	PT. SAL'S RIMPANG NI	USANTARA	
	TRIAL BALAN	CE	
	Period 31 Juny, 202	21	
No Account	Account Name	Debit	Credit
101	Cash	41,100,000.00	
102	Bank	105,900,000	
103	Account Receivable	9,500,000	
104	Inventory	32,745,000	
105	Supplies	26,560,000	
121	Equipment	23,890,000	
122	Accumulated Depreciation - Equipment		4,572,498
201	Account Payable		18,371,044
301	Capital		205,030,000
302	Owner's Prive	25,720,000	
310	Retained Earning		21,441,458
401	Sales Revenue		143,555,000
402	Comission Revenue		904,200
510	Cost of goods sold	84,860,750	
511	Salaries Expense	29,109,090	
512	Depreciation Expense - Equipment	4,250,766	
513	Advertising Expense	2,156,338	
514	Freight out	1,060,000	
515	Paxel Expense	1,000,000	
516	Miscellaneous Expense	1,076,900	
517	Fuel, park, and toll expense	2,145,000	
518	Other Expense	2,800,356	
	Total	393,874,200.00	393,874,200.00

										Tran	saction									
		Transaction on July, 20	121						Transaction on August, 2021					Transaction on September, 2021				Catatan penggunaa	in perlengkapan	
No	Tanggal	Keterangan	Jml Sal's	Uane Masuk	Uang Keluar	,	No	Tanggal		Jml Sal's Uang Masuk	Uang Keluar	No	Tanggal		Jml Sal's	Uang Masuk	Uang Keluar	Bulan	Nomir	nall
1		Uang Masuk Jahe (13 Pcs)	13	676,000			1		Toples Hexa 105pcs, Kotak,sangkar		905,000	2		Uang Masuk Jahe (3 Pcs)	3	180,000		Juli	7,814,	000
2		Hair Dryer untuk Sealer			258,500		2		(Jakarta 2x pengiriman xtrans, JNE JTR			3	9/2/2021		4	240,000		Agustus	3,058,	
3		Foto Copy form alamat			15,500		3	8/2/2021	JNE JTR		39,000	4		Salary Inggrit (Potong Cicilan Pinjaman 500rb)			5,500,000	September	1,114,	500
4		Kresek dan lakban untuk packaging			167,000		4		Uang Masuk Jahe (88 Pcs)	88 4,576,000		5	9/3/2021	Uang Masuk Jahe (6 Pcs)	6	360,000		Total	11,987	238
5		Pengiriman Toples Via Xtrans			100,000		5		Tutup Harga Lama			6		Gosend			30,000			
6		Toples 210 Pcs dan sample botol			1,191,000		6	8/3/2021	Xtrans		100,000	7	9/4/2021				500,000			
7		Rekap tiket parkir			42,000		7		Hair dryer Shopee		95,000	8		Uang Masuk Jahe (2 Pcs)	2	120,000				
8		Jasa steril toples			50,000		8		Uang Masuk Jahe (4 Pcs)	4 240,000		9	9/5/2021	Uang Masuk Jahe (1 Pcs)	1	60,000				
9	7/4/2021	Makan tim bantu packing			100,000		9	8/4/2021	Jasa isi toples dan segel		100,000	10		Design bax			70,000			
10		Lampu untuk pengering toples			16,000	1	10		Deposit Paxel		100,000	11		Pengeluaran Pribadi Owner			495,000			
11	7/5/2021	Uang Masuk Jahe (65 Pcs)	65	3,380,000		1	11		Klaim Bensin		150,000	12		Ongkir Ibu Dewi			60,000			
12	7/6/2021	Uang Masuk Jahe (47 Pcs)	47	2,444,000			12		Salary Inggrit (Potong Cicilan Pinjaman 500rb)		5,500,000	13		Ongkir Kamalia			10,000			
13	7/8/2021	Uang Masuk Jahe (18 Pcs)	18	936,000			13		Uang Masuk Jahe (3 Pcs)	3 180,000		14		Membayar ongkir customer (Menalangi)			215,500		tungan Depresiasi	
14		Salary Inggrit			4,000,000		14	8/9/2021	Uang Masuk Jahe (15 Pcs)	15 900,000		15	9/6/2021	Jasa isi toples dan segel			100,000	Nama Barang		Harga Nilai Residu
15	7/9/2021	Sticker Rimpang			600,000		15		Toples Hexa 100 Pcs (Jakarta/Setiabudi)		550,000	16		Gosend			30,000	Peralatan awal		23,890,000.00 5,600,000.00
16		Toples 210 Pcs dan sample toples			1,186,500		16		Toples Hexa 110 Pcs (Bandung)		605,000	18		Titipan Komisi 30.000		30,000		Hair Dryer		258,500.00 50,000.00
17		Klaim bensin			150,000		17		Jasa isi toples dan segel		100,000	19		Pelunasan Jahe (4) - komisi titipan 30.000	4	210,000		Lamp		16,000.00 1,000.00
18		Spidol dan Marker sticker			23,000		18		Transfer Jahe ke Alfian		1,805,000	20		Pelunasan ongkir		23,000		Hair Dryer		95,000.00 15,000.00
19	7/10/2021	Toples 105 Pcs untuk Sals Jakarta			577,500	1	19		Uang Masuk Jahe (7 Pcs)	7 420,000		21		Setor Rek Pusat (Mandiri)			233,000	Hair Dryer	2	95,000.00 15,000.00
20		Bubble wrap Jakarta			180,000		20	8/11/2021	Uang Masuk Jahe (3 Pcs)	3 180,000		22	9/10/2021		3	180,000				
21		Dakota Jakarta			116,000		21	8/12/2021	Uang Masuk Jahe (21 Pcs)	21 1,260,000		23	9/11/2021	Uang Masuk Jahe (10 Pcs)	10	600,000		Nama Barang		epresiasi/tahun
22		Uang Masuk Jahe Jkt (13 Pcs)	13	676,000	↓		22		Uang Masuk Jahe (5 Pcs)	5 300,000		24		Ongkir Ninik			10,000	Peralatan awal		9,145,000.00
23		Uang Masuk Ongkir Jkt	↓	85,000	-		23	8/14/2021	Uang Masuk Jahe (19 Pcs)	19 1,140,000		25	-	Pelunasan Jahe (22 Pcs)	22	1,320,000		Hair Dryer		104,250.00
24		Jasa isi toples dan segel	L		70,000		24		Toples Hexa 105pcs (Bandung)		577,500	26		Pelunasan ongkir		65,000		Lamp		7,500.00
25	-	Uang Masuk Jahe (61 Pcs)	61	3,172,000	+		25		Sangkar (hampers)	L	240,000 18.500	27		Setor Rek Pusat (Mandiri) Sticker			1,233,000 400.000	Hair Dryer		40,000.00
26	7/15/2021	Uang Masuk Jahe (77 Pcs)		4,004,000			26		Gunting			28	_					Hair Dryer		
27		Credit Card Mandiri Mba Evi			1,000,000		27		Satin (hampers)		40,000	29	-	Klaim Bensin			150,000	Total		9,336,750.00
28		Toples Hexa 105pcs, Kotak endorse			622,500		28	8/17/2021	Klaim Bensin	6 360.000	150,000	30		Jasa isi toples dan segel		720.000	100,000	Total/Bulan		778,062.50
29		Jasa isi toples dan segel			100,000		29	8/18/2021	Uang Masuk Jahe (6 Pcs)	6 360,000		31		Uang Masuk Jahe (12 Pcs)	12					
30		Bubble wrap Bandung, lakban dll			388,000		30		Sticker 500 Pcs + 100 Pcs sisi depan		706,500	32	9/14/2021	Uang Masuk Jahe (10 Pcs)	10	600,000		Profit rate (35% dari sal		
31		Uang Masuk Jahe (34 Pcs)	34	1,768,000			31		Design Bax		12,000	33	_	Setor Rek Pusat (BCA)			300,000	Total Sales Periode sebelumnya	Nominal	
32	7/17/2021	Transfer Ke Jakarta (Anastasia)			1,250,000		32 33		Gosend Xtrans		39,000 40.000	34	_	Isi lem tembak Toples 105 Pcs			8,500 577,500	143,555,000	93,310	,750
		Transfer Ke Jakarta (Ratna Djuwita)							Xtrans				_					Total Sales pada periode ini		
34		Deposit Paxel			100,000		34		Pengeluaran Pribadi Owner :		1,237,600	36		Bubble, lakban, kresek dli			355,000	191,789,000.00 HPP Periode ini	124,662	
35	7/18/2021	Shodaqoh Satpam Bakti Asih					35	8/20/2021	Uang Masuk Jahe (6 Pcs)	6 360,000		37	9/15/2021	Uang Masuk Jahe (2 Pcs)	2	120,000		HPP Periode ini	31,352	100
36		Subsidi obat luka satrio			250,000		36	8/21/2021	Uang Masuk Jahe (7 Pcs)	7 420,000		38		Pelunasan Ongkir		360,000				
37		Jne Sticker			15,000		37		Sangkar (hampers)		237,500	39	9/16/2021	Uang Masuk Jahe (6 Pcs)	6	360,000	130,000			
38		gojek dan xtrans Barang					38		Bunga dan jerami (hampers)		100,000 75,000	40		Setor Rek Pusat (BCA)			200,000			
39		Pulsa dan kuota HP kantor			150,000		39 40		Lem tembak dll (hampers) Sampel alumumium untuk box		75,000	41	9/17/2021				200,000 78.000			
40	7/19/2021	Jasa isi toples dan segel Pengeluaran Owner			2,500,000		40		Sampei alumumium untuk bok Paper Baz		12,000	42		Gelas untuk properti foto Gosend Toples			78,000			
	7/19/2021				2,500,000								9/20/2021							
42	-	Uang Masuk Jahe (31 Pcs)	31	1,612,000	400.000		42		Jasa isi toples dan segel Gosend Sticker ke Setiabudi		100,000 40,000	44		Ongkir paxel Jahe			50,000			
43		Deposit Paxel		260.000	400,000		43					45	9/21/2021	Uang Masuk Jahe (5 Pcs Ori)	5	300,000				
44	7/20/2021	Uang Masuk Jahe (5 Pcs) Uang Masuk Jahe (85 Pcs)	5	4,420,000			44	8/22/2021	Bunga dan jerami - tambahan Uang Masuk Jahe (25 Pcs)	25 1,500,000	150,000	46	-	Uang Masuk Jahe (2 Pc Chia)		150,000	100,000			
45		Toples Hexa 105pcs, Kotak endorse	85	4,420,000	622 500		45			25 1,500,000		47	-	Jasa isi toples dan segel Gosend Sticker			24,000			
46	7/23/2021	Toples Hexa 105pcs, Kotak endorse Toples Hexa 105pcs, Kotak,sangkar			1,040,000		46	8/23/2021	Uang Masuk Jahe (5 Pcs) Sangkar (hampers)	5 300,000	475,000	48	-	Klaim Bensin			24,000			
47		(Jakarta)			1,040,000		47	8/24/2021	Uang Masuk Jahe (10 Pcs)	10 600.000	475,000	49	0(22(2021	Pelunasan Jahe (19 Pcs Ori)	19	1 140 000	150,000			
48		(Jakarta) Lakban Fragile			94,000		48	8/24/2021	Uang Masuk Jahe (10 Pcs) Uang Masuk Jahe (6 Pcs)	6 360,000		50	9/23/2021	Pelunasan Jane (19 Pcs Ori) Pelunasan Jahe (1 Pc Chia)	19	1,140,000				
50		Pita kawat			17,000		50			7 420,000		51	0/34/3031	Pelunasan Jahe (4 Pcs Ori)	4	240.000				
51		Pita kawat Pengiriman Toples Via Xtrans			220,000		50	w/21/2021	Uang Masuk Jahe (7 Pcs) Toples 205 Pcs (Untuk Jakarta)	7 420,000	1,127,500	52	3/24/2021	Uang Masuk Jahe (1 Pc Ori)		240,000				
51		Pengiriman lopies via xtrans		1 352 000	220,000		51		Toples 100 Prs (Untuk Jakarta)	H	1,127,500	53		Setor Rek Pusat (Mandiri)		00,000	240,000			
52		Piniaman Inggrit	26	1,332,000	1,700,000		52		Hair dryer Shopee - ke 2		95,000	54		Setor Rek Pusat (Mandiri) Setor Rek Pusat (Mandiri)			60,000			
53		Pinjaman Inggrit Jasa isi toples dan sezel			1,700,000		53 54		Hair dryer Shopee - ke 2 Xtrans		95,000	55		Setor Rek Pusat (Mandiri) Setor Rek Pusat (BCA)			60,000			
54	7/26/2021	Jasa isi topies dan segei Uang Masuk Jahe (49 Pcs)	-	2.548.000	100,000		54		Atrans Jasa isi toples dan segel		94,000	55		Ongkir paxel Jahe			50,000			
55	7/20/2021	Bekap tiket parkir	49	2,346,000	43.000		55	8/30/2021	Jasa isi topies dan segei Uang Masuk Jahe (2 Pcs)	2 120.000	100,000	57		Jasa isi toples dan segel			100.000			
50		Klaim bensin	+ +		43,000		57		Gosend Sals	120,000	30,000	59	9/25/2021	Ongkir paxel Jahe			100,000			
58		Toples Hexa 210 Pcs	I − − I		1,155,000			_	ILIMIAH	239 13 636 000	16.416.000	60	572572021	Uang Masuk Jahe (3 Pc Ori)	3	180.000	100,000			
58	7/27/2021	Uang Masuk Jahe (27 Pcs)	27	1.404.000	1,155,000				Jonnath	233 13,636,000	10,410,000	60		Uang Masuk Jahe (1 Pc Chia)	1	75,000	-			
59	1/2//2021	Sticker Rimpang		2,404,000	600.000							67	9/26/2021	Uang Masuk Jahe (8 Pcs Ori)	8	480,000				
60		Administrasi BCA	+ +		20,000							63	5/20/2021	Xtrans 50 Toples dan 100 Sticker	•	+80,000	120.000			
62		Administrasi BCA	I I		19,500							64		Uang Masuk Jahe (3 Pcs Ori)	3	180.000	110,000			
63	7/29/2021	Uang Masuk Jahe (3 Pcs)		156,000	000,00							65		Uang Masuk Jahe (1 Pcs Chia)	1	75 000				
64	.,	Jasa isi toples dan segel	1	,300	100.000							66	9/27/2021	Uang Masuk Jahe (1 Pcs Chia)	1	75,000				
		JMLAH	554	28.893.000	22,474,500							67	9/28/2021	Pelunasan Jahe (20 pcs Ori)	20	1.200.000				
	-											68	.,	Pelunasan Onekir		61.000				
												69		Toples 105 Pcs		01,000	577,500			
												70	9/29/2021	Uang Masuk Jahe (4 Pcs Ori)	4	240,000	511,500			
												70	372372321	Pelunasan Jahe (11 pcs Ori)	11	240,000				
												71		Setor Rek Pusat (BCA)		000,000	610.000			
												72	9/30/2021	Gosend jahe Setiabudi-pasia			30.000			
												74	37 307 2021	Sticker			400,000			
												75		Gosend Sticker			30.000			
												76		Toples 105 Pcs			577,500			
												76		Jasa isi toples dan segel			150.000			
												78		Uang Masuk Jahe (Chia 1)	1	75.000	200,000			
												79		Uang Masuk Jahe (Ori 6)	6	360,000				
												80		Pelunasan Ongkir	· ·	175.000				
														JUMLAH	193	10.999.000	15.084.500			

