**SOAL LATIHAN JURNAL**

**Dosen: Wisnu Haryo Pramudya, S.E., M.Si., Ak., C.A.**

1/1/15 Nn Jeki membuka Salon JOJON dengan menyerahkan uang Kas ke kantor sebesar Rp50.000.0000 dan peralatan salon sebesar Rp20.000.000. Selain itu untuk operasional Nn Jeki juga menyerahkan Sepeda Motor seharga Rp10.000.000.

2/1/15 Sesuai dengan pemilik gedung, Nn Jeki membayar sewa gedung untuk 1,5 tahun sebesar Rp10.000.000.

3/1/15 Nn Jeki merias pengantin dan dibayar bulan depan sebesar Rp20.000.000.

7/1/15 Nn Jeki mendapatkan uang sebesar Rp15.000.000 dari sebuah perusahaan atas jasa yang diberikannya.

9/1/15 Nn Jeki meminjam uang ke bank dengan menandatangani Wesel sebesar Rp20.000.000.

14/1/15 Nn Jeki membantu Bp Anton untuk merias pengantin anaknya dan dibayar sebesar Rp20.000.000 dimana 40%nya dibayar tanggal 20 Januari 2015.

18/1/15 Nn Jeki membayar gaji karyawan sebesar Rp1.500.000.

20/1/15 Nn Jeki menerima uang dari klien tanggal 14 Januari 2015.

23/1/15 Nn Jeki membayar utang ke bank sebesar Rp5.000.000.

25/1/15 Nn Jeki memberikan jasa salon kepada 4 pelanggan dan menerima uang Rp10.000.000

30/1/15 Nn Jeki membayar biaya telpon sebesar Rp100.000, Air sebesar Rp100.000, dan Biaya Listrik sebesar Rp150.000.

31/1/15 Nn Jeki melayani pelanggan salon dan dibayar Tunai sebesar Rp5.000.000.

TUGAS:

1. Catatlah transaksi tersebut diatas ke dalam jurnal
2. Postinglah ke buku besar yang telah disediakan.
3. Buatlah neraca saldo periode 31 Januari 2015



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