

Jurnal Memorial :

| | | A | | B | | C | | D | | E | | F | | G | | H | | I | |
|--|--|-----------|--|-----------|--|---------|--|--|--|---------|--|---------|--|-------------|--|---------|--|---|--|
| | | | | KODE | | BM | | URSAH | | DEBIT | | KREDIT | | | | | | | |
| | | TRANGSL | | PEMBAYUTU | | | | | | AKUN DB | | AKUN KR | | JUNILAH | | JUNILAH | | | |
| | | 31-Jan-04 | | | | BM00001 | | Bahan keuangan piutang | | 6-200 | | 1-114 | | 2.250.000 | | | | | |
| | | | | | | | | Cadangan keuangan piutang | | | | | | | | | | | |
| | | 31-Jan-04 | | | | BM00002 | | Persediaan bahan baku (awal) | | 1-118 | | 1-118 | | 45.000.000 | | | | | |
| | | | | | | | | Persediaan bahan baku (akhir) | | 5-100 | | 1-118 | | 140.000.000 | | | | | |
| | | | | | | | | Pemakaian bahan baku | | 5-100 | | 1-118 | | 135.000.000 | | | | | |
| | | 31-Jan-04 | | | | BM00003 | | Persediaan bahan perolong (awal) | | 1-120 | | 1-120 | | 15.000.000 | | | | | |
| | | | | | | | | Persediaan bahan perolong (akhir) | | 5-300 | | 1-120 | | 13.000.000 | | | | | |
| | | | | | | | | Pemakaian bahan perolong (Overhead Pakih) | | 5-300 | | 1-119 | | 7.500.000 | | | | | |
| | | 31-Jan-04 | | | | BM00004 | | Persediaan sparepart (awal) | | 1-119 | | 1-119 | | 5.000.000 | | | | | |
| | | | | | | | | Persediaan sparepart | | 1-119 | | 1-119 | | 4.000.000 | | | | | |
| | | | | | | | | Pemakaian sparepart (akhir) | | 5-300 | | 1-116 | | 95.000.000 | | | | | |
| | | 31-Jan-04 | | | | BM00005 | | Persediaan barang jadi (awal) | | 5-600 | | 5-700 | | 80.000.000 | | | | | |
| | | | | | | | | Persediaan awal barang jadi (akun Laba-Rugi) | | 1-116 | | 5-700 | | 80.000.000 | | | | | |
| | | | | | | | | Persediaan akhir barang jadi | | 1-117 | | 5-500 | | 75.000.000 | | | | | |
| | | 31-Jan-04 | | | | BM00006 | | Persediaan barang dalam proses (awal) | | 5-400 | | 1-117 | | 75.000.000 | | | | | |
| | | | | | | | | Persediaan awal barang dalam proses (akun Laba-Rugi) | | 1-117 | | 5-500 | | 60.000.000 | | | | | |
| | | | | | | | | Persediaan akhir barang dalam proses (akhir) | | 1-117 | | 5-500 | | 60.000.000 | | | | | |
| | | 31-Jan-04 | | | | BM00007 | | Biaya asuransi mesin pabrik (Overhead Pakih) | | 5-300 | | 1-122 | | 600.000 | | | | | |
| | | | | | | | | Persediaan asuransi biaya dimia | | 5-300 | | 1-122 | | 600.000 | | | | | |
| | | 31-Jan-04 | | | | BM00008 | | Biaya penyusutan bangunan pabrik (Overhead Pakih) | | 5-300 | | 1-122 | | 600.000 | | | | | |
| | | | | | | | | Biaya penyusutan bangunan kantor | | 6-100 | | 1-114 | | 2.250.000 | | | | | |
| | | | | | | | | Biaya penyusutan mesin (Overhead Pakih) | | 5-300 | | 1-114 | | 2.250.000 | | | | | |
| | | | | | | | | Biaya penyusutan kendaraan | | 6-100 | | 1-114 | | 250.000 | | | | | |
| | | 41 | | | | | | Biaya penyusutan peralatan kantor | | 6-100 | | 1-114 | | 1.000.000 | | | | | |
| | | 42 | | | | | | Akumulasi penyusutan bangunan pabrik | | 1-216 | | 1-216 | | 300.000 | | | | | |
| | | 43 | | | | | | Akumulasi penyusutan bangunan kantor | | 1-217 | | 1-217 | | 2.250.000 | | | | | |
| | | 44 | | | | | | Akumulasi penyusutan mesin | | 1-218 | | 1-218 | | 300.000 | | | | | |
| | | 45 | | | | | | Akumulasi penyusutan kendaraan | | 1-219 | | 1-219 | | 250.000 | | | | | |
| | | 46 | | | | | | Akumulasi penyusutan peralatan kantor | | 1-219 | | 1-219 | | 250.000 | | | | | |
| | | 47 | | | | | | | | | | | | | | | | | |

Gambar 7.18