PT. SAL'S RIMPANG NUSANTARA

GENERAL JOURNAL

Period July to Se	eptember, 2021
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	Period July to September, 2021		
Date/Transaction	Explanation	Debit	Credit
July, 2021			
1	Cash	676,000.00	
	Sales Revenue		676,000.00
	(To record sales revenue for 13pcs ginger)		
2	Equipment	258,500.00	
	Cash		258,500.00
	(To record bought a hair dryer for sealer)		
	Supplies	1,408,000.00	
	Cash		1,408,000.00
	(To record bought a packaging)		
	Fuel, park, and toll expense	42,000.00	
	Cash		42,000.00
	(To record park expense)		
	Miscellaneous Expense	15,500.00	
	Cash		15,500.00
	(To record payment for copying a form of address)		
	Freight out	100,000.00	
	Cash		100,000.00
	(To record shipping expense by Xtrans)		
4	Miscellaneous Expense	100,000.00	
	Cash		100,000.00
	(To record payment for meal of additional packing staff)		
	Equipment	16,000.00	
	Cash		16,000.00
	(To record payment for buying a lamp for packing division)		
5	Cash	3,380,000.00	
-	Sales Revenue		3,380,000.00
	(To record sales revenue for 65pcs ginger)		
	(ļ	1

6	Cash	2,444,000.00	
0	Sales Revenue	2,444,000.00	2,444,000.00
	(To record sales revenue for 47pcs ginger)		2,444,000.00
8	Cash	936,000.00	
0	Sales Revenue		936,000.00
	(To record sales revenue for 18pcs ginger)		555,000.00
	Salaries Expense	4,000,000.00	
	Cash	4,000,000.00	4,000,000.00
	(To record payment for salaries expense to Inggrit)		4,000,000.00
9	Supplies	1,809,500.00	
9	Cash	1,009,000.00	1,809,500.00
			1,809,500.00
	(To record payment for packaging stuff)		
		150,000,00	
	Fuel, park, and toll expense	150,000.00	450,000,00
	Cash		150,000.00
	(To Record Fuel Expense)		
40			
10	Supplies	827,500.00	
	Cash		827,500.00
	(To record payment for packaging stuff)		
	Freight out	116,000.00	
	Cash		116,000.00
	(To record shipping expense by Dakota)		
	Cash	3,848,000.00	
	Sales Revenue		3,848,000.00
	(To record sales revenue for 74 pcs ginger)		
	Cash	85,000.00	
	Account Receivable		85,000.00
	(To record received cash from customers in oroder to pay the shipping cost)		
15	Cash	4,004,000.00	
	Sales Revenue		4,004,000.00
	(To record sales revenue for 77 pcs ginger)		
	Account Payable	1,000,000.00	

