

Lembar Kerja Peserta Didik



LKPD

SETTING AKUN



Nama : _____

Absen : _____



STUDI KASUS

A. Identitas dan Usaha Pokok Perusahaan

Nama Perusahaan : UJ Mandiri Jaya
Alamat Perusahaan : Jln. Lintas Selatan, Pracimantoro, Wonogiri
No. Telephone : (0273) 665300
No Faximile : (0273) 778530
E-mail address : mandirijaya_uj@gmail.com

UJ Mandiri Jaya adalah perusahaan jasa perorangan yang dimiliki oleh Tn Bagas Saputra. Perusahaan bergerak dalam bidang jasa bengkel kendaraan. Perusahaan memberikan jasa servis ringan, sedang dan berat kepada konsumen dengan sistem pembayaran cash dan kredit.

B. Kebijakan Akuntansi yang Diterapkan Perusahaan

1. Umum
 - a) Sistem pembukuan berpasangan dengan dasar accrual basis (masalah pajak diabaikan)
 - b) Periode akuntansi tahunan (1 Januari - 31 Desember), Sub Periode Akuntansi 12 bulan
 - c) Pada akhir bulan dan akhir tahun disusun laporan keuangan
 - d) Setiap akhir bulan disusun Rekonsiliasi Bank atas dasar rekening Koran Bank.
 - e) Digunakan Jurnal Umum dan Khusus untuk mencatat setiap transaksi yang terjadi.
 - f) Mata uang rupiah (single currency)
 - g) Pencatatan akuntansi untuk penghapusan piutang USAHA menggunakan metode langsung.
2. Penjualan
 - a) Penjualan jasa dilakukan secara tunai maupun kredit
 - b) Termin pembayaran ditentukan 8/10, n/30
3. Pembelian Peralatan/Perlengkapan Bengkel
 - a) Pembelian dilakukan secara tunai maupun kredit
 - b) Termin pembayaran ditentukan 5/10, n/30
4. Pengeluaran Kas
 - a) Pengeluaran kas di atas Rp 1.000.000,- dilakukan dengan menggunakan cek yang didukung dengan bukti pengeluaran kas.
 - b) Pengeluaran kas Rp 1.000.000,- ke bawah dilakukan dengan menggunakan dana kas di tangan (cash on hand)
5. Penerimaan Kas
 - a) Setiap penerimaan kas dengan cek langsung disetor hari itu juga ke bank.
 - b) Kas yang jumlahnya dibawah Rp 1.000.000 disetor ke kas di tangan.
6. Penyusutan Aktiva Tetap
 - a) Penyusutan (depresiasi) dihitung dengan metode garis lurus.
 - b) Perhitungan dan pencatatan beban penyusutan dilakukan setiap akhir bulan.

C. Neraca Saldo

UJ MANDIRI JAYA
NERACA SALDO
Per 30 Nopember 2022

NO AKUN	NAMA AKUN	DEBET	CREDIT
1-0000	ASSET		
1-1000	CURRENT ASSET		
1-1100	Petty Cash	Rp 6.500.000	
1-1200	Cash In Bank	Rp 36.000.000	
1-1300	Account Receivable	Rp 4.500.000	

1-1400	Allowance For Doubtful Debt		Rp	450.000
1-1500	Supplies	Rp	1.600.000	
1-1600	Prepaid Advertising	Rp	2.400.000	
1-1700	Prepaid Insurance	Rp	1.800.000	
1-2000	FIXED ASSET			
1-2200	Building	Rp	72.750.000	
1-2210	Accum. Dept of Building		Rp	7.250.000
1-2300	Equipment	Rp	52.600.000	
1-2310	Accum. Depr of Equipment		Rp	12.500.000
2-0000	LIABILITIES			
2-1000	CURRENT LIABILITY			
2-1100	Account Payable		Rp	4.900.000
2-1200	Salaries Payable		Rp	1.250.000
2-1300	Expense Payable		Rp	600.000
2-2000	LONG TERM LIABILITY			
2-2100	Bank BNI Loan		Rp	25.000.000
3-0000	Equity			
3-1100	Bagas Saputra Capital's		Rp	116.995.000
3-1200	Bagas Saputra Drawing's	Rp	1.300.000	
3-1300	Current Financial Years			
3-1400	Historical Balancing			
4-0000	Income			
4-1100	Service Income		Rp	46.500.000
4-1200	Sales Return	Rp	2.700.000	
4-1300	Sales Discount			
6-0000	Expenses			
6-1100	Advertising Expense	Rp	1.000.000	
6-1200	Supplies Expense	Rp	3.850.000	
6-1300	Electricity & Telp Expense	Rp	2.300.000	
6-1400	Maintenance Expense	Rp	1.460.000	
6-1500	Salaries Expense	Rp	18.500.000	
6-1600	Purchase Discount	Rp	1.300.000	
6-1700	Bad Debt Expense	Rp	850.000	
6-1800	Depreciation Expense	Rp	2.300.000	
6-1900	Bank Service Charge	Rp	230.000	
6-2000	Insurance Expense	Rp	1.250.000	
6-2100	Other Operating Expense	Rp	400.000	
8-0000	Other Income			
8-1100	Interest Revenue		Rp	520.000
9-0000	Other Expense			
9-1100	Interest Expense	Rp	375.000	
TOTAL		Rp	215.965.000	Rp 215.965.000

D. Data Customer

Kode	Nama	Alamat	No. Telp
CUS 001	Barokah Taxi	Jln. Kapt. Tendean No. 35, Wonogiri	(0273)775600
CUS 002	Mandala Transport	Jln. Jend. Sudirman No. 10 Wonogiri	(0273)668105
CUS 003	Amanah Carter & Rental	Jln. Mangun Sarkoro No. 34, Wonogiri	(0273)447551
CUS 004	Pelanggan Tunai		

1. Dari masalah diatas, analisislah type akun dari beberapa akun berikut!

Account	Type Account
Cash In Bank	
Supplies	
Equipment	
Account Payable	
Service Income	
Bagas Saputra Drawing's	
Insurance Expense	
Interest Revenue	

2. Berdasarkan data diatas, jelaskan kebijakan akuntansi terkait pajak di UJ Mandiri Jaya!
Tuliskan langkah menyesuaikan kode pajak!

