.415.000

CV Usaha Jaya Recapitulation of Cash Receipt Journal December 2019 (in Rupiah)

Debit		Credit	
Account Number	Total	Account Number	Total
11101	410.909.560	41100	14.150.000
41300	1.483.440	11201	396.828.000
		21500	1.415.000
Total	412.393.000	Total	412.393.000

CV Usaha Jaya Cash Payment Journal December 2019 (in Rupiah)

Date	Evidence Number	Description	Debit		Credit	
			Acc. Payable (21100)	Others	Cash in Bank (11101)	Purchase Discount (51400)
				Acc. No.	Amount	
Dec 2019	1	BKK12-01 Wages & Salaries Payable		21400	13.500.000	13.500.000
	10	BKK12-02 Income Tax Payable		21300	2.075.500	2.075.500
		VAT Payable		21600	846.000	846.000
	13	BKK12-03 PT Lonevo	92.950.000			92.950.000
	17	BKK12-04 PT Thisoba	90.530.000			90.530.000
	20	BKK12-05 PT Lonevo	94.160.000			94.160.000
	24	BKK12-06 Bank's Loan		22100	12.000.000	12.000.000
		Interest Expense		91100	1.200.000	1.200.000
	27	BKK12-07 PT Race	91.190.000			91.190.000
	31	BKK12-08 Accrued Expense		21200	450.000	450.000
		Accrued Expense		21200	950.000	950.000
		Supplies		11400	850.000	850.000
		Supplies		11400	600.000	600.000
		Maintenance & Repair		69000	850.000	850.000
Total			368.830.000		33.321.500	402.151.500

CV Usaha Jaya
Recapitulation of Cash Receipt Journal
December 2019
(in Rupiah)

Debit		Credit	
Account Number	Total	Account Number	Total
11400	1.450.000	11101	402.151.500
21100	368.830.000		
21200	1.400.000		
21300	2.075.500		
21400	13.500.000		
21600	846.000		
22100	12.000.000		
69000	850.000		
91100	1.200.000		
Total	402.151.500	Total	402.151.500

CV Usaha Jaya
Sales Journal
December 2019
(in Rupiah)

Date	Evidence Number	Description	Debit	Credit	
			Acc. Receivable (11201)	Sales of Merch. (41100)	VAT Outcome (21500)
Dec 5	FPJ12-01	Prima Computer	61.710.000	56.100.000	5.610.000
7	FPJ12-02	Mitra Computer	71.775.000	65.250.000	6.525.000
9	FPJ12-03	Andromeda Computer	75.900.000	69.000.000	6.900.000
11	FPJ12-04	Bhineka Computer	72.270.000	65.700.000	6.570.000
20	FPJ12-05	Nata Computer	68.970.000	62.700.000	6.270.000
26	FPJ12-06	Sinar Jaya Computer	106.920.000	97.200.000	9.720.000
Total			457.545.000	415.950.000	41.595.000

CV Usaha Jaya
Recapitulation of Sales Journal
December 2019
(in Rupiah)

Debit		Credit	
Account Number	Total	Account Number	Total
11201	457.545.000	41100	415.950.000
		21500	41.595.000
Total	457.545.000	Total	457.545.000

CV Usaha Jaya
Purchase Journal
December 2019
(in Rupiah)

Date	Evidence Number	Description	Debit		Credit
			Purchase (51100)	VAT Income (11700)	Acc. Payable (21100)
Dec 2019	14	FPB12-01 PT Lonevo	104.100.000	10.410.000	114.510.000
	18	FPB12-02 PT Thisoba	96.000.000	9.600.000	105.600.000
	29	FPB12-03 PT Race	87.000.000	8.700.000	95.700.000
Total			287.100.000	28.710.000	315.810.000

CV Usaha Jaya
Recapitulation of Purchase Journal
December 2019
(in Rupiah)

Debit		Credit	
Account Number	Total	Account Number	Total
51100	287.100.000	21100	315.810.000
11700	28.710.000		
Total	315.810.000	Total	315.810.000