	Cash		1,000,000.00
	(To record payment for bill on Evi's Credit Card)		
	Supplies	1,110,500.00	
	Cash		1,110,500.00
	(To record payment for packaging stuff)		
16	Cash	1,768,000.00	
	Sales Revenue		1,768,000.00
	(To record sales revenue for 34 pcs ginger)		
17	Paxel Expense	100,000.00	
	Cash		100,000.00
	(To record payment to paxel technology for monthly deposit)		
	Inventory	1,750,000.00	
	Cash		1,750,000.00
	(To record payment for inventory t -> Anastasya (1,250,000)+Ratna D (500,000))		
18	Miscellaneous Expemse	150,000.00	
	Cash		150,000.00
	(To record payment for internet)		
	Other Expense	550,000.00	
	Cash		550,000.00
	(To record payment for helping each other)		
	Freight out	75,000.00	
	Cash	· · · · · · · · · · · · · · · · · · ·	75,000.00
	(To record shipping expense by Gojek and Xtrans)		
	Supplies	115,000.00	
	Cash		115,000.00
	(To record payment for packaging stuff)		
19	Owner's Prive	2,500,000.00	
	Cash		2,500,000.00
	(To record owner's drawing)		
	Cash	1,612,000.00	
	Sales Revenue		1,612,000.00
	(To record sales revenue for 34 pcs ginger)		

	Paxel Expense	400,000.00	
	Cash		400,000.00
	(To record payment to paxel technology for monthly deposit)		
20	Cash	260,000.00	
	Sales Revenue		260,000.00
	(To record sales revenue for 5 pcs ginger)		
22	Cash	4,420,000.00	
	Sales Revenue		4,420,000.00
	(To record sales revenue for 85 pcs ginger)		
23	Cash	1,352,000.00	
	Sales Revenue		1,352,000.00
	(To record sales revenue for 26 pcs ginger)		
	Supplies	1,873,500.00	
	Cash		1,873,500.00
	(To record payment for packaging stuff)		
	Freight out	220,000.00	
	Cash		220,000.00
	(To record shipping expense by Xtrans)		
	Account Receivable	1,700,000.00	
	Cash		1,700,000.00
	(To record Inggrit's payable to company)		
26	Cash	2,548,000.00	
	Sales Revenue		2,548,000.00
	(To record sales revenue for 49 pcs ginger)		
	Fuel, park, and toll expense	193,000.00	
	Cash		193,000.00
	(To record fuel and park expense)		
	Supplies	1,155,000.00	
	Cash		1,155,000.00
	(To record payment for packaging stuff)		
27	Cash	1,404,000.00	

	Sales Revenue		1,404,000.00
	(To record sales revenue for 27 pcs ginger)		
	Supplies	600,000.00	
	Cash		600,000.00
	(To record payment for packaging stuff)		
	Administration Bank Expense	39,500.00	
	Cash		39,500.00
	(To record administration bank expense)		
29	Cash	156,000.00	
	Sales Revenue		156,000.00
	(To record sales revenue for 3 pcs ginger)		
	Supplies	100,000.00	
	Cash		100,000.00
	(To record payment for packaging stuff)		
	Total July's transaction	\$51,367,500.00	\$51,367,500.00
August, 2021	Supplies	905,000.00	
1	Cash		905,000.00
	(To record payment for packaging stuff)		
2	Freight out	39,000.00	
	Cash		39,000.00
	(To record shipping expense by JNE)		
	Cash	4,576,000.00	
	Sales Revenue		4,576,000.00
	(To record sales revenue for 88 pcs ginger)		
3	Freight out	100,000.00	
	Cash		100,000.00
	(To record shipping expense by Xtrans)		
	Cash	240,000.00	
	Sales Revenue		240,000.00
	(To record sales revenue for 4 pcs ginger)		
	Equipment	95,000.00	
	Cash		95,000.00

	(To record payment for hairdryer)		
4	Supplies	100,000.00	
	Cash		100,000.00
	(To record payment for packaging stuff)		
	Paxel Expense	100,000.00	
	Cash		100,000.00
	(To record payment to paxel technology for monthly deposit)		
	Fuel, park, and toll expense	150,000.00	
	Cash		150,000.00
	(To record fuel expense)		
	Salaries Expense	6,000,000.00	
	Cash		6,000,000.00
	(To record payment for salaries expense to Inggit)		
	Cash	500,000.00	
	Account Receivable		500,000.00
	(To record receiving cash from inggit in order to pay his payable)		
6	Cash	180,000.00	
	Sales Revenue		180,000.00
	(To record sales revenue for 3 pcs ginger)		
9	Cash	900,000.00	
	Sales Revenue		900,000.00
	(To record sales revenue for 15 pcs ginger)		
	Supplies	1,255,000.00	
	Cash		1,255,000.00
	(To record bought a packaging)		
	Inventory	1,805,000.00	
	Cash		1,805,000.00
	(To record payment for inventory -> Alfian)		
10	Cash	420,000.00	
	Sales Revenue		420,000.00
	(To record sales revenue for 7 pcs ginger)		

11	Cash	180,000.00	
	Sales Revenue		180,000.00
	(To record sales revenue for 3 pcs ginger)		
12	Cash	1,260,000.00	
	Sales Revenue		1,260,000.00
	(To record sales revenue for 21 pcs ginger)		
13	Cash	300,000.00	
	Sales Revenue		300,000.00
	(To record sales revenue for 5 pcs ginger)		
14	Cash	1,140,000.00	
	Sales Revenue		1,140,000.00
	(To record sales revenue for 19 pcs ginger)		
	Supplies	876,000.00	
	Cash		876,000.00
	(To record bought a packaging)		
17	Fuel, park, and toll expense	150,000.00	
	Cash		150,000.00
	(To record fuel expense)		
18	Cash	360,000.00	
	Sales Revenue		360,000.00
	(To record sales revenue for 6 pcs ginger)		
	Supplies	718,500.00	
	Cash		718,500.00
	(To record bought a packaging)		
	Freight out	79,000.00	
	Cash		79,000.00
	(To record shipping expense by Xtrans (40,000) + Gojek (39,000))		
	Owner's Prive	1,237,600.00	4 007 000 00
	Cash		1,237,600.00
	(To record owner's drawing)		
20	Cash	360,000.00	000.000.00
	Sales Revenue		360,000.00

· · · · ·	(To record sales revenue for 6 pcs ginger)		
21	Cash	420,000.00	
	Sales Revenue		420,000.00
	(To record sales revenue for 6 pcs ginger)		
	Supplies	644,500.00	
	Cash		644,500.00
	(To record bought a packaging)		
	Freight out	40,000.00	
	Cash		40,000.00
	(To record shipping expense by Gojek)		
22	Cash	1,500,000.00	
	Sales Revenue		1,500,000.00
	(To record sales revenue for 25 pcs ginger)		
	Supplies	150,000.00	
	Cash		150,000.00
	(To record bought a packaging)		
23	Cash	300,000.00	
	Sales Revenue		300,000.00
	(To record sales revenue for 5 pcs ginger)		
	Supplies	475,000.00	
	Cash		475,000.00
	(To record bought a packaging)		
24	Cash	600,000.00	
	Sales Revenue		600,000.00
	(To record sales revenue for 10 pcs ginger)		
25	Cash	360,000.00	
	Sales Revenue		360,000.00
	(To record sales revenue for 6 pcs ginger)		
27	Cash	420,000.00	
	Sales Revenue		420,000.00
	(To record sales revenue for 7 pcs ginger)		,

	Supplies	1,777,500.00	
	Cash		1,777,500.00
	(To record bought a packaging)		
	Freight out	94,000.00	
	Cash		94,000.00
	(To record shipping expense by Xtrans)		
	Equipment	95,000.00	
	Cash		95,000.00
	(To record bought a hair dryer for sealer)		
30	Cash	120,000.00	
	Sales Revenue		120,000.00
	(To record sales revenue for 2 pcs ginger)		
	Freight out	30,000.00	
	Cash		30,000.00
	(To record shipping expense by Gojek)		
	Total August's transaction	\$31,052,100.00	\$31,052,100.00
September, 2021			
1	Cash	180,000.00	
	Sales Revenue		180,000.00
	(To record sales revenue for 3pcs ginger)		
2	Cash	240,000.00	
	Sales Revenue		240,000.00
	(To record sales revenue for 4pcs ginger)		
	Salaries Expense	6,000,000.00	
	Cash		6,000,000.00
	(To record payment for salaries expense to Inggit)		
	Cash	500,000.00	
	Cash Account Receivable	500,000.00	500,000.00
		500,000.00	500,000.00
	Account Receivable	500,000.00	500,000.00
3	Account Receivable	500,000.00 	500,000.00
3	Account Receivable (To record receiving cash from inggit in order to pay his payable)		500,000.00 360,000.00

	Freight out	30,000.00	
	Cash		30,000.00
	(To record shipping expense by Gojek)		
4	Owner's Prive	500,000.00	
	Cash		500,000.00
	(To record owner's drawing)		
	Cash	120,000.00	
	Sales Revenue		120,000.00
	(To record sales revenue for 2 pcs ginger)		
5	Cash	60,000.00	
	Sales Revenue		60,000.00
	(To record sales revenue for 1pcs ginger)		
	Supplies	70,000.00	
	Cash		70,000.00
	(To record payment for design box)		
	Owner's Prive	495,000.00	
	Cash		495,000.00
	(To record owner's drawing)		
	Freight out	70,000.00	
	Cash		70,000.00
	(To record shipping expense for Ibu Dewi (60,000) and Ibu Kamalia (10,000))		
	Account Receivable	215,500.00	
	Cash		215,500.00
	(To Record accrued shipping cost)		
6	Supplies	100,000.00	
-	Cash		100,000.00
	(To record payment for packaging stuff)		,
	Freight out	30,000.00	
	Cash		30,000.00
	(To record shipping expense by Gojek)		

