



ASISTENSI 4

PENGANTAR AKUNTANSI

Chapter 4 – Completing the Accounting Cycle

Dibuat oleh: Tim Asisten Dosen

PROBLEM 1 - CORRECTING ENTRIES

	Ny. Kimberly, CPA, dikontrak oleh Bora Salon untuk menyiapkan laporan keuangan untuk bulan September 2023. Kimberly telah mengumpulkan seluruh saldo dalam buku besar dan menyusun neraca saldo	Mrs. Kimberly, CPA, was retained by Bora Salon to prepare financial statements for September 2023. Kimberly accumulated all the ledger balances per Bora's records
	Kimberly menemukan kesalahan sebagai berikut,	Kimberly reviewed the records and found the following errors,
1.	Kas yang diterima dari pelanggan atas tagihan sebelumnya tercatat sebesar \$850 dari yang seharusnya \$580.	Cash received from a customer on account was recorded as \$850 instead of \$580.
2.	Pembelian alat cetak (printer) secara kredit sebesar \$200 dicatat di debit Perlengkapan \$200 dan Utang Usaha \$200.	The purchase on account of a printer costing \$200 was recorded as a debit to Supplies and a credit to Accounts Payable for \$200.
3.	Pembayaran Beban Perbaikan untuk peralatan sebesar \$96 dicatat di debit Peralatan dan Kas di kredit \$69. (beban	A cash payment of repair expense on equipment for \$96 was recorded as a debit to Equipment \$69 and a credit to Cash \$69.

If2510 Problem Of The Week

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