CV Usaha Jaya
General Journal
December 2019
(in Rupiah)

Date	Evidence Number	Description	Debit	Credit
Des 28	NKR12-01	Sales Return	1.350.000	
		VAT Outcome	135.000	
		Accounts Receivable		1.485.000
Total			1.485.000	1.485.000

C MEM-POSTING KE BUKU BESAR

Setelah seluruh transaksi di-entry ke dalam jurnal, langkah selanjutnya adalah mem-posting ke dalam buku besar pembantu dan buku besar umum. Berikut adalah contoh buku besar pembantu dan buku besar umum milik CV Usaha Jaya.

1. Buku Besar Pembantu

- Buku besar pembantu piutang

Angkasa Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		34.980.000		34.980.000	
	4 Cash receipt	CRU		34.980.000		0

Andromeda Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		41.107.000		41.107.000	
	8 Cash receipt	CRU		41.107.000		0
	9 Sales	SJ	75.900.000		75.900.000	

Bhineka Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		44.770.000		44.770.000	
	11 Sales	SJ		72.270.000		117.040.000
	15 Cash receipt	CRU		44.770.000		72.270.000

Bintang Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		44.319.000		44.319.000	
	16 Cash receipt	CRU		44.319.000		0

Central Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		37.656.000		37.656.000	
	21 Cash receipt	CRU		37.656.000		0

Nata Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		38.349.000		38.349.000	
	20 Sales	SJ		68.970.000		107.319.000
	23 Cash receipt	CRU		38.349.000		68.970.000

Arta Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		40.429.000		40.429.000	
	25 Cash receipt	CRU		40.429.000		0

Sinar Jaya Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		35.919.000		35.919.000	
	19 Cash receipt	CRU		35.919.000		0
	26 Sales	SJ		106.920.000		106.920.000
	28 Sales return	GJ		1.485.000		105.435.000

Sadhana Computer (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		40.107.000		40.107.000	
	21 Cash receipt	CRU		40.107.000		0

Prima Computer
(in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 1	Balance		39.192.000		39.192.000	
2019	5 Sales	SJ	61.710.000		100.902.000	
	6 Cash receipt	CRJ		39.192.000	61.710.000	

Mitra Computer
(in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	7 Sales	SJ	71.775.000		71.775.000	

b. Buku besar pembantu utang

PT Lonevo
(in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			187.110.000		187.110.000
	13 Cash payment	CPJ	92.950.000			94.160.000
	14 Purchase	PJ		114.510.000		208.670.000
	20 Cash payment	CPJ	94.160.000			114.510.000

PT Thisoba
(in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			90.530.000		90.530.000
	17 Cash payment	CPJ	90.530.000			0
	18 Purchase	PJ		105.600.000		105.600.000

PT Race
(in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			91.190.000		91.190.000
	27 Cash payment	CPJ	91.190.000			0
	29 Purchase	PJ		95.700.000		95.700.000

2. Buku Besar Umum

Cash in Bank (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		698.646.000		698.646.000	
	31 Cash receipt journal	CRJ	410.909.560		1.109.555.560	
	31 Cash payment journal	CPJ		402.151.500	707.404.060	

Petty Cash (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		5.000.000		5.000.000	

Accounts Receivable (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		396.828.000		396.828.000	
	31 Cash receipt journal	CRJ		396.828.000		0
	31 Sales journal	SJ	457.545.000		457.545.000	
	28 General journal	GJ		1.485.000	456.060.000	

Allowance for Doubtful Debt (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			9.972.000		9.972.000

Merchandise Inventory (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		552.040.000		552.040.000	

Supplies (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		24.500.000		24.500.000	
	31 Cash payment journal	CPJ	1.450.000		25.950.000	

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance		8.000.000	

Prepaid Rent (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance		70.000.000	

VAT Income (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	31 Purchase journal	PJ	28.710.000	

Land (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance		500.000.000	

Building (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance		600.000.000	

Accum. Dep. Building (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance			360.000.000

Equipment (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance		180.000.000	