· · · · · ·	Commission Revenue		30,000.00
	(To record commission revenue)		
	Cash	210,000.00	
	Account Receivable		210,000.00
	(To record receiving cash from customers on account)		
	Cash	23,000.00	
	Account Receivable		23,000.00
	(To record receiving cash from customers in order to pay shipping cost)		
	Bank	233,000.00	
	Cash		233,000.00
	(To record transfer a cash to bank account)		
10	Cash	180,000.00	
	Sales Revenue		180,000.00
	(To record sales revenue for 3 pcs ginger)		
11	Cash	600,000.00	
	Sales Revenue		600,000.00
	(To record sales revenue for 10 pcs ginger)		
	Freight out	10,000.00	
	Cash		10,000.00
	(To record shipping expense for Ninik)		
	Cash	1,320,000.00	
	Account Receivable		1,320,000.00
	(To record receiving cash from customers on account)		
	Cash	65,000.00	
	Account Receivable		65,000.00
	(To record receiving cash from customers in order to pay shipping cost)		
	Bank	1,233,000.00	
	Cash		1,233,000.00
	(To record transfer a cash to bank account)		
	Supplies	500,000.00	
	Cash		500,000.00
	(To record payment for packaging stuff)		

	Fuel, park, and toll expense	150,000.00	
	Cash		150,000.00
	(To record fuel expense)		
13	Cash	720,000.00	
	Sales Revenue		720,000.00
	(To record sales revenue for 12 pcs ginger)		
14	Cash	600,000.00	
	Sales Revenue		600,000.00
	(To record sales revenue for 10 pcs ginger)		
	Bank	300,000.00	
	Cash		300,000.00
	(To record transfer a cash to bank account)		
	Supplies	941,000.00	
	Cash		941,000.00
	(To record payment for packaging stuff)		
15	Cash	120,000.00	
	Sales Revenue		120,000.00
	(To record sales revenue for 2 pcs ginger)		
	Cash	10,000.00	
	Account Receivable		10,000.00
	(To record receiving cash from customers in order to pay shipping cost)		
16	Cash	360,000.00	
	Sales Revenue		360,000.00
	(To record sales revenue for 6 pcs ginger)		
	Bank	130,000.00	
	Cash		130,000.00
	(To record transfer a cash to bank account)		
17	Supplies	200,000.00	
	Cash		200,000.00
	(To record payment for packaging stuff-> Payment for sticker)		
19	Advertising Expense	78,000.00	

	Cash		78,000.00
	(To record payment for equipment advertising)		
20	Freight out	80,000.00	
	Cash		80,000.00
	(To record shipping expense by gosend (30,000) and Paxel (50,000))		
21	Cash	450,000.00	
	Sales Revenue		450,000.00
	(To record sales revenue for 5 pcs ginger (Ori) and 2 pcs ginger (Chia))		
	Supplies	100,000.00	
	Cash		100,000.00
	(To record payment for packaging stuff)		
	Freight out	24,000.00	
	Cash		24,000.00
	(To record shipping expense by gosend)		
	Fuel, park, and toll expense	150,000.00	
	Cash		150,000.00
	(To record fuel expense)		
23	Cash	1,215,000.00	
	Account Receivable	-,:	1,215,000.00
	(To record receiving cash from customers on account)		, , , , , , , , , , , , , , , , , , , ,
24	Cash	240,000.00	
	Account Receivable	,	240,000.00
	(To record receiving cash from customers on account)		
	(· · · · · · · · · · · · · · · · · · ·		
	Cash	60,000.00	
	Sales Revenue		60,000.00
	(To Record sales revenue for 1 pcs chia ginger)		
	Bank	1,200,000.00	
	Cash	.,	1,200,000.00
	(To record transfer a cash to bank account)		.,,
	Freight out	50,000.00	
	Cash		50,000.00
	(To record shipping expense by Paxel)		

	Supplies	100,000.00	
	Cash		100,000.00
	(To record bought a packaging)		
25	Freight out	100,000.00	
	Cash		100,000.00
	(To record shipping expense by paxel)		
	Cash	255,000.00	
	Sales Revenue		255,000.00
	(To record sales revenue for 3 pcs (Ori) and 1 Pcs (Ocha) ginger)		
26	Cash	735,000.00	
	Sales Revenue		735,000.00
	(To record sales revenue for 11 pcs (Ori) and 1 Pcs (Chia) ginger)		
	Freight out	120,000.00	
	Cash		120,000.00
	(To record shipping expense by Xtrans)		
27	Cash	75,000.00	
	Sales Revenue		75,000.00
	(To record sales revenue for 1 pcs ginger Chia)		
28	Cash	1,200,000.00	
	Account Receivable		1,200,000.00
	(To record receiving cash from customers on account)		
·	Cash	61,000.00	
	Account Receivable		61,000.00
	(To record receiving cash from customers in order to pay shipping cost)		
	Supplies	577,500.00	
	Cash		577,500.00
	(To record payment for packaging stuff)		
29	Cash	240,000.00	
	Sales Revenue		240,000.00
	(To record sales revenue for 4 pcs ginger)		
		1	

	Account Receivable		660,000.00
	(To record receiving cash from customers on account)		
	Bank	610,000.00	
	Cash		610,000.00
	(To record transfer a cash to bank account)		
30	Freight out	30,000.00	
	Cash		30,000.00
	(To record shipping expense by gosend)		
	Supplies	1,127,500.00	
	Cash		1,127,500.00
	(To record payment for packaging stuff)		
	Cash	435,000.00	
	Sales Revenue		435,000.00
	(To record sales revenue for 7 pcs ginger Chia)		
	Cash	175,000.00	
	Account Receivable		175,000.00
	(To record receiving cash from customers in order to pay shipping cost)		
	Freight Out	30,000.00	
	Cash		30,000.00
	To Record Shipping Expense by Gojek)		
	Total September's transaction	\$27,083,500.00	\$27,083,500.00

PT SAL'S RIMPANG NUSANTARA

LEDGER

Period July to September,20

Cash				No.101
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	41,100,000.00		41,100,000.00
1	Received Cash From Sales Revenue 13pcs Ginger	676,000.00		41,776,000.00
2	Purchase Equipment (Hair Dryer)		258,500.00	41,517,500.00
2	Purchase Supply (Packaging Stuff)		1,408,000.00	40,109,500.00
2	Payment for Park Expense		42,000.00	40,067,500.00
2	Payment for Miscellaneous Expense		15,500.00	40,094,000.00
2	Payment for Freight Expense (Xtrans)		100,000.00	39,994,000.00
4	Payment for Meal Packing Staff Expense		100,000.00	39,894,000.00
4	Purchase Equipment (a Lamp)		16,000.00	39,878,000.00
5	Received Cash From Sales Revenue 65pcs Ginger	3,380,000.00		43,258,000.00
6	Received Cash From Sales Revenue 47pcs Ginger	2,444,000.00		45,702,000.00
8	Received Cash From Sales Revenue 18pcs Ginger	936,000.00		46,638,000.00
8	Payment for Salaries Expense (to Inggit)		4,000,000.00	42,638,000.00
9	Purchase Supply (Packaging Stuff)		1,809,500.00	40,828,500.00
9	Payment for Fuel Expense		150,000.00	40,678,500.00
10	Purchase Supply (Packaging Stuff)		827,500.00	39,851,000.00
10	Payment for Freight Expense (Dakota)		116,000.00	39,735,000.00
10	Received Cash From Sales Revenue 74pcs Ginger	3,848,000.00		43,583,000.00
10	Received Cash On Account From Customer (to pay shipping cost)	85,000.00		43,668,000.00
15	Received Cash From Sales Revenue 77pcs Ginger	4,004,000.00		47,672,000.00
15	Payment Credit Card Evi's On Account		1,000,000.00	46,672,000.00
15	Purchase Supply (Packaging Stuff)		1,110,500.00	45,561,500.00
16	Received Cash From Sales Revenue 34 pcs Ginger	1,768,000.00		47,329,500.00
17	Payment for paxel's monthly deposit		100,000.00	47,229,500.00

