

# STUDI KASUS

## Siklus Akuntansi Perusahaan Jasa

Nama .....  
Kelas .....  
No. Absen .....

1 2 3

?





**JURNAL UMUM**

[illegible]





## BUKU BESAR

| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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## NERACA SALDO

| NERACA SALDO |            |       |        |
|--------------|------------|-------|--------|
| No. Akun     | Keterangan | Debit | Kredit |
|              |            |       |        |
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NB: Dalam ribuan rupiah  
Contoh : 300 = (300000)

## LAP. LABA RUGI

|                  |  |  |
|------------------|--|--|
|                  |  |  |
|                  |  |  |
|                  |  |  |
| Pendapatan       |  |  |
|                  |  |  |
| Total Pendapatan |  |  |
| Beban            |  |  |
|                  |  |  |
|                  |  |  |
|                  |  |  |
|                  |  |  |
|                  |  |  |
| Total Beban      |  |  |
| Laba Bersih      |  |  |

## LAP. MODAL

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## NERACA

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|                      |  |  |                                       |  |  |
|                      |  |  |                                       |  |  |
| <b>Aktiva</b>        |  |  | <b>Liabilitas</b>                     |  |  |
| <b>Aktiva Lancar</b> |  |  |                                       |  |  |
|                      |  |  |                                       |  |  |
|                      |  |  |                                       |  |  |
|                      |  |  |                                       |  |  |
|                      |  |  |                                       |  |  |
| Total Aktiva Lancar  |  |  | Total Liabilitas                      |  |  |
| <b>Aktiva Tetap</b>  |  |  | <b>Ekuitas</b>                        |  |  |
|                      |  |  | Modal akhir                           |  |  |
|                      |  |  |                                       |  |  |
| Total Aktiva Tetap   |  |  | Total Ekuitas                         |  |  |
| <b>Total Aktiva</b>  |  |  | <b>Total Liabilitas &amp; Ekuitas</b> |  |  |

## JURNAL PENUTUP

| Tanggal |  | Keterangan | Ref | Debit | Kredit |
|---------|--|------------|-----|-------|--------|
|         |  |            |     |       |        |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
|         |  |            |     |       |        |         |        |
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|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |

| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
|---------|--|------------|-----|-------|--------|---------|--------|
| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
|         |  |            |     |       |        |         |        |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
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| Akun:   |  |            |     |       |        | No .... |        |
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| Tanggal |  | Keterangan | Ref | Debit | Kredit | Saldo   |        |
|         |  |            |     |       |        | Debit   | Kredit |
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## NERACA SALDO PRNUTUPAN

| Kode | Nama Akun | Debit | Kredit |
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