

# THE ACCOUNTING INFORMATION SYSTEM (CH. 3)

Sesi 4-5

ISNA PUTRI R-PRODI S1

AKUNTANSI FEB UNS

SEPTEMBER 2021

# *LEARNING OBJECTIVES*



1. Menganalisis pengaruh transaksi bisnis pada persamaan dasar akuntansi.
2. Mampu menjelaskan bagaimana akun, debet, dan kredit digunakan untuk mencatat transaksi bisnis.
3. Dapat menunjukkan bagaimana jurnal digunakan dalam proses pencatatan.
4. Mampu menjelaskan bagaimana buku besar dan posting membantu dalam proses pencatatan.
5. Mempersiapkan *trial balance* (neraca saldo)

# INTRODUCTION



- **Sistem informasi akuntansi:** Sistem pengumpulan dan pemrosesan data transaksi dan komunikasi informasi keuangan kepada pengambil keputusan.
- Faktor-faktor yang membentuk sistem informasi akuntansi meliputi sifat bisnis perusahaan, jenis transaksi, ukuran perusahaan, volume data, dan tuntutan informasi dari manajemen dan lain-lain.
- Computerized accounting systems → electronic data processing (EDP) systems

# SIKLUS AKUNTANSI



# 1. MENGANALISIS PENGARUH TRANSAKSI BISNIS PADA PERSAMAAN DASAR AKUNTANSI.

## Accounting equation



**Total assets = liabilities + equity**

# ACCOUNTING TRANSACTIONS



- Untuk menggunakan sistem informasi akuntansi, Anda perlu mengetahui peristiwa ekonomi mana yang harus dicatat. Tidak semua peristiwa dicatat dan dilaporkan dalam laporan keuangan.
- Transaksi akuntansi (*accounting transaction*) terjadi ketika aset, kewajiban, atau ekuitas pemegang saham berubah sebagai akibat dari beberapa peristiwa ekonomi.

$$\text{Assets} = \text{Liabilities} + \text{Stockholders' Equity}$$

- **The accounting equation must always balance**
- Each transaction has a dual (*double-sided*) effect on the equation.



# ACCOUNTING EQUATION

Two or more items could be affected when an asset is increased. For example, if a company purchases a computer for \$10,000 by paying \$6,000 in cash and signing a note for \$4,000, one asset (equipment) increases \$10,000, another asset (cash) decreases \$6,000, and a liability (notes payable) increases \$4,000. The result is that the accounting equation remains in balance—assets increased by a net \$4,000 and liabilities increased by \$4,000, as shown below.

<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
+\$10,000		+\$4,000		
- 6,000				
<hr/>		<hr/>		
\$ 4,000	=	\$4,000		

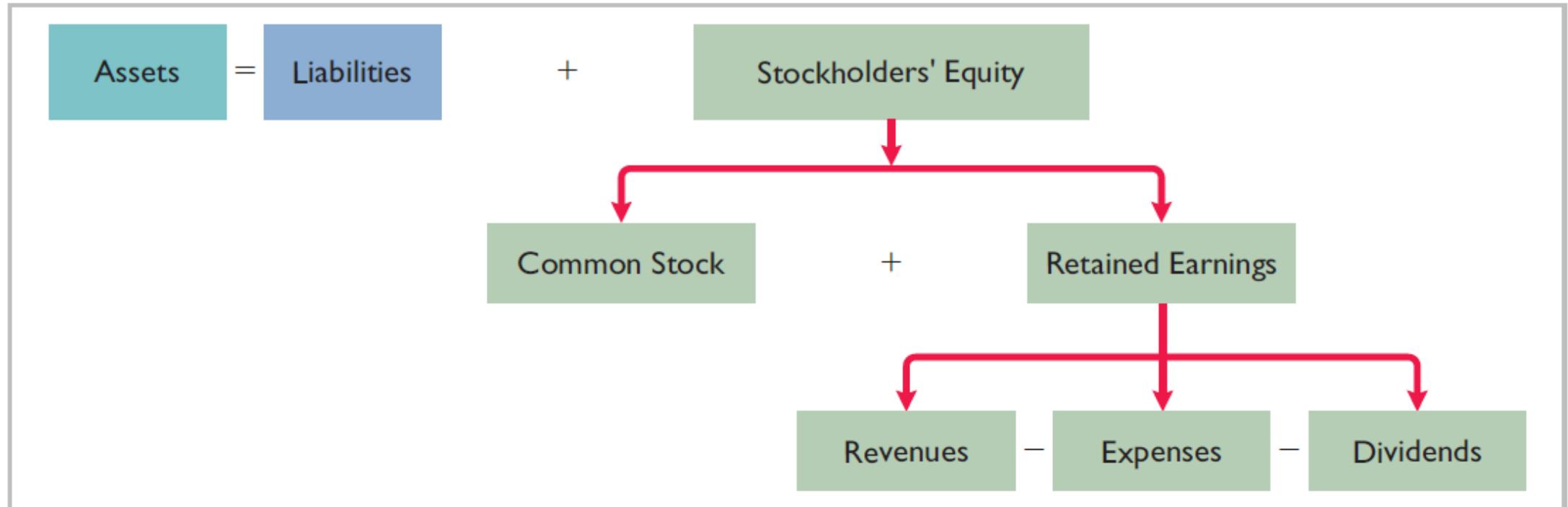
# Accounting equation



**Total assets = liabilities + equity**

## ILLUSTRATION 3-2

Expanded accounting equation



# EVENT 1: INVESTASI KAS OLEH PEMEGANG SAHAM

On October 1, cash of \$10,000 is invested in the business by investors in exchange for \$10,000 of common stock.

Basic  
Analysis

The asset Cash is increased \$10,000; stockholders' equity (specifically Common Stock) is increased \$10,000.

Equation  
Analysis

	<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>	
	Cash	=			Common Stock	
(1)	+\$10,000				+\$10,000	Issued stock

# EVENT (2). NOTE ISSUED IN EXCHANGE FOR CASH

On October 1, Sierra borrowed \$5,000 from Castle Bank by signing a 3-month, 12%, \$5,000 note payable. This transaction results in an equal increase in assets and liabilities.