3. Berdasarkan praktik yang sudah dilakukan, sebutkan akun-akun yang bisa dihapus! (Minimal 3)

4. Berdasarkan data diatas, jelaskan langkah-langkah linked account. Dan tuliskan akun-akun yang harus dipilih!

Linked Account	Langkah
Account & Banking Linked Account	
Sales Linked Account	
Purchase Linked Account	
Payroll Linked Account	

Isikan akun yang harus dipilih

Accounts & Banking Linked Accounts

Accounts & Banking Linked Accounts

Equity Account for Current Earnings: ⇄

Equity Account for Retained Earnings: ⇄

Equity Account for Historical Balancing ⇄

Bank Account for Electronic Payments ⇄

Bank Account for Undeposited Funds ⇄

Help F1

OK

Sales Linked Accounts

Sales Linked Accounts

Asset Account for Tracking Receivables ⇄

Bank Account for Customer Receipts ⇄

☐ I charge freight on sales

☐ I track deposits collected from customers

☐ I give discounts for early payment

☐ I assess charges for late payment

Help F1

Terms

OK

Purchases Linked Accounts

Liability Account for Tracking Payables ⇄:

Bank Account for Paying Bills ⇄:

☐ I can receive items without a Supplier bill

☐ I pay freight on purchases

☐ I track deposits paid to suppliers

☐ I take discounts for early payment

☐ I pay charges for late payment

 Help F1  Terms

Payroll Linked Accounts

Bank Account for Cash Payments

Bank Account for Cheque Payments

Bank Account for Electronic Payments

Default Employer Expense Account

Default Wages Expense Account

Default Tax/Deductions Payable Account

 Help F1

5. Berdasarkan data customer. Jelaskan langkah membuat data customer! Dan tuliskan isian data customer jika kalian diminta membuat **customer 2 MANDALA TRANSPORT!**

The screenshot shows the 'Card Information' window with the 'Profile' tab selected. The window title is 'Card Information'. The customer name is 'MANDALA TRANSPORT' and the 'A/R Balance' is 'Rp0,00'. The 'Card Type' is 'Customer' and the 'Designation' is 'Company'. The 'Card ID' is 'None'. The 'Location' is 'Address 1: Bill To'. The 'Address' field is empty. The 'City', 'State', 'Postcode', and 'Country' fields are also empty. The 'Phone#1', 'Phone#2', 'Phone#3', 'Fax', 'Email', 'Website', 'Salutation', and 'Contact' fields are empty. The 'Inactive Card' checkbox is unchecked. At the bottom, there are buttons for 'Print', 'Letter', 'Email', and 'Website'. The 'Help F1' and 'New' buttons are also visible.

Card Information

Profile Card Details Selling Details Payment Details Contact Log Jobs History

MANDALA TRANSPORT A/R Balance: Rp0,00

Card Type: Customer Designation: Company ☐ Inactive Card

Name: MANDALA TRANSPORT

Card ID: None

Location: Address 1: Bill To

Address:

City:

State: Postcode:

Country:

Phone#1:

Phone#2:

Phone#3:

Fax:

Email:

Website:

Salutation:

Contact:

Print Letter Email Website

Help F1 New OK

The screenshot shows the 'Card Information' window with the 'Selling Details' tab selected. The window title is 'Card Information'. The customer name is 'MANDALA TRANSPORT' and the 'A/R Balance' is 'Rp0,00'. The 'Sale Layout' is 'No Default'. The 'Credit Limit' is 'Rp0,00'. The 'Income Account' is empty. The 'Receipt Memo', 'Salesperson', 'Sale Comment', and 'Shipping Method' fields are empty. The 'Customer Billing Rate' is 'Rp0,00 Excluding Tax'. The 'A.B.N.', 'A.B.N. Branch', 'Tax ID Number', 'Tax Code', and 'Freight Tax Code' fields are empty. The 'Use Customer's Tax Code' checkbox is unchecked. The 'Customer Terms Information' section includes 'Payment is Due: Day of Month after EOM', 'Discount Date: 1st', 'Balance Due Date: 30th', '% Discount for Early Payment: 0%', '% Monthly Charge for Late Payment: 0%', and 'Volume Discount %: 0%'. At the bottom, there are buttons for 'Credit Limit & Hold', 'Help F1', and 'New'. The 'OK' button is also visible.

Card Information

Profile Card Details Selling Details Payment Details Contact Log Jobs History

MANDALA TRANSPORT A/R Balance: Rp0,00

Sale Layout: No Default Credit Limit: Rp0,00

Income Account:

Receipt Memo:

Salesperson:

Sale Comment:

Shipping Method:

Customer Billing Rate: Rp0,00 Excluding Tax

A.B.N.:

A.B.N. Branch:

Tax ID Number:

Tax Code: GST Goods & Services T

Freight Tax Code: GST Goods & Services T

☐ Use Customer's Tax Code

Customer Terms Information

Payment is Due: Day of Month after EOM % Discount for Early Payment: 0%

Discount Date: 1st % Monthly Charge for Late Payment: 0%

Balance Due Date: 30th Volume Discount %: 0%

Credit Limit & Hold

Help F1 New OK