

PERTEMUAN V

KASUS LAPORAN  
KEUANGAN

PT QQ  
Balanced Sheets  
For Year Ended, Dec, 31, 2009

ASSET

**Current Asset**

Cash

Account Receivable

Less: Allowance for bad debt

Inventory :

Raw Material

Work In Process

Finished Good

**Fixed Assets :**

Land

Building

Less: Accumulated depreciation of building

LIABILITIES & CAPITAL

**Liabilities**

**Capital**

PT QQ  
Income Statement  
For Year Ended, Dec, 31, 2009

ASSET

**Current Asset**

Cash

Account Receivable

Less: Allowance for bad debt

Inventory :

Raw Material

Work In Process

Finished Good

**Fixed Assets :**

Land

Building

Less: Accumulated depreciation of building

LIABILITIES & CAPITAL

**Liabilities**

**Capital**

PT QQ  
Income Statement  
For Year Ended Dec,31, 2009

SALES

XX

Cost of Goods Sold

Finished Goods Inventory, Jan 1, 2008

Cost of Goods Manufactured \*)

XX

Cost of Finished Goods available for sale

XX+

Less: Finished Goods Inventory, Dec, 31

XX

Cost of Goods Sold

(XX)

Gross profit

(XX)

**Operating Expense**

XX

Net Income

(XX)

XX

PT QQ  
 Statement of Cost of Goods Manufactured  
 For Year Ended Dec,31, 2008

WORK IN PROCESS INVENTORY, JAN, 1, 2008

XX

**Direct materials :**

Direct materials inventory, Jan 1, 2008

XX

Direct materials Purchases

XX

Cost of direct materials available for use

XX

Less: Direct materials inventory, Dec, 31,

(XX)

Cost of direct materials placed in production

**Direct Labour**

XX

**Factory overhead :**

XX

Indirect labor

Depreciation of factory equipment

Heat, light, and power for production

XX

Factory maintenance

XX

Depreciation of factory building

XX

Miscellaneous factory cost

XX

**Total factory overhead**

**Total manufacturing cost**

XX

Total work in process during period

XX+

Less:work in process inventory, Dec, 31.2008

**Cost of goods manufactured**

XX+

XX+

XX

(XX)

XX

# KASUS

*DIKETAHUI*

**AKUN-AKUN PT QQ SELAMA TAHUN 2008 ADALAH SEBAGAI BERIKUT**

□ Cash	Rp. 2.000.000,-
□ Depreciation expense of machine	Rp. 6.000.000,-
□ Depreciation expense of office equipment	Rp. 5.300.000,-
□ Bank Payable	Rp.250.675.000,-
□ Allowance for Bad Debt	Rp. 2.500.000,-
□ Direct Material Inventory, Jan 1, 2008	Rp. 10.000.000,-
□ Work in Process Inventory Jan 1, 2008	Rp. 15.000.000,-
□ Finished Goods Inventory Jan 1, 2008	Rp. 40.000.000,-
□ Building	Rp.570.000.000,-
□ Accumulated Depreciation of Office Equipment	Rp. 12.000.000,-
□ Direct Material Purchases	Rp. 50.000.000,-
□ Freight In	Rp. 1.000.000,-
□ Direct Labor	Rp. 25.000.000,-
□ Office Salaries Expense	Rp. 35.000.000,-
□ Depreciation expense of building	Rp. 7.500.000,-
□ Machine	Rp. 105.000.000,-

# KASUS

## *DIKETAHUI*

□ Account Receivable	Rp. 15.750.000,-
□ Account Payable	Rp. 125.512.000,-
□ Capital Stock	Rp. 1.000.000.000,-
□ Retained Earning	Rp. 667.563.000,-
□ Sales	Rp. 200.000.000,-
□ Direct Material Inventory ,Dec ,31, 2008	Rp. 28.000.000,-
□ Work in Process Inventory, Dec ,31, 2008	Rp. 27.500.000,-
□ Finished Goods Inventory, Dec ,31, 2008	Rp. 35.000.000,-
□ Accumulated Depreciation of Building	Rp. 75.000.000,-
□ Office Equipment	Rp. 89.000.000,-
□ Indirect labor	Rp. 10.000.000,-
□ Heat, Light & Power Factory Expenses	Rp. 7.500.000,-
□ Accumulated Depreciation of Machine	Rp. 15.000.000,-
□ Factory Building	Rp. 600.000.000,-
□ Advertising Expense	Rp. 25.000.000,-
□ Depreciation expense of factory building	Rp . 9.750.000,-
□ Accumulated Depreciation of Factory Building	Rp. 24.000.000,-
□ Land	Rp. 700.000.000,-

# KASUS

*DIMINTA BUAT:*

**NERACA DAN LABA-RUGI UNTUK  
PT. QQ SELAMA TAHUN 2009**