Basic  
Analysis

The asset Cash is increased \$5,000; the liability Notes Payable is increased \$5,000.

Equation  
Analysis

<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
Cash	=	Notes Payable	+	Common Stock
\$10,000				\$10,000
(2) +5,000		+5,000		
\$15,000	=	\$5,000	+	\$10,000
		\$15,000		

# EVENT (3). PURCHASE OF EQUIPMENT FOR CASH

On October 2, Sierra purchased equipment by paying \$5,000 cash to Superior Equipment Sales Co.

Basic Analysis

The asset Equipment is increased \$5,000; the asset Cash is decreased \$5,000.

Equation Analysis

<u>Assets</u>		=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
<u>Cash</u>	+		<u>Notes Payable</u>	+	<u>Common Stock</u>
\$15,000		=	\$5,000		\$10,000
<b>(3) -5,000</b>					
	+			+	
<u>\$10,000</u>		=	<u>\$5,000</u>		<u>\$10,000</u>
<u>\$15,000</u>			<u>\$15,000</u>		

# EVENT (4). RECEIPT OF CASH IN ADVANCE FROM CUSTOMER

Pada tanggal 2 Oktober, Sierra menerima uang muka \$1.200 dari R. Knox, seorang klien. Sierra menerima uang tunai (aset) untuk layanan pemandu perjalanan selama beberapa hari yang diharapkan selesai di masa mendatang. Meskipun Sierra menerima uang tunai, ia tidak mencatat pendapatan sampai ia menyelesaikan pekerjaannya

## Basic Analysis

The asset Cash is increased \$1,200; the liability Unearned Service Revenue is increased \$1,200 because the service has not been performed yet. That is, when an advance payment is received, unearned revenue (a liability) should be recorded in order to recognize the obligation that exists.

## Equation Analysis

Assets		=	Liabilities		+	Stockholders' Equity
Cash	+ Equipment	=	Notes Payable	+ Unearned Service Revenue	+	Common Stock
\$10,000	\$5,000	=	\$5,000		+	\$10,000
<b>(4) +1,200</b>				<b>+ \$1,200</b>		
\$11,200	\$5,000	=	\$5,000	\$1,200	+	\$10,000
\$16,200			\$16,200			

# EVENT (5). SERVICES PERFORMED FOR CASH

Pada tanggal 3 Oktober, Sierra menerima \$10.000 tunai (aset) dari Perusahaan Copa untuk layanan pemandu yang dilakukan untuk acara perusahaan. Layanan pemandu adalah kegiatan penghasil pendapatan utama Sierra. Pendapatan meningkatkan ekuitas pemegang saham.

Basic Analysis

The asset Cash is increased \$10,000; the revenue Service Revenue is increased \$10,000.

Equation Analysis

Assets		=	Liabilities		+	Stockholders' Equity				
Cash	+ Equip-ment	=	Notes Pay.	+ Unearned Serv. Rev.	+	Common Stock	Retained Earnings			
							Rev.	- Exp.	- Div.	
\$11,200	\$5,000	=	\$5,000	\$1,200	+	\$10,000				
(5) +10,000							+ \$10,000		Service Revenue	
\$21,200	\$5,000	=	\$5,000	\$1,200	+	\$10,000	\$10,000			
\$26,200			\$26,200							

Often companies perform services “on account.” That is, they perform services for which they are paid at a later date. Revenue, however, is recorded when services are performed. Therefore, revenues would increase when services are performed, even though cash has not been received. Instead of receiving cash, the company receives a different type of asset, an **account receivable**. Accounts receivable represent the right to receive payment at a later date. Suppose that Sierra had performed these services on account rather than for cash. This event would be reported using the accounting equation as:

<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
Accounts Receivable	=			Revenues
<b>+\$10,000</b>				<b>+\$10,000    Service Revenue</b>

Later, when Sierra collects the \$10,000 from the customer, Accounts Receivable decreases by \$10,000, and Cash increases by \$10,000.

<u>Assets</u>		=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
Cash	Accounts Receivable				
<b>+\$10,000</b>	<b>-\$10,000</b>				

Note that in this case, revenues are not affected by the collection of cash. Instead Sierra records an exchange of one asset (Accounts Receivable) for a different asset (Cash).

# EVENT (6). PAYMENT OF RENT

Pada tanggal 3 Oktober, Sierra membayar sewa kantornya untuk bulan Oktober secara tunai, \$900. Pembayaran sewa ini adalah transaksi yang mengakibatkan penurunan aset, uang tunai.

## Basic Analysis

The expense account Rent Expense is increased \$900 because the payment pertains only to the current month; the asset Cash is decreased \$900.

## Equation Analysis

Assets		=	Liabilities		+	Stockholders' Equity								
Cash	+	Equip-ment	=	Notes Pay.	+	Unearned Serv. Rev.	+	Common Stock	+	Retained Earnings				
										Rev.	-	Exp.	-	Div.
\$21,200		\$5,000	=	\$5,000		\$1,200		\$10,000		\$10,000				
(6) -900			=									-900		
\$20,300	+	\$5,000	=	\$5,000	+	\$1,200	+	\$10,000	+	\$10,000	-	\$900		
\$25,300				\$25,300										

Rent Expense

# EVENT (7). PURCHASE OF INSURANCE POLICY FOR CASH

Pada tanggal 4 Oktober, Sierra membayar \$600 untuk polis asuransi satu tahun yang akan berakhir tahun depan pada tanggal 30 September. Pembayaran biaya yang akan menguntungkan lebih dari satu periode akuntansi diidentifikasi sebagai aset yang disebut biaya dibayar di muka atau pembayaran di muka.

Basic Analysis

The asset Cash is decreased \$600; the asset Prepaid Insurance is increased \$600.