17	Purchase an inventory from Anastsya (1,250,000) and Ratna (500,000)		1,750,000.00	45,479,500.00
18	Payment for internet expense		150,000.00	45,329,500.00
18	Payment for CSR Activities		550,000.00	44,779,500.00
18	Payment for Freight Expense (Gojek & Xtrans)		75,000.00	44,704,500.00
18	Purchase Supply (Packaging Stuff)		115,000.00	44,589,500.00
19	Owner's drawing		2,500,000.00	42,089,500.00
19	Received Cash From Sales Revenue 34 pcs Ginger	1,612,000.00		43,701,500.00
19	Payment for paxel's monthly deposit		400,000.00	43,301,500.00
20	Received Cash From Sales Revenue 5 pcs Ginger	260,000.00		43,561,500.00
22	Received Cash From Sales Revenue 85 pcs Ginger	4,420,000.00		47,981,500.00
23	Received Cash From Sales Revenue 26 pcs Ginger	1,352,000.00		49,333,500.00
23	Purchase Supply (Packaging Stuff)		1,873,500.00	47,460,000.00
23	Payment for Freight Expense (Xtrans)		220,000.00	47,240,000.00
23	Record Inggit's Payable to Company		1,700,000.00	45,540,000.00
26	Received Cash From Sales Revenue 49 pcs Ginger	2,548,000.00		48,088,000.00
26	Payment for Fuel and Park Expense		193,000.00	47,895,000.00
26	Purchase Supply (Packaging Stuff)		1,155,000.00	46,740,000.00
27	Received Cash From Sales Revenue 27 pcs Ginger	1,404,000.00		48,144,000.00
27	Purchase Supply (Packaging Stuff)		600,000.00	47,544,000.00
27	Payment for administrative bank expense		39,500.00	47,504,500.00
29	Received Cash From Sales Revenue 3 pcs Ginger	156,000.00		47,660,500.00
29	Purchase Supply (Packaging Stuff)		100,000.00	47,560,500.00
	Balance cash on July, 2021			47,560,500.00
August, 2021				
1	Purchase Supply (Packaging Stuff)		905,000.00	46,655,500.00
2	Payment for Freight Expense (JNE)		39,000.00	46,616,500.00
2	Received Cash From Sales Revenue 88 pcs Ginger	4,576,000.00		51,192,500.00
3	Payment for Freight Expense (Xtrans)		100,000.00	51,092,500.00
3	Received Cash From Sales Revenue 4 pcs Ginger	240,000.00		51,332,500.00
3	Purchase a Hair Dryer For Sealer		95,000.00	51,237,500.00
4	Purchase Supply (Packaging Stuff)		100,000.00	51,137,500.00
4	Payment for paxel's monthly deposit		100,000.00	51,037,500.00
4	Payment for fuel expense		150,000.00	50,887,500.00
4	Paymen for salaries expense (To Inggit)		6,000,000.00	44,887,500.00

4	Received cash from Inggit to pay his payable to company	500,000.00		45,387,500.00
6	Received Cash From Sales Revenue 3 pcs Ginger	180,000.00		45,567,500.00
9	Received Cash From Sales Revenue 15 pcs Ginger	900,000.00		46,467,500.00
9	Purchase Supply (Packaging Stuff)		1,255,000.00	45,212,500.00
9	Purchase an inventory from Alfian		1,805,000.00	43,407,500.00
10	Received Cash From Sales Revenue 7 pcs Ginger	420,000.00		43,827,500.00
11	Received Cash From Sales Revenue 3 pcs Ginger	180,000.00		44,007,500.00
12	Received Cash From Sales Revenue 21 pcs Ginger	1,260,000.00		45,267,500.00
13	Received Cash From Sales Revenue 5 pcs Ginger	300,000.00		45,567,500.00
14	Received Cash From Sales Revenue 19 pcs Ginger	1,140,000.00		46,707,500.00
14	Purchase Supply (Packaging Stuff)		876,000.00	45,831,500.00
17	Payment for Fuel Expense		150,000.00	45,681,500.00
18	Received Cash From Sales Revenue 6 pcs Ginger	360,000.00		46,041,500.00
18	Purchase Supply (Packaging Stuff)		718,500.00	45,323,000.00
18	Payment for Freight Expense (Xtrans & Gojek)		79,000.00	45,244,000.00
18	Owner's Drawing		1,237,600.00	44,006,400.00
20	Received Cash From Sales Revenue 6 pcs Ginger	360,000.00		44,366,400.00
21	Received Cash From Sales Revenue 6 pcs Ginger	420,000.00		44,786,400.00
21	Purchase Supply (Packaging Stuff)		644,500.00	44,141,900.00
21	Payment for Freight Expense (Gojek)		40,000.00	44,101,900.00
22	Received Cash From Sales Revenue 25 pcs Ginger	1,500,000.00		45,601,900.00
22	Purchase Supply (Packaging Stuff)		150,000.00	45,451,900.00
23	Received Cash From Sales Revenue 5 pcs Ginger	300,000.00		45,751,900.00
23	Purchase Supply (Packaging Stuff)		475,000.00	45,276,900.00
24	Received Cash From Sales Revenue 10 pcs Ginger	600,000.00		45,876,900.00
25	Received Cash From Sales Revenue 6 pcs Ginger	360,000.00		46,236,900.00
27	Received Cash From Sales Revenue 7 pcs Ginger	420,000.00		46,656,900.00
27	Purchase Supply (Packaging Stuff)		1,777,500.00	44,879,400.00
27	Payment for Freight Expense (Xtrans)		94,000.00	44,785,400.00
27	Purchase a Hair Dryer For Sealer		95,000.00	44,690,400.00
30	Received Cash From Sales Revenue 2 pcs Ginger	120,000.00		44,810,400.00
30	Payment for Freight Expense (Gojek)		30,000.00	44,780,400.00
	Balance cash on August, 2021			44,780,400.00
September, 2021				

1	Received Cash From Sales Revenue 3 pcs Ginger	180,000.00		44,960,400.00
2	Received Cash From Sales Revenue 4 pcs Ginger	240,000.00		45,200,400.00
2	Payment for salaries expense (To Inggit)		6,000,000.00	39,200,400.00
2	Received cash from Inggit to pay his payable to company	500,000.00		39,700,400.00
3	Received Cash From Sales Revenue 6 pcs Ginger	360,000.00		40,060,400.00
3	Payment for Freight Expense (Gojek)		30,000.00	40,030,400.00
4	Owner's Drawing		500,000.00	39,530,400.00
4	Received Cash From Sales Revenue 2 pcs Ginger	120,000.00		39,650,400.00
5	Received Cash From Sales Revenue a Ginger	60,000.00		39,710,400.00
5	Purchase Supply (Design Box)		70,000.00	39,640,400.00
5	Owner's Drawing		495,000.00	39,145,400.00
5	Payment for Freight Expense (Gojek to Ibu Dewi (60,000) and ibu Kamilia (10,000))		70,000.00	39,075,400.00
5	Payment for freight expense, will be paid by customer soon		215,500.00	38,859,900.00
6	Purchase Supply (Packaging Stuff)		100,000.00	38,759,900.00
6	Payment for Freight Expense (Gojek)		30,000.00	38,729,900.00
6	Received cash from commission revenue	30,000.00		38,759,900.00
6	Received cash from customers on account	210,000.00		38,969,900.00
6	Received cash from customers to pay their shipping cost	23,000.00		38,992,900.00
6	Transfer cash to bank account		233,000.00	38,759,900.00
10	Received Cash From Sales Revenue 3 pcs Ginger	180,000.00		38,939,900.00
11	Received Cash From Sales Revenue 10 pcs Ginger	600,000.00		39,539,900.00
11	Payment for Freight Expense (Gojek to Ibu Ninik)		10,000.00	39,529,900.00
11	Received cash from customers on account	1,320,000.00		40,849,900.00
11	Received cash from customers to pay their shipping cost	65,000.00		40,914,900.00
11	Transfer cash to bank account		1,233,000.00	39,681,900.00
11	Purchase Supply (Packaging Stuff)		500,000.00	39,181,900.00
11	Payment for fuel expense		150,000.00	39,031,900.00
13	Received Cash From Sales Revenue 12 pcs Ginger	720,000.00		39,751,900.00
14	Received Cash From Sales Revenue 10 pcs Ginger	600,000.00		40,351,900.00
14	Transfer cash to bank account		300,000.00	40,051,900.00
14	Purchase Supply (Packaging Stuff)		941,000.00	39,110,900.00
15	Received Cash From Sales Revenue 2 pcs Ginger	120,000.00		39,230,900.00
15	Received cash from customers to pay their shipping cost	10,000.00		39,240,900.00
16	Received Cash From Sales Revenue 6 pcs Ginger	360,000.00		39,600,900.00