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance			61.875.000

Accounts Payable (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance			368.830.000
	31 Cash payment journal	CPI	368.830.000	
	31 Purchase journal	PJ		315.810.000

Accrued Expense (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance			1.400.000
	31 Cash payment journal	CPI	1.400.000	

Income Tax Payable (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance			2.075.500
	31 Cash payment journal	CPI	2.075.500	

Wages and Salaries Payable (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	1 Balance			13.500.000
	31 Cash payment journal	CPI	13.500.000	

VAT Outcome (in Rupiah)

			Balance	
Date	Description	Ref	Debit	Credit
Dec 2019	31 Cash receipt journal	CR		1.415.000
	31 Sales journal	SJ		41.595.000
	31 General Journal	GJ	135.000	

VAT Payable (in Rupiah)					Balance	
Date	Description	Ref	Debit	Credit	Debit	Credit
Dec 2019	1 Balance			846,000		846,000
31	Cash payment journal	CPI	846,000			0
					22100	

Bank's Loan (in Rupiah)					Balance	
Date	Description	Ref	Debit	Credit	Debit	Credit
Dec 2019	1 Balance			300,000,000		300,000,000
31	Cash payment journal	CPI	12,000,000			288,000,000
					31100	

Galang Tegar's Capital (in Rupiah)					Balance	
Date	Description	Ref	Debit	Credit	Debit	Credit
Dec 2019	1 Balance			1,000,000,000		1,000,000,000
					31200	

Galang Tegar's Drawing (in Rupiah)					Balance	
Date	Description	Ref	Debit	Credit	Debit	Credit
Dec 2019	1 Balance		100,000,000		100,000,000	
					31300	

Adi Cahyanto's Capital (in Rupiah)					Balance	
Date	Description	Ref	Debit	Credit	Debit	Credit
Dec 2019	1 Balance			1,000,000,000		1,000,000,000
					31400	

Adi Cahyanto's Drawing (in Rupiah)					Balance	
Date	Description	Ref	Debit	Credit	Debit	Credit
Dec 2019	1 Balance		50,000,000		50,000,000	
					31500	

Sales of Merchandise (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			3,968,500,000		3,968,500,000
31	Cash receipt journal	CRJ		14,150,000		3,982,650,000
31	Sales journal	SJ		415,950,000		4,398,600,000
					41100	

Sales Return (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		14,000,000		14,000,000	
31	General journal	GJ	1,350,000		15,350,000	
					41200	

Sales Discount (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		28,000,000		28,000,000	
31	Cash receipt journal	CRJ	1,483,440		29,483,440	
					41300	

Purchase (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		3,180,500,000		3,180,500,000	
31	Purchase journal	PJ	287,100,000		3,467,600,000	
					51100	

Freight Paid (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		5,500,000		5,500,000	
					51300	

Purchase Discount (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			16,100,000		16,100,000
					51400	

Advertising Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		22,500,000		22,500,000	
					61100	

Telephone and Electricity Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		10.450.000		10.450.000	

61200

Supplies Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		22.450.000		22.450.000	

61300

Bad Debt Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		9.972.000		9.972.000	

61400

Depreciation Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		371.875.000		371.875.000	

61500

Insurance Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		16.000.000		16.000.000	

61600

Rent Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		14.000.000		14.000.000	

61700

Wages and Salaries Sales Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		81.500.000		81.500.000	

Wages and Salaries Administration Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		67.000.000		67.000.000	

62100

Other Operating Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		40.628.000		40.628.000	
2019	31 Cash payment journal	CPI	850.000		41.478.000	

69000

Interest Revenue (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance			17.300.000		17.300.000

81100

Interest Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		18.000.000		18.000.000	
2019	31 Cash payment journal	CPI	1.200.000		19.200.000	

91100

Bank Service Charge (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		3.300.000		3.300.000	

91200

Income Tax Expense (in Rupiah)

Date	Description	Ref	Debit	Credit	Balance	
					Debit	Credit
Dec 2019	1 Balance		29.709.500		29.709.500	

91300