Equation Analysis

Assets			=	Liabilities		+	Stockholders' Equity									
Cash	+	Prepaid Insurance	+	Equip-ment	=	Notes Pay.	+	Unearned Serv. Rev.	+	Common Stock	+	Retained Earnings				
												Rev.	-	Exp.	-	Div.
\$20,300				\$5,000	=	\$5,000		\$1,200		\$10,000		\$10,000		\$900		
(7) -600		+600			=											
\$19,700	+	\$600	+	\$5,000	=	\$5,000	+	\$1,200	+	\$10,000	+	\$10,000	-	\$900		
				\$25,300						\$25,300						

# EVENT (8). PURCHASE OF SUPPLIES ON ACCOUNT

Pada tanggal 5 Oktober, Sierra membeli sekitar tiga bulan persediaan secara kredit dari Aero Supply seharga \$2.500. Dalam hal ini, “*on account*” berarti perusahaan menerima barang atau jasa yang akan dibayar di kemudian hari. Transaksi ini meningkatkan baik aset (persediaan) dan kewajiban (utang usaha).

## Basic Analysis

The asset Supplies is increased \$2,500; the liability Accounts Payable is increased \$2,500.

## Equation Analysis

Assets				=	Liabilities			+	Stockholders' Equity											
Cash	+	Supplies	+	Prepd. Insur.	+	Equip-ment	=	Notes Pay.	+	Accounts Payable	+	Unearned Serv. Rev.	+	Common Stock	+	Retained Earnings	-	Exp.	-	Div.
\$19,700				\$600		\$5,000	=	\$5,000				\$1,200		\$10,000		\$10,000		\$900		
		<b>+\$2,500</b>								<b>+\$2,500</b>										
\$19,700	+	\$2,500	+	\$600	+	\$5,000	=	\$5,000	+	\$2,500	+	\$1,200	+	\$10,000	+	\$10,000	-	\$900		
\$27,800								\$27,800												

## **EVENT (9). HIRING OF NEW EMPLOYEES.**

Pada tanggal 9 Oktober, Sierra mempekerjakan empat karyawan baru untuk mulai bekerja pada tanggal 15 Oktober. Setiap karyawan akan menerima gaji mingguan sebesar \$500 untuk lima hari kerja dalam seminggu, dibayarkan setiap dua minggu. Karyawan akan menerima gaji pertama mereka pada tanggal 26 Oktober. Pada tanggal Sierra mempekerjakan karyawan, tidak ada pengaruh pada persamaan akuntansi karena aset, kewajiban, dan ekuitas perusahaan tidak berubah.

# EVENT (10). PAYMENT OF DIVIDEND.

Pada tanggal 20 Oktober, Sierra membayar dividen tunai \$500. Dividen adalah pengurangan ekuitas pemegang saham tetapi bukan beban. Dividen tidak termasuk dalam perhitungan laba bersih. Sebaliknya, dividen adalah distribusi aset perusahaan kepada pemegang sahamnya.

## Basic Analysis

The Dividends account is increased \$500; the asset Cash is decreased \$500.

## Equation Analysis

Assets				=	Liabilities			+	Stockholders' Equity			
Cash	Sup- plies	Prepd. Insur.	Equip- ment	=	Notes Pay.	Accts. Pay.	Unearned Serv. Rev.	+	Common Stock	Retained Earnings		
				=				+		Rev.	- Exp.	- Div.
\$19,700	\$2,500	\$600	\$5,000	=	\$5,000	\$2,500	\$1,200	+	\$10,000	\$10,000	\$900	
(10) -500				=				+				- \$500
\$19,200	\$2,500	\$600	\$5,000	=	\$5,000	\$2,500	\$1,200	+	\$10,000	\$10,000	\$900	\$500
\$27,300					\$27,300							

# EVENT (11). PAYMENT OF CASH FOR EMPLOYEE SALARIES

Karyawan telah bekerja selama dua minggu, mendapatkan gaji \$4,000, yang dibayarkan pada tanggal 26 Oktober. Beban Gaji dan Upah adalah beban yang mengurangi ekuitas pemegang saham. Dalam transaksi ini, baik aset maupun ekuitas pemegang saham berkurang.

## Basic Analysis

The asset Cash is decreased \$4,000; the expense account Salaries and Wages Expense is increased \$4,000.

## Equation Analysis

Assets				=	Liabilities			+	Stockholders' Equity				
Cash	Sup- plies	Prepd. Insur.	Equip- ment	=	Notes Pay.	Accts. Pay.	Unearned Serv. Rev.	+	Common Stock	Retained Earnings			
				=				+	Rev.	-	Exp.	-	Div.
\$19,200	\$2,500	\$600	\$5,000	=	\$5,000	\$2,500	\$1,200	+	\$10,000	\$10,000	\$ 900		\$500
(11) -4,000				=							- 4,000		
\$15,200	\$2,500	\$600	\$5,000	=	\$5,000	\$2,500	\$1,200	+	\$10,000	\$10,000	\$4,900		\$500
\$23,300					\$23,300								

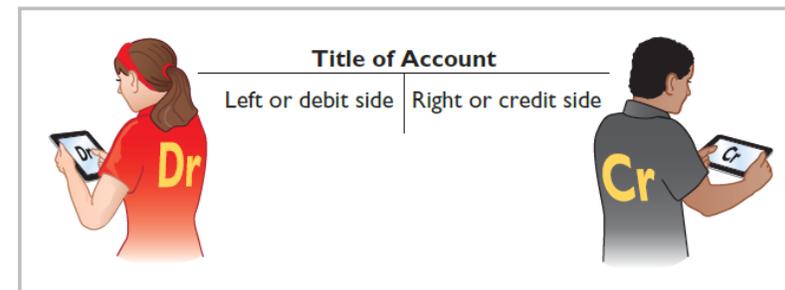
Sal./Wages  
Expense

# SUMMARY

ILLUSTRATION 3-3  
Summary of transactions

	Assets				=	Liabilities			+	Stockholders' Equity				
	Cash	Sup- plies	Prepd. Insur.	Equip- ment	=	Notes Pay.	Accts. Pay.	Unearned Serv. Rev.	+	Common Stock	Retained Earnings			
											Rev.	Exp.	Div.	
(1)	+\$10,000				=					+\$10,000				Issued stock
(2)	+5,000					+\$5,000								
(3)	-5,000			+\$5,000										
(4)	+1,200							+\$1,200						
(5)	+10,000										+\$10,000			Service Revenue
(6)	-900											-\$ 900		Rent Expense
(7)	-600		+\$600											
(8)		+\$2,500					+\$2,500							
(10)	-500												-\$500	Dividends
(11)	-4,000											-4,000		Sal./Wages Expense
	<u>\$15,200</u>	<u>+\$2,500</u>	<u>+\$600</u>	<u>+\$5,000</u>	=	<u>\$5,000</u>	<u>+\$2,500</u>	<u>+\$1,200</u>	<u>+</u>	<u>\$10,000</u>	<u>+\$10,000</u>	<u>-\$4,900</u>	<u>-\$500</u>	
	\$23,300					\$23,300								