16	Transfer cash to bank account		130,000.00	39,470,900.00
17	Purchase Supply (Packaging Stuff-> Sticker)		200,000.00	39,270,900.00
19	Payment for advertising expense		78,000.00	39,192,900.00
20	Payment for Freight Expense (Gojek and Paxel)		80,000.00	39,112,900.00
21	Received Cash From Sales Revenue 7 pcs Ginger	450,000.00		39,562,900.00
21	Purchase Supply (Packaging Stuff)		100,000.00	39,462,900.00
21	Payment for Freight Expense (Gojek)		24,000.00	39,438,900.00
21	Payment for fuel expense		150,000.00	39,288,900.00
23	Received cash from customers on account	1,215,000.00		40,503,900.00
24	Received cash from customers on account	240,000.00		40,743,900.00
24	Received Cash From Sales Revenue a Ginger	60,000.00		40,803,900.00
24	Transfer cash to bank account		1,200,000.00	39,603,900.00
24	Payment for Freight Expense (Paxel)		50,000.00	39,553,900.00
24	Purchase Supply (Packaging Stuff)		100,000.00	39,453,900.00
25	Payment for Freight Expense (Paxel)		100,000.00	39,353,900.00
25	Received Cash From Sales Revenue 4 pcs Ginger	255,000.00		39,608,900.00
26	Received Cash From Sales Revenue 12 pcs Ginger	735,000.00		40,343,900.00
26	Payment for Freight Expense (Xtrans)		120,000.00	40,223,900.00
27	Received Cash From Sales Revenue 1 pcs Ginger	75,000.00		40,298,900.00
28	Received cash from customers on account	1,200,000.00		41,498,900.00
28	Received cash from customers to pay their shipping cost	61,000.00		41,559,900.00
28	Purchase Supply (Packaging Stuff)		577,500.00	40,982,400.00
29	Received Cash From Sales Revenue 4 pcs Ginger	240,000.00		41,222,400.00
29	Received cash from customers on account	660,000.00		41,882,400.00
29	Transfer cash to bank account		610,000.00	41,272,400.00
30	Payment for Freight Expense (Gojek)		30,000.00	41,242,400.00
30	Purchase Supply (Packaging Stuff)		1,127,500.00	40,114,900.00
30	Received Cash From Sales Revenue 1 pcs Ginger	435,000.00		40,549,900.00
30	Received cash from customers to pay their shipping cost	175,000.00		40,724,900.00
30	Payment For Freight Expense (Gojek)		30,000.00	40,694,900.00
	Balance cash on September, 2021			40,694,900.00
Bank				No.102
Date				

July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	105,900,000.00		105,900,000.00
	Balance Bank on July, 2021		_	105,900,000.00
August 2021				
1	Beginning Balance			105,900,000.00
	Balance Bank on August, 2021			105,900,000.00
September 2021				
1	Begining Balance			105,900,000.00
6	Transfer Cash to Bank Account	233,000.00		106,133,000.00
11	Transfer Cash to Bank Account	1,233,000.00		107,366,000.00
14	Transfer Cash to Bank Account	300,000.00		107,666,000.00
16	Transfer Cash to Bank Account	130,000.00		107,796,000.00
24	Transfer Cash to Bank Account	1,200,000.00		108,996,000.00
29	Transfer Cash to Bank Account	610,000.00		109,606,000.00
	Balance Bank on September,2021			109,606,000.00
Account Receivable				No.103
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	9,500,000.00		9,500,000.00
10	Received Cash from Customer to Pay Shippping Cost		85,000.00	9,415,000.00
23	Record Inggit's Payable to Company	1,700,000.00		11,115,000.00
	Balance Account Receviable on July, 2021			11,115,000.00
August 2021				
1	Begining Balance			11,115,000.00
4	Received cash from Inggit's for pay his Payable		500,000	10,615,000.00
	Balance Account Receviable on August, 2021			10,615,000.00
Sepember, 2021				
2	Received cash from Inggit's for pay his Payable		500,000.00	10,115,000.00
5	Payment for customer's shiping cost	215,500.00		10,330,500.00
6	Received Cash from Customer		210,000.00	10,120,500.00
6	Received Cash from Customer In order pay Shipping Cost		23,000.00	10,097,500.00
11	Received Cash from Customer		1,320,000.00	8,777,500.00
11	Received Cash from Customer In order pay Shipping Cost		65,000.00	8,712,500.00

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15	Received Cash from Customer In order pay Shipping Cost		10,000.00	8,702,500.00
23	Received Cash from Customer		1,215,000.00	7,487,500.00
24	Received Cash from Customer		240,000.00	7,247,500.00
28	Received Cash from Customer		1,200,000.00	6,047,500.00
28	Received Cash from Customer In order pay Shipping Cost		61,000.00	5,986,500.00
29	Received Cash from Customer		660,000.00	5,326,500.00
30	Received Cash from Customer In order pay Shipping Cost		175,000.00	5,151,500.00
	Balance Account Receviable on September, 2021			5,151,500.00
Inventory				No.104
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	32,745,000.00		32,745,000.00
17	Purchasing Inventory (Anatasya (1,250,000.00)+ Ratna D (500,000))	1,750,000.00		34,495,000.00
	Balance Inventory on July, 2021	,		34,495,000.00
August 2021				
1	Beginning Balance			34,495,000.00
9	Purchasing Inventory (Alfian)	1,805,000.00		36,300,000.00
	Balance Inventory on August, 2021			36,300,000.00
September 2021				
1	Beginning Balance			36,300,000.00
	Balance Inventory on September, 2021			36,300,000.00
Supplies				No.105
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	26,560,000.00		26,560,000.00
2	Purchase Packaging Stuff	1,408,000.00		27,968,000.00
9	Purchase Packaging Stuff	1,809,500.00		29,777,500.00
10	Purchase Packaging Stuff	827,500.00		30,605,000.00
15	Purchase Packaging Stuff	1,110,500.00		31,715,500.00
18	Purchase Packaging Stuff	115,000.00		31,830,500.00
23	Purchase Packaging Stuff	1,873,500.00		33,704,000.00
26	Purchase Packaging Stuff	1,155,000.00		34,859,000.00

27	Purchase Packaging Stuff	600,000.00	35,459,000.00
29	Purchase Packaging Stuff	100,000.00	35,559,000.00
	Balance Supplies on July,2021		35,559,000.00
August 2021			
1	Purchase Packaging Stuff	905,000.00	36,464,000.00
4	Purchase Packaging Stuff	100,000.00	36,564,000.00
9	Purchase Packaging Stuff	1,255,000.00	37,819,000.00
14	Purchase Packaging Stuff	876,000.00	38,695,000.00
18	Purchase Packaging Stuff	718,500.00	39,413,500.00
21	Purchase Packaging Stuff	644,500.00	40,058,000.00
22	Purchase Packaging Stuff	150,000.00	40,208,000.00
23	Purchase Packaging Stuff	475,000.00	40,683,000.00
27	Purchase Packaging Stuff	1,777,500.00	42,460,500.00
	Balance Supplies on August, 2021		42,460,500.00
September 2021			
5	Purchase Design box	70,000.00	42,530,500.00
6	Purchase Packaging Stuff	100,000.00	42,630,500.00
11	Purchase Packaging Stuff	500,000.00	43,130,500.00
14	Purchase Packaging Stuff	941,000.00	44,071,500.00
17	Purchase packaging stuff (Stiker)	200,000.00	44,271,500.00
21	Purchase Packaging Stuff	100,000.00	44,371,500.00
24	Purchase Packaging Stuff	100,000.00	44,471,500.00
28	Purchase Packaging Stuff	577,500.00	45,049,000.00
30	Purchase Packaging Stuff	1,127,500.00	46,176,500.00
	Balance Supply on September, 2021		46,176,500.00
Equipment			No.121
Date			
July 2021	Explanation	Debit Credit	Balance
1	Beginning Balance	23,890,000	23,890,000.00
2	Purchase a Hair Dryer For Sealer	258,500.00	24,148,500.00
4	Purchase a Lamp for Packing Division	16,000.00	24,164,500.00
	Balance Equipment on July, 2021		24,164,500.00
August 2021			

3	Record Payment for Hair Dryer	95,000.00		24,259,500.00
27	Purchase a Hair Dryer For Sealer	95,000.00		24,354,500.00
	Balance Equipment on August, 2021		•	24,354,500.00
September 2021				
1	Begining Balance			24,354,500.00
	Balance Equipment on September, 2021			24,354,500.00
Accumulated Depreciation -	Equipment		1	No.104
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance		4,572,498	4,572,498.00
	Balance Accumulated Depreciation - Equipment on July, 2021		1	4,572,498.00
August 2021				
1	Beginning Balance			4,572,498.00
	Balance Accumulated Depreciation - Equipment on August, 2021			4,572,498.00
September				
1	Beginning Balance			4,572,498.00
	Balance Accumulated Depreciation - Equipment on September, 2021			4,572,498.00
Account Payable				No.201
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance		18,371,044	18,371,044.00
15	Payment Evi's Credit Card bill	1,000,000.00		17,371,044.00
	Balance Account Payable on July, 2021			17,371,044.00
August 2021				
1	Beginning Balance			17,371,044.00
	Balance Account Payable on August, 2021			17,371,044.00
September 2021				
1	Begining Balance			17,371,044.00
	Balance Account Payable on September			17,371,044.00
Capital				No.301
Date				

July 2021		Explanation	Debit	Credit	Balance
1	Beginning Balance			205,030,000	205,030,000.00
		Balance Account Payable on August, 2021			205,030,000.00
August 2021					
1	Beginning Balance				205,030,000.00
		Balance Account Payable on August, 2021			205,030,000.00
September 2021					
1	Beginning Balance				205,030,000.00
		Balance Account Payable on August, 2021			205,030,000.00
Owner's Prive				-	No. 302
Date					
July 2021		Explanation	Debit	Credit	Balance
1	Beginning Balance		25,720,000		25,720,000.00
19	Owner's Drawing		2,500,000.00		28,220,000.00
		Balance Owner's Prive on July, 2021			28,220,000.00
August 2021					
18	Owner's Drawing		1,237,600.00		29,457,600.00
		Balance Owner's Prive on August, 2021			29,457,600.00
September 2021					
4	Owner's Drawing		500,000.00		29,957,600.00
5	Owner's Drawing		495,000.00		30,452,600.00
		Balance Owner's Prive on September, 2021			30,452,600.00
Retairned Earning					No. 310
Date					
July 2021		Explanation	Debit	Credit	Balance
1	Beginning Balance			21,441,458	21,441,458.00
		Balance Retairned Earning on July, 2021			21,441,458.00
August 2021					
1	Beginning Balance				21,441,458.00
	-	Balance Retairned Earning on August, 2021			21,441,458.00
September 2021					
1	Beginning Balance				21,441,458.00

