**SOAL LATIHAN JURNAL**

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

1/1/15 Tn Wisnu membuka Kantor Pramudya dan Rekan dengan menyerahkan uang Kas ke kantor sebesar Rp25.000.0000 dan peralatan kantor sebesar Rp10.000.000. Selain itu untuk operasional Tn Wisnu juga menyerahkan Sepeda Motor seharga Rp20.000.000.

2/1/15 Sesuai dengan pemilik gedung, Tn Wisnu membayar sewa gedung untuk 1,5 tahun sebesar Rp5.000.000.

3/1/15 Tn Wisnu membantu kasus pajak PT Kadin dan dibayar bulan depan sebesar Rp20.000.000.

7/1/15 Tn Wisnu mendapatkan uang sebesar Rp15.000.000 dari klien atas bantuannya memnyelesaikan SPT Tahunan yang diberikannya.

9/1/15 Tn Wisnu meminjam uang ke bank sebesar Rp10.000.000.

14/1/15 Tn Wisnu membantu penyelesaian laporan keuangan PT Adi dan dibayar sebesar Rp20.000.000 dimana 40%nya dibayar tanggal 20 Januari 2015.

18/1/15 Tn Wisnu membayar gaji karyawan bagian administrasi sebesar Rp1.500.000.

20/1/15 Tn Wisnu menerima uang dari klien tanggal 14 Januari 2015.

23/1/15 Tn Wisnu membayar utang ke bank sebesar Rp2.500.000.

25/1/15 Tn Wisnu membantu CV Karya Sakti menyelesaikan kasus perpajakannya dan dibayar Rp5.000.000.

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

31/1/15 Tn Wisnu membantu PT Grasia dan dibayar Tunai sebesar Rp5.000.000.

TUGAS:

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



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