**2. MAMPU MENJELASKAN BAGAIMANA AKUN,  
DEBET, DAN KREDIT DIGUNAKAN UNTUK  
MENCATAT TRANSAKSI BISNIS.**



# INTRO

- Akun (*account*) adalah catatan akuntansi tentang kenaikan dan penurunan aset, kewajiban, ekuitas pemegang saham, pendapatan, atau item beban tertentu.
- For example: Sierra Corporation has separate accounts for Cash, Accounts Receivable, Accounts Payable, Service Revenue, Salaries and Wages Expense, and so on.
- Dalam bentuknya yang paling sederhana, akun terdiri dari tiga bagian: (1) judul akun, (2) sisi kiri atau debit, dan (3) sisi kanan atau kredit. Karena penyelarasan bagian-bagian akun ini menyerupai huruf T, maka disebut sebagai T account

### Tabular Summary

Cash
\$10,000
5,000
-5,000
1,200
10,000
-900
-600
-500
-4,000
<u>\$15,200</u>

### Account Form

Cash			
(Debits)	10,000	(Credits)	5,000
	5,000		900
	1,200		600
	10,000		500
			4,000
Balance	15,200		
(Debit)			

### ILLUSTRATION 3-5

Tabular summary and account form for Sierra Corporation's Cash account

**Akun *cash***  
**+penerimaan kas**  
**-pengeluaran kas**

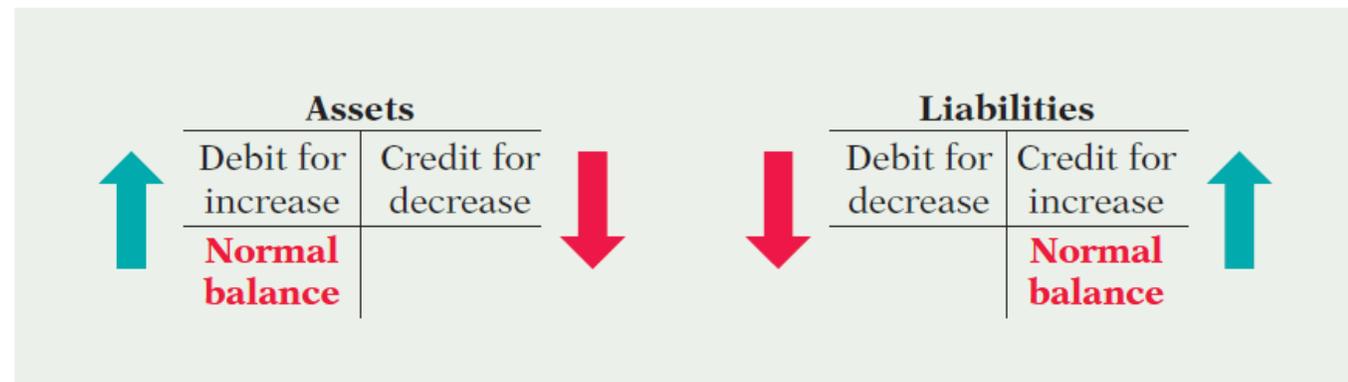
# DEBIT AND CREDIT PROCEDURES

## DR./CR. PROCEDURES FOR ASSETS AND LIABILITIES

- Setiap transaksi harus mempengaruhi dua atau lebih akun untuk menjaga keseimbangan dasar persamaan akuntansi.
- Dengan kata lain, untuk setiap transaksi, debit harus sama dengan kredit. Kesetaraan debit dan kredit memberikan dasar untuk sistem **akuntansi double-entry**.

<u>Debits</u>
Increase assets
Decrease liabilities

<u>Credits</u>
Decrease assets
Increase liabilities



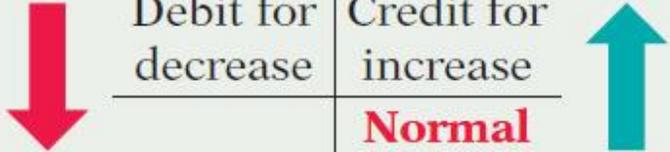
# DR./CR. PROCEDURES FOR STOCKHOLDERS' EQUITY

## a) COMMON STOCK

<u>Debits</u>	<u>Credits</u>
Decrease Common Stock	Increase Common Stock

The normal balance in the Common Stock account may be diagrammed as in Illustration 3-9.

<u>Common Stock</u>	
Debit for decrease	Credit for increase
	<b>Normal balance</b>



The diagram illustrates the normal balance of the Common Stock account. It features a T-account with 'Common Stock' at the top. The left side is labeled 'Debit for decrease' and is accompanied by a red downward-pointing arrow. The right side is labeled 'Credit for increase' and is accompanied by a teal upward-pointing arrow. Below the right side, the text 'Normal balance' is written in red, indicating that the account's balance is a credit.

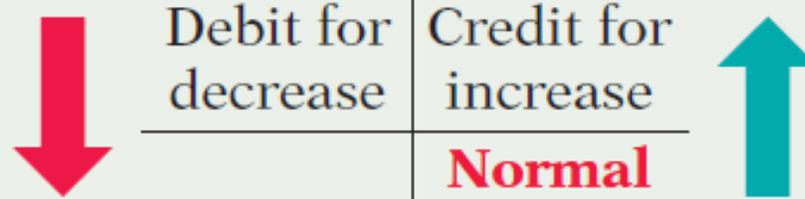
# DR./CR. PROCEDURES FOR STOCKHOLDERS' EQUITY

## b) RETAINED EARNINGS

<u>Debits</u>	<u>Credits</u>
Decrease Retained Earnings	Increase Retained Earnings

The normal balance for the Retained Earnings account may be diagrammed as in Illustration 3-11.

