

**PT HARAPAN
SALES JOURNAL
Month: December 2015
(in rupiahs)**

DATE			INVOICE NUMBER	DESCRIPTION	POST REF	DEBIT		CREDIT			
						Accounts Receivable	Cost of goods Sold	Sales	Freight Collected	PPN Outcome	Merchandise Inventory
			TOTAL								
					1-1210	5-1100	4-1100	4-1200	2-1600	1-1310	

RECAPITULATION			
DEBIT		CREDIT	
Account. No.	Amount	Account. No.	Amount
TOTAL		TOTAL	

PT HARAPAN
CASH RECEIPT JOURNAL
Month: December 2015
(in rupiahs)

[illegible]

RECAPITULATION			
DEBIT		CREDIT	
Acc. No.	Amount	Acc. No.	Amount
Total		Total	

LSP-2/10

PT HARAPAN
PURCHASE JOURNAL
Month: December 2015
(in rupiahs)

DATE		INVOICE NUMBER	DESCRIPTION	POST REF	DEBIT			CREDIT
					Freight Paid	PPN Income	Merchandise Inventory	Account Payable
			TOTAL					
					5-1200	1-1520	1-1310	2-1200

RECAPITULATION			
DEBIT		CREDIT	
Acc. No.	Amount	Acc. No.	Amount
TOTAL		TOTAL	

PT HARAPAN
CASH PAYMENT JOURNAL
Month: December 2015
(in rupiahs)

[illegible]

RECAPITULATION			
DEBIT		CREDIT	
Acc. No.	Amount	Acc. No.	Amount
TOTAL		TOTAL	

LSP-4/10

Month: December 2015
(in rupiahs)

Page. : 1

[illegible]

RECAPITULATION		
ACC. NO	DEBIT	CREDIT
TOTAL		

(in rupiahs)

DATE		EVIDENCE NUMBER	DESCRIPTION	Debit			Credit
				ACCOUNT NAME	ACC. NO	Amount	Petty Cash
			TOTAL				
							1-1120

RECAPITULATION		
Acc. No.	Debit	Credit
Total		

(in rupiahs)

METHOD : AVERAGE

[illegible]

METHOD : **AVERAGE**

[illegible]

PT HARAPAN
ACCOUNT RECEIVABLE SUBSIDIARY LEDGER
Month: December 2015
(in rupiahs)

DEBITOR : Toko Alex

NO. : C001

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

DEBITOR : Toko Baru

NO. : C002

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

DEBITOR : Toko Contoh

NO. : C003

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

DEBITOR : Toko Dita

NO. : C004

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

PT HARAPAN
ACCOUNT PAYABLE SUBSIDIARY LEDGER
Month: December 2015
(in rupiahs)

CREDITOR : PT Nusa Persada

NO. : S001

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

CREDITOR : PT Cipta Pesona

NO. : S002

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

CREDITOR : PT Mekar Nusa Dua

NO. : S003

DATE	DESCRIPTION	P/R	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

PT HARAPAN
RECAPITULATION OF ACCOUNT RECEIVABLE LEDGER
Month: December 2015

NO	DEBITORS NAME	AMOUNT
	TOTAL	

PT HARAPAN
RECAPITULATION OF ACCOUNT PAYABLE LEDGER
Month: December 2015

NO	CREDITORS NAME	AMOUNT
	TOTAL	

PT HARAPAN
RECAPITULATION OF INVENTORY
Month: December 2015

NO	Item Name	Qty	Price	Amount
	TOTAL			