	Balance Retairned Earning on September, 2021			21,441,458.00
Sales Revenue				No. 401
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance		143,555,000	143,555,000.00
1	Received Cash From Customer for Sales 13pcs Ginger		676,000.00	144,231,000.00
2	Received Cash From Sales Revenue 65pcs Ginger		3,380,000.00	147,611,000.00
6	Received Cash From Sales Revenue 47pcs Ginger		2,444,000.00	150,055,000.00
8	Received Cash From Sales Revenue 18pcs Ginger		936,000.00	150,991,000.00
10	Received Cash From Sales Revenue 74pcs Ginger		3,848,000.00	154,839,000.00
15	Received Cash From Sales Revenue 77pcs Ginger		4,004,000.00	158,843,000.00
16	Received Cash From Sales Revenue 34 pcs Ginger		1,768,000.00	160,611,000.00
19	Received Cash From Sales Revenue 34 pcs Ginger		1,612,000.00	162,223,000.00
20	Received Cash From Sales Revenue 5 pcs Ginger		260,000.00	162,483,000.00
22	Received Cash From Sales Revenue 85 pcs Ginger		4,420,000.00	166,903,000.00
23	Received Cash From Sales Revenue 26 pcs Ginger		1,352,000.00	168,255,000.00
26	Received Cash From Sales Revenue 49 pcs Ginger		2,548,000.00	170,803,000.00
27	Received Cash From Sales Revenue 27 pcs Ginger		1,404,000.00	172,207,000.00
29	Received Cash From Sales Revenue 3 pcs Ginger		156,000.00	172,363,000.00
	Balance Sales Revenue on July, 2021			172,363,000.00
August 2021				
2	Received Cash From Sales Revenue 88 pcs Ginger		4,576,000.00	176,939,000.00
3	Received Cash From Sales Revenue 4 pcs Ginger		240,000.00	177,179,000.00
6	Received Cash From Sales Revenue 3 pcs Ginger		180,000.00	177,359,000.00
9	Received Cash From Sales Revenue 15 pcs Ginger		900,000.00	178,259,000.00
10	Received Cash From Sales Revenue 7 pcs Ginger		420,000.00	178,679,000.00
11	Received Cash From Sales Revenue 3 pcs Ginger		180,000.00	178,859,000.00
12	Received Cash From Sales Revenue 21 pcs Ginger		1,260,000.00	180,119,000.00
13	Received Cash From Sales Revenue 5 pcs Ginger		300,000.00	180,419,000.00
14	Received Cash From Sales Revenue 19 pcs Ginger		1,140,000.00	181,559,000.00
18	Received Cash From Sales Revenue 6 pcs Ginger		360,000.00	181,919,000.00
20	Received Cash From Sales Revenue 6 pcs Ginger		360,000.00	182,279,000.00
21	Received Cash From Sales Revenue 6 pcs Ginger		420,000.00	182,699,000.00

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22	Received Cash From Sales Revenue 25 pcs Ginger		1,500,000.00	184,199,000.00
23	Received Cash From Sales Revenue 5 pcs Ginger		300,000.00	184,499,000.00
24	Received Cash From Sales Revenue 10 pcs Ginger		600,000.00	185,099,000.00
25	Received Cash From Sales Revenue 6 pcs Ginger		360,000.00	185,459,000.00
27	Received Cash From Sales Revenue 7 pcs Ginger		420,000.00	185,879,000.00
30	Received Cash From Sales Reveneue 2 pcs Ginger		120,000.00	185,999,000.00
	Balance Sales Revenue on august, 2021	•	•	185,999,000.00
September 2021				
1	Received Cash From Sales Revenue 3 pcs Ginger		180,000.00	186,179,000.00
2	Received Cash From Sales Revenue 4 pcs Ginger		240,000.00	186,419,000.00
3	Received Cash From Sales Revenue 6 pcs Ginger		360,000.00	186,779,000.00
4	Received Cash From Sales Revenue 2 pcs Ginger		120,000.00	186,899,000.00
5	Received Cash From Sales Revenue a Ginger		60,000.00	186,959,000.00
10	Received Cash From Sales Revenue 3 pcs Ginger		180,000.00	187,139,000.00
11	Received Cash From Sales Revenue 10 pcs Ginger		600,000.00	187,739,000.00
13	Received Cash From Sales Revenue 12 pcs Ginger		720,000.00	188,459,000.00
14	Received Cash From Sales Revenue 10 pcs Ginger		600,000.00	189,059,000.00
15	Received Cash From Sales Revenue 2 pcs Ginger		120,000.00	189,179,000.00
16	Received Cash From Sales Revenue 6 pcs Ginger		360,000.00	189,539,000.00
21	Received Cash From Sales Revenue 7 pcs Ginger		450,000.00	189,989,000.00
24	Received Cash From Sales Revenue a Ginger		60,000.00	190,049,000.00
25	Received Cash From Sales Revenue 4 pcs Ginger		255,000.00	190,304,000.00
26	Received Cash From Sales Revenue 12 pcs Ginger		735,000.00	191,039,000.00
27	Received Cash From Sales Revenue 1 pcs Ginger		75,000.00	191,114,000.00
29	Received Cash From Sales Revenue 4 pcs Ginger		240,000.00	191,354,000.00
30	Received Cash From Sales Revenue 1 pcs Ginger		435,000.00	191,789,000.00
	Balance Sales Revenue on September, 2021			191,789,000.00
Comission Revenue				No. 402
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance		904,200	904,200.00
	Balance Comission Revenue on July, 2021	·		904,200.00
August 2021				

1	Begining Balance			904,200.00
	Balance Comission Revenue on August, 2021			904,200.00
September 2021				
1	Begining Balance			904,200.00
6	Record Comission Revenue		30,000.00	934,200.00
	Balance Comission Revenue on September, 2021			934,200.00
Salaries Expense				No. 501
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	29,109,090		29,109,090.00
8	Payment for Salaries Expense (to Inggit)	4,000,000.00		33,109,090.00
	Balance Salaries Expense on July, 2021			33,109,090.00
August 2021				
4	Paymen for salaries expense (To Inggit)	6,000,000.00		39,109,090.00
	Balance Salaries Expense on August, 2021			39,109,090.00
September 2021				
2	Payment for salaries expense (To Inggit)	6,000,000.00		45,109,090.00
	Balance Salaries Expense on September, 2021			45,109,090.00
	Depreciation Expense-Equipment			No. 502
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	4,250,766		4,250,766.00
Balance Depreciation Expense	on July, 2021			4,250,766.00
August 2021				4,250,766.00
1	Beginning Balance			4,250,766.00
	Balance Depreciation Expense - Equipment on August, 2021			4,250,766.00
September 2021				4,250,766.00
1	Beginning Balance			4,250,766.00
	Balance Salaries Expense on July, 2021			4,250,766.00
Advertising Expense				No. 503
Date				

July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	2,156,338		2,156,338.00
	Balance Advertising Expense on July, 2021			2,156,338.00
August 2021				
1	Beginning Balance			2,156,338.00
	Balance Advertising Expense on August, 2021		-	2,156,338.00
September 2021				
1	Beginning Balance			2,156,338.00
19	Payment for Equipment Advertising	78,000.00		2,234,338.00
	Balance Salaries Expense on September, 2021			2,234,338.00
Freight Out				No. 504
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	1,060,000		1,060,000.00
2	Payment for Freight Expense (Xtrans)	100,000.00		1,160,000.00
10	Payment for Freight Expense (Dakota)	116,000.00		1,276,000.00
18	Payment for Freight Expense (Gojek & Xtrans)	75,000.00		1,351,000.00
23	Payment for Freight Expense (Xtrans)	220,000.00		1,571,000.00
	Balance Freight Out on July, 2021			1,571,000.00
August 2021				
2	Payment for Freight Expense (JNE)	39,000.00		1,610,000.00
3	Payment for Freight Expense (Xtrans)	100,000.00		1,710,000.00
18	Payment for Freight Expense (Xtrans & Gojek)	79,000.00		1,789,000.00
21	Payment for Freight Expense (Gojek)	40,000.00		1,829,000.00
27	Payment for Freight Expense (Xtrans)	94,000.00		1,923,000.00
30	Payment for Freight Expense (Gojek)	30,000.00		1,953,000.00
	Balance Freight Out on August, 2021		-	1,953,000.00
September 2021				
3	Payment for Freight Expense (Gojek)	30,000.00		1,983,000.00
5	Payment for Freight Expense (Gojek to Ibu Dewi (60,000) and ibu Kamilia (10,000))	70,000.00		2,053,000.00
6	Payment for Freight Expense (Gojek)	30,000.00		2,083,000.00
11	Payment for Freight Expense (Gojek to Ibu Ninik)	10,000.00		2,093,000.00
20	Payment for Freight Expense (Gojek and Paxel)	80,000.00		2,173,000.00