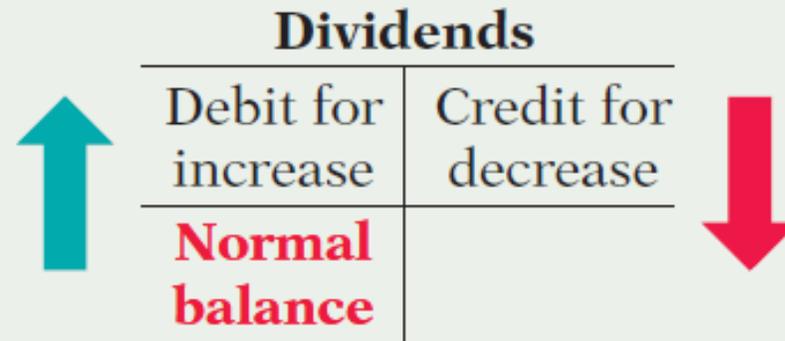
<u>Retained Earnings</u>	
Debit for decrease	Credit for increase
	<b>Normal balance</b>



# DR./CR. PROCEDURES FOR STOCKHOLDERS' EQUITY

## C) DIVIDENDS

Dividends	
Debit for increase	Credit for decrease
<b>Normal balance</b>	



# DR./CR. PROCEDURES FOR STOCKHOLDERS' EQUITY

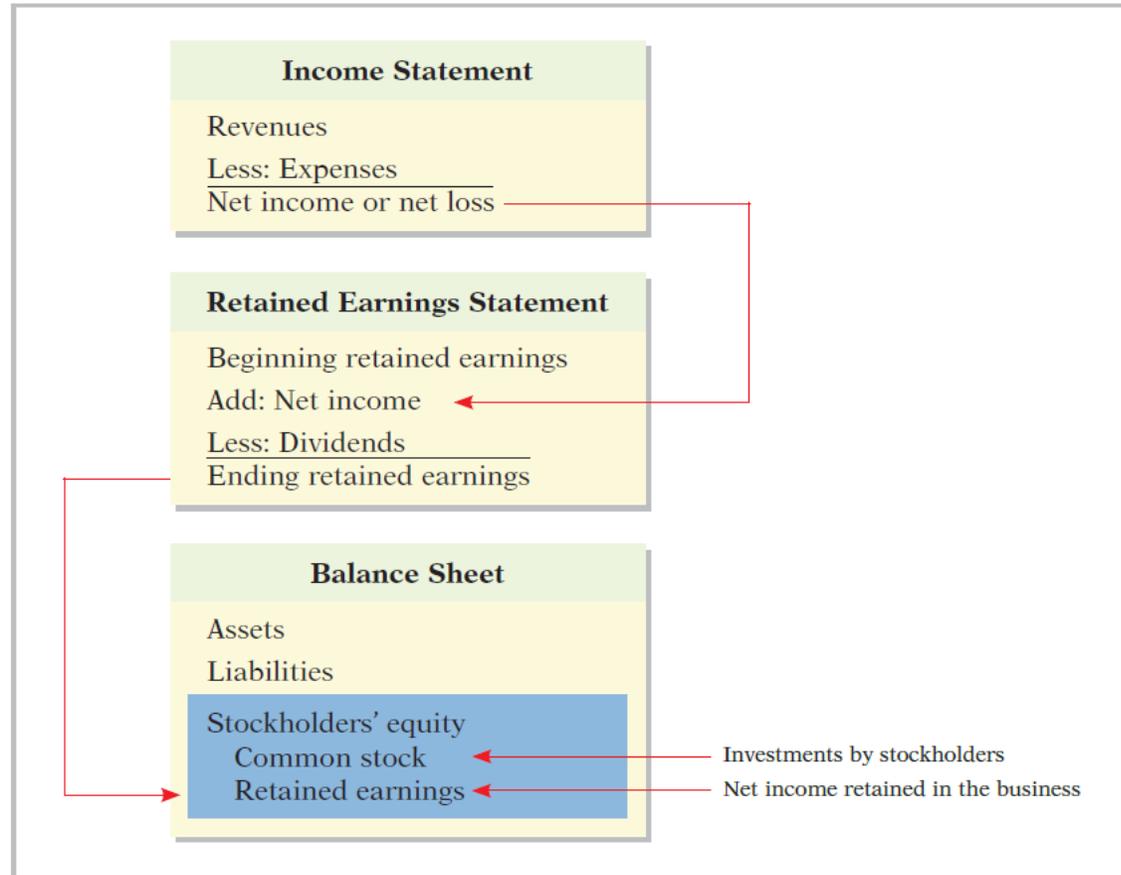
## d) REVENUES AND EXPENSES

<u>Debits</u>	<u>Credits</u>
Decrease revenue	Increase revenue
Increase expenses	Decrease expenses

Credits to revenue accounts should exceed debits; debits to expense accounts should exceed credits. Thus, **revenue accounts normally show credit balances, and expense accounts normally show debit balances.** The normal balances may be diagrammed as in Illustration 3-14.

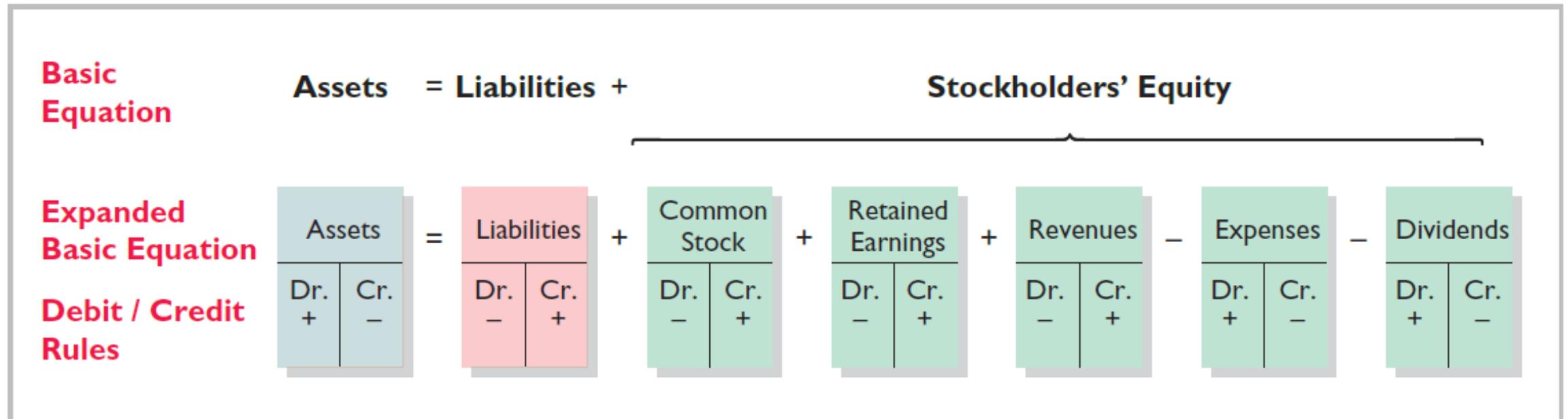


# STOCKHOLDERS' EQUITY RELATIONSHIP



# SUMMARY OF DEBIT/CREDIT RULES

ILLUSTRATION 3-16  
Summary of debit/credit rules



**3. DAPAT MENUNJUKKAN BAGAIMANA  
JURNAL DIGUNAKAN DALAM PROSES  
PENCATATAN.**





On October 1, Sierra issued common stock in exchange for \$10,000 cash:

<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
Cash	=			Common Stock
+\$10,000				+\$10,000 Issued stock

On October 1, Sierra borrowed \$5,000 by signing a note:

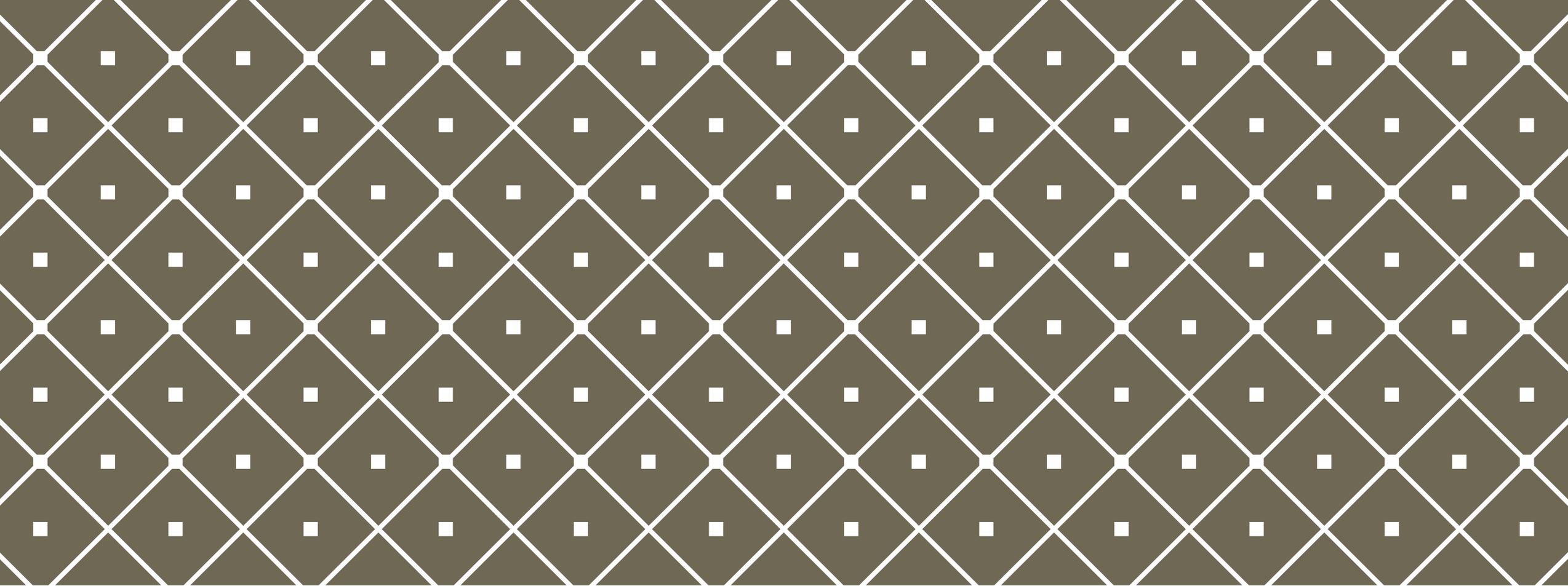
<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
Cash	=	Notes Payable		
+\$5,000		+\$5,000		

On October 2, Sierra purchased equipment for \$5,000:

<u>Assets</u>		=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>
Cash	Equipment				
-\$5,000	+\$5,000				

**JANGAN LUPA FORMAT JURNAL**

GENERAL JOURNAL				
Date		Account Titles and Explanation	Debit	Credit
2017				
Oct.	1	Cash	10,000	
		Common Stock		10,000
		(Issued stock for cash)		
	1	Cash	5,000	
		Notes Payable		5,000
		(Issued 3-month, 12% note payable for cash)		
	2	Equipment	5,000	
		Cash		5,000
		(Purchased equipment for cash)		

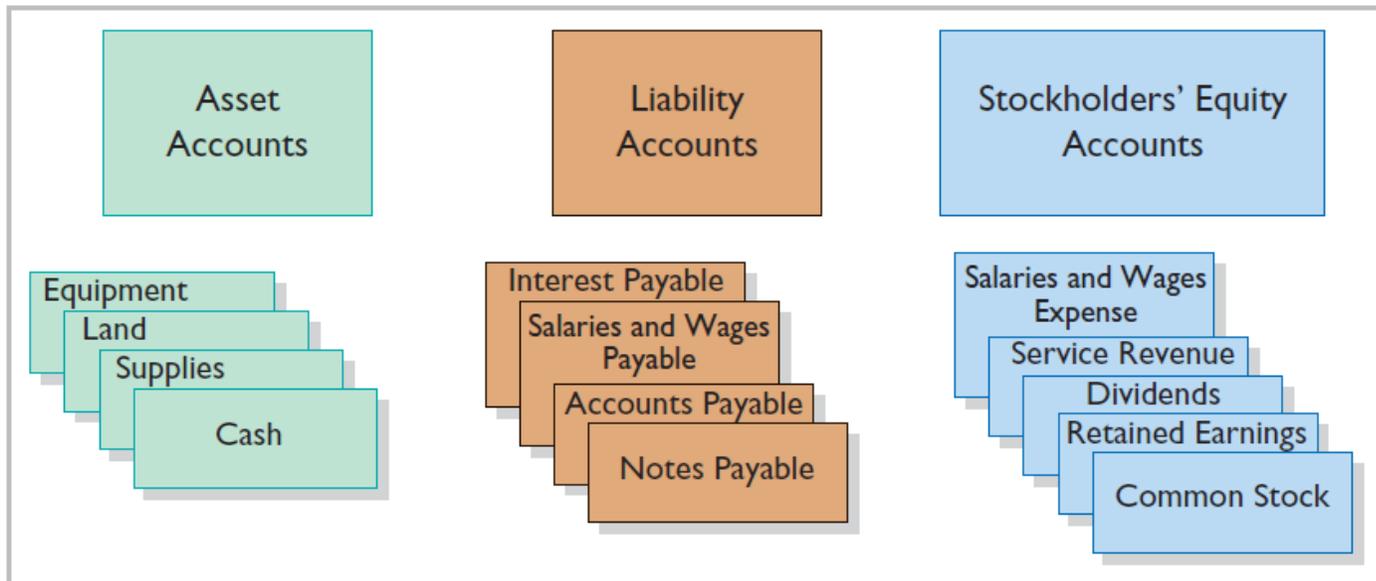


**4. MAMPU MENJELASKAN BAGAIMANA BUKU  
BESAR (*LEDGER*) DAN POSTING MEMBANTU  
DALAM PROSES PENCATATAN.**



# GENERAL LEDGER/LEDGER

- Ledger/general (buku besar) → Seluruh kelompok akun yang dikelola oleh perusahaan
- Buku besar menyediakan informasi saldo setiap akun serta menunjukkan perubahan saldo ini.



# CHART OF ACCOUNTS

- ✓ Jumlah dan jenis rekening yang digunakan berbeda untuk setiap perusahaan, tergantung pada ukuran, kompleksitas, dan jenis usaha.
- ✓ Misalnya, jumlah akun tergantung pada jumlah detail yang diinginkan oleh manajemen.
- ✓ Manajemen satu perusahaan mungkin menginginkan satu akun tunggal untuk semua jenis beban utilitas. Yang lain mungkin menyimpan akun pengeluaran terpisah untuk setiap jenis pengeluaran utilitas, seperti gas, listrik, dan air.

 <b>SIERRA CORPORATION</b> Chart of Accounts				
Assets	Liabilities	Stockholders' Equity	Revenues	Expenses
<b>Cash</b>	<b>Notes Payable</b>	<b>Common Stock</b>	<b>Service Revenue</b>	<b>Salaries and Wages Expense</b>
<b>Accounts Receivable</b>	<b>Accounts Payable</b>	<b>Retained Earnings</b>		Supplies Expense
<b>Supplies</b>	Interest Payable	<b>Dividends</b>		<b>Rent Expense</b>
<b>Prepaid Insurance</b>	<b>Unearned</b>	Income Summary		Insurance Expense
<b>Equipment</b>	<b>Service Revenue</b>			Interest Expense
Accumulated Depreciation— Equipment	Salaries and Wages Payable			Depreciation Expense

# POSTING

- Memindahkan jumlah pada jurnal ke akun buku besar disebut posting.



<b>Event I</b>	On October 1, stockholders invest \$10,000 cash in an outdoor guide service company to be known as Sierra Corporation.																		
Basic Analysis	The asset Cash is increased \$10,000; stockholders' equity (specifically Common Stock) is increased \$10,000.																		
Equation Analysis	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;"><u>Assets</u></td> <td style="text-align: center;">=</td> <td style="text-align: center;"><u>Liabilities</u></td> <td style="text-align: center;">+</td> <td style="text-align: center;"><u>Stockholders' Equity</u></td> </tr> <tr> <td style="text-align: center;">Cash</td> <td style="text-align: center;">=</td> <td></td> <td></td> <td style="text-align: center;">Common Stock</td> </tr> <tr> <td style="text-align: center;">(1) +\$10,000</td> <td></td> <td></td> <td></td> <td style="text-align: center;">+\$10,000 Issued stock</td> </tr> </table>				<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>	Cash	=			Common Stock	(1) +\$10,000				+\$10,000 Issued stock
<u>Assets</u>	=	<u>Liabilities</u>	+	<u>Stockholders' Equity</u>															
Cash	=			Common Stock															
(1) +\$10,000				+\$10,000 Issued stock															
Debit-Credit Analysis	<p>Debits increase assets: debit Cash \$10,000. Credits increase stockholders' equity: credit Common Stock \$10,000.</p>																		
Journal Entry	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 60%; border-bottom: 1px solid black;">Oct. 1</td> <td style="width: 20%; text-align: center;">10,000</td> <td style="width: 10%;"></td> <td style="width: 10%; text-align: center;">10,000</td> </tr> <tr> <td></td> <td style="border-right: 1px solid black;">Cash</td> <td></td> <td style="border-right: 1px solid black;">Common Stock</td> <td></td> </tr> <tr> <td></td> <td style="border-right: 1px solid black;">Common Stock (Issued stock for cash)</td> <td></td> <td style="border-right: 1px solid black;"></td> <td></td> </tr> </table>					Oct. 1	10,000		10,000		Cash		Common Stock			Common Stock (Issued stock for cash)			
	Oct. 1	10,000		10,000															
	Cash		Common Stock																
	Common Stock (Issued stock for cash)																		
Posting	<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Cash</td> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Common Stock</td> </tr> <tr> <td style="width: 10%;"></td> <td style="width: 15%; border-right: 1px solid black;">Oct. 1</td> <td style="width: 15%; text-align: center;">10,000</td> <td style="width: 15%;"></td> <td style="width: 15%; border-right: 1px solid black;">Oct. 1</td> <td style="width: 15%; text-align: center;">10,000</td> </tr> </table>				Cash		Common Stock			Oct. 1	10,000		Oct. 1	10,000					
Cash		Common Stock																	
	Oct. 1	10,000		Oct. 1	10,000														



dst

### Event 2

On October 1, Sierra borrows cash of \$5,000 by signing a 3-month, 12%, \$5,000 note payable.

#### Basic Analysis

The asset Cash is increased \$5,000; the liability Notes Payable is increased \$5,000.

#### Equation Analysis

$$\begin{array}{r}
 \text{Assets} \\
 \hline
 \text{Cash} \\
 \hline
 +\$5,000 \\
 \hline
 \text{(2)}
 \end{array}
 =
 \begin{array}{r}
 \text{Liabilities} \\
 \hline
 \text{Notes Payable} \\
 \hline
 +\$5,000
 \end{array}
 +
 \begin{array}{r}
 \text{Stockholders' Equity}
 \end{array}$$

#### Debit–Credit Analysis

Debits increase assets: debit Cash \$5,000.  
Credits increase liabilities: credit Notes Payable \$5,000.

#### Journal Entry

Oct. 1	Cash	5,000	
	Notes Payable (Issued 3-month, 12% note payable for cash)		5,000

#### Posting

Cash		Notes Payable	
Oct. 1	10,000		
1	5,000	Oct. 1	5,000

# JOURNAL

GENERAL JOURNAL			
Date	Account Titles and Explanation	Debit	Credit
2017			
Oct. 1	Cash Common Stock (Issued stock for cash)	10,000	10,000
1	Cash Notes Payable (Issued 3-month, 12% note payable for cash)	5,000	5,000
2	Equipment Cash (Purchased equipment for cash)	5,000	5,000
2	Cash Unearned Service Revenue (Received advance from R. Knox for future service)	1,200	1,200
3	Cash Service Revenue (Received cash for services performed)	10,000	10,000
3	Rent Expense Cash (Paid cash for October office rent)	900	900
4	Prepaid Insurance Cash (Paid 1-year policy; effective date October 1)	600	600
5	Supplies Accounts Payable (Purchased supplies on account from Aero Supply)	2,500	2,500
20	Dividends Cash (Declared and paid a cash dividend)	500	500
26	Salaries and Wages Expense Cash (Paid salaries to date)	4,000	4,000

# GENERAL LEDGER

GENERAL LEDGER						
<b>Cash</b>			<b>Unearned Service Revenue</b>			
Oct. 1	10,000	Oct. 2	5,000		Oct. 2	1,200
1	5,000	3	900		Bal.	<b>1,200</b>
2	1,200	4	600			
3	10,000	20	500			
		26	4,000			
Bal.	<b>15,200</b>					
<b>Supplies</b>			<b>Common Stock</b>			
Oct. 5	2,500				Oct. 1	10,000
Bal.	<b>2,500</b>				Bal.	<b>10,000</b>
<b>Prepaid Insurance</b>			<b>Dividends</b>			
Oct. 4	600			Oct. 20	500	
Bal.	<b>600</b>			Bal.	<b>500</b>	
<b>Equipment</b>			<b>Service Revenue</b>			
Oct. 2	5,000				Oct. 3	10,000
Bal.	<b>5,000</b>				Bal.	<b>10,000</b>
<b>Notes Payable</b>			<b>Salaries and Wages Expense</b>			
		Oct. 1	5,000	Oct. 26	4,000	
		Bal.	<b>5,000</b>	Bal.	<b>4,000</b>	
<b>Accounts Payable</b>			<b>Rent Expense</b>			
		Oct. 5	2,500	Oct. 3	900	
		Bal.	<b>2,500</b>	Bal.	<b>900</b>	

## 5. MEMPERSIAPKAN *TRIAL BALANCE* (NERACA SALDO)



# *TRIAL BALANCE*

- ✓ Neraca saldo mencantumkan akun dan saldonya pada waktu tertentu (biasanya pada akhir periode akuntansi).
- ✓ Akun-akun di daftar sesuai urutan kemunculannya di buku besar.
- ✓ Saldo debit dicantumkan di kolom kiri dan saldo kredit di kolom kanan. Jumlah kedua kolom harus sama.
- ✓ Neraca saldo juga dapat mengungkap kesalahan dalam penjurnalan dan posting. Berikut adalah prosedur untuk menyiapkan neraca saldo:
  1. Buat daftar judul akun dan saldonya.
  2. Jumlahkan kolom debit dan jumlahkan kolom kredit.
  3. Verifikasi *balance* dari dua kolom



## SIERRA CORPORATION

Trial Balance

October 31, 2017

	<u>Debit</u>	<u>Credit</u>
Cash	\$ 15,200	
Supplies	2,500	
Prepaid Insurance	600	
Equipment	5,000	
Notes Payable		\$ 5,000
Accounts Payable		2,500
Unearned Service Revenue		1,200
Common Stock		10,000
Dividends	500	
Service Revenue		10,000
Salaries and Wages Expense	4,000	
Rent Expense	900	
	<u>\$28,700</u>	<u>\$28,700</u>





# TUGAS SESI 5

1

- 10.** What is the normal balance for each of these accounts?
- (a) Accounts Receivable.
  - (b) Cash.
  - (c) Dividends.
  - (d) Accounts Payable.
  - (e) Service Revenue.
  - (f) Salaries and Wages Expense.
  - (g) Common Stock.

2

- 11.** Indicate whether each account is an asset, a liability, or a stockholders' equity account, and whether it would have a normal debit or credit balance.
- (a) Accounts Receivable.
  - (b) Accounts Payable.
  - (c) Equipment.
  - (d) Dividends.
  - (e) Supplies.

# 3

Buatlah jurnal dari transaksi berikut:

**E3-2** Brady Company entered into these transactions during May 2017, its first month of operations.

1. Stockholders invested \$40,000 in the business in exchange for common stock of the company.
2. Purchased computers for office use for \$30,000 from Ladd on account.
3. Paid \$4,000 cash for May rent on storage space.
4. Performed computer services worth \$19,000 on account.
5. Performed computer services for Wharton Construction Company for \$5,000 cash.
6. Paid Western States Power Co. \$8,000 cash for energy usage in May.
7. Paid Ladd for the computers purchased in (2).
8. Incurred advertising expense for May of \$1,300 on account.
9. Received \$12,000 cash from customers for contracts billed in (4).