21	Payment for Freight Expense (Gojek)	24,000.00		2,197,000.00
24	Payment for Freight Expense (Paxel)	50,000.00		2,247,000.00
25	Payment for Freight Expense (Paxel)	100,000.00		2,347,000.00
26	Payment for Freight Expense (Xtrans)	120,000.00		2,467,000.00
30	Payment for Freight Expense (Gojek)	30,000.00		2,497,000.00
30	Payment for Freight Expense (Gojek)	30,000.00		2,527,000.00
	Balance Freight Out on Septemeber, 2021			2,497,000.00
Paxel Expense				No. 505
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	1,000,000		1,000,000.00
17	Payment for paxel's monthly deposit	100,000.00		1,100,000.00
19	Payment for paxel's monthly deposit	400,000.00		1,500,000.00
	Balance Paxel Expense on July, 2021			1,500,000.00
August 2021				
4	Payment for paxel's monthly deposit	100,000.00		1,600,000.00
	Balance Paxel Expense on August, 2021			1,600,000.00
September 2021				
1	Beginning Balance			1,600,000.00
	Balance Paxel Expense on September, 2021			1,600,000.00
Miscellaneous Expense				No. 506
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	1,076,900		1,076,900.00
2	Payment for copying an address form	15,500.00		1,092,400.00
4	Payment Meal of Addtional packing staff	100,000.00		1,192,400.00
18	Payment for Internet	150,000.00		1,342,400.00
	Balance Miscellaneous Expense on July, 2021			1,342,400.00
August 2021				
1	Beginning Balance			1,342,400.00
	Balance Miscellaneous Expense on August, 2021			1,342,400.00
September 2021				

1	Beginning Balance			1,342,400.00
	Balance Miscellaneous Expense on September, 2021			1,342,400.00
Fuel, Park and Toll Expense		_		No. 507
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance	2,145,000		2,145,000.00
2	Payment for Park Expense	42,000.00		2,187,000.00
9	Payment for fuel expense	150,000.00		2,337,000.00
26	Payment for Fuel and Park Expense	193,000.00		2,530,000.00
	Balance Fuel, Park and Toll Expense on July, 2021			2,530,000.00
August 2021				2,530,000.00
4	Payment for fuel expense	150,000.00		2,680,000.00
17	Payment for Fuel Expense	150,000.00		2,830,000.00
	Balance Fuel, Park and Toll Expense on August, 2021			2,830,000.00
September 2021				2,830,000.00
11	Payment for fuel expense	150,000.00		2,980,000.00
21	Payment for fuel expense	150,000.00		3,130,000.00
	Balance Fuel, Park and Toll Expense on September, 2021			3,130,000.00
Other Expense				No. 508
Date				
July 2021	Explanation	Debit	Credit	Balance
18	Beginning Balance	2,800,356		2,800,356.00
	Payment for CSR Activities	550,000.00		3,350,356.00
	Balance Other Expense on July, 2021			3,350,356.00
August 2021				
1	Beginning Balance			3,350,356.00
	Balance Other Expense on August, 2021			3,350,356.00
September 2021				
1	Beginning Balance			3,350,356.00
	Balance Other Expense on September, 2021			3,350,356.00
Administration Bank Expense				No. 612

Date				
July 2021	Explanation	Debit	Credit	Balance
1	Record Administration Expense	39,500.00		39,500.00
Balance Depreciation Expense of	on July, 2021	-		39,500.00
August 2021				39,500.00
1	Record Administration Expense			39,500.00
	Balance Depreciation Expense - Equipment on August, 2021			39,500.00
September 2021				39,500.00
1	Record Administration Expense			39,500.00
	Balance Salaries Expense on July, 2021			39,500.00

	TRIAL BALANCE					
	Period July to September, 2021					
No Account	Account Name	Debit	Credit			
101	Cash	40,694,900.00				
102	Bank	109,606,000.00				
103	Account Receivable	5,151,500.00				
104	Inventory	36,300,000.00				
105	Supplies	46,176,500.00				
121	Equipment	24,354,500.00				
122	Accumulated Depreciation - Equipment		4,572,498.00			
201	Account Payable		17,371,044.00			
301	Capital		205,030,000.00			
302	Owner's Prive	30,452,600.00				
310	Retained Earning		21,441,458.00			
401	Sales Revenue		191,789,000.00			
402	Comission Revenue		934,200.00			
510	Cost of goods sold	84,860,750.00				
511	Salaries Expense	45,109,090.00				
512	Depreciation Expense - Equipment	4,250,766.00				
513	Advertising Expense	2,234,338.00				
514	Freight out	2,497,000.00				
515	Paxel Expense	1,600,000.00				
516	Miscellaneous Expense	1,342,400.00				
517	Fuel, park, and toll expense	3,130,000.00				
518	Other Expense	3,350,356.00				
612	Administration Bank Expense					
	Total	441,150,200.00	441,150,200.00			

		PT SALS RIMPANG NUSANTARA							
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Trial Balance Adjusting Adjusted Trial Balance Income Statement		Statement	Balance Sheet						
Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
40,694,900.00				40,694,900.00				40,694,900.00	
109,606,000.00				109,606,000.00				109,606,000.00	
5,151,500.00				5,151,500.00				5,151,500.00	
36,300,000.00			31,352,100	4,947,900.00				4,947,900.00	
46,176,500.00			11,987,238	34,189,262.50				34,189,262.50	
24,354,500.00				24,354,500.00				24,354,500.00	
	4,572,498.00		778,062.50		5,350,560.50				5,350,560.50
	17,371,044.00				17,371,044.00				17,371,044.00
	205,030,000.00				205,030,000.00				205,030,000.00
30,452,600.00				30,452,600.00				30,452,600.00	
	21,441,458.00				21,441,458.00				21,441,458.00
	191,789,000.00				191,789,000.00		191,789,000		
	934,200.00				934,200.00		934,200		
84,860,750		31,352,100		116,212,850		116,212,850			
45,109,090.00				45,109,090.00		45,109,090.00			
4,250,766.00		778,062.50		5,028,828.50		5,028,828.50			
2,234,338.00				2,234,338.00		2,234,338.00			
2,497,000.00				2,497,000.00		2,497,000.00			
1,600,000.00				1,600,000.00		1,600,000.00			
1,342,400.00				1,342,400.00		1,342,400.00			
3,130,000.00				3,130,000.00		3,130,000.00			
39,500.00				39,500.00		39,500.00			
3,350,356.00				3,350,356.00		3,350,356.00			
441,150,200.00	441,150,200.00								
		11,987,238		11,987,238		11,987,238			
		44 117 400 00	44 117 400 00	441 928 262 50	441 928 262 50	192 531 600 00	192 723 200 00	249 396 662 50	249 205 062 50
		14,117,400.00	,,	141,020,202.00	111,020,202.00			- · · ·	191,600.00
						,	-		131,000.00
	Debit 40,694,900.00 109,606,000.00 5,151,500.00 36,300,000.00 46,176,500.00 24,354,500.00 30,452,600.00 30,452,600.00 45,109,090.00 45,109,090.00 4,250,766.00 2,497,000.00 1,600,000.00 3,130,000.00 39,500.00	Debit Credit 40,694,900.00 109,606,000.00 109,606,000.00 5,151,500.00 36,300,000.00 46,176,500.00 24,354,500.00 4,572,498.00 24,354,500.00 17,371,044.00 205,030,000.00 30,452,600.00 30,452,600.00 21,441,458.00 45,109,090.00 934,200.00 45,109,090.00 2,234,338.00 2,234,338.00 2,497,000.00 1,600,000.00 1,342,400.00 3,130,000.00 39,500.00	Trial Balance Adju Debit Credit Debit 40,694,900.00	Trial Balance Adjusting Debit Credit Debit Credit 40,694,900.00 - - 109,606,000.00 - - 5,151,500.00 - - 36,300,000.00 - 31,352,100 46,176,500.00 - 11,987,238 24,354,500.00 - - 17,371,044.00 - - 205,030,000.00 - - 30,452,600.00 - - 191,789,000.00 - - 934,200.00 - - 44,860,750 31,352,100 - 45,109,090.00 - - 4,250,766.00 778,062.50 - 2,234,338.00 - - 2,497,000.00 - - 1,342,400.00 - - 3,130,000.00 - - 3,350,356.00 - - 441,150,200.00 441,150,200.00 - - -	Debit Credit Debit Credit Debit 40,694,900.00 40,694,900.00 109,606,000.00 109,606,000.00 5,151,500.00 5,151,500.00 5,151,500.00 4,947,900.00 36,300,000.00 31,352,100 4,947,900.00 4,947,900.00 46,176,500.00 11,987,238 34,189,262.50 24,354,500.00 24,354,500.00 205,030,000.00 30,452,600.00 30,452,600.00 30,452,600.00 21,441,458.00 30,452,600.00 30,452,600.00 191,789,000.00 31,352,100 116,212,850 45,109,090.00 445,109,090.00 22,234,338.00 2,234,338.00 2,234,338.00 2,2497,000.00 1,342,400.00 1,342,400.00 3,130,000.00 3,130,000.00 3,350,356.00 441,150,200.00 441,150,200.00 11,987,238 11,987,238 11,987,238	Trial Balance Adjusted Trial Balance Adjusted Trial Balance Debit Credit Debit Credit Debit Credit 40,694,900.00 40,694,900.00 109,606,000.00 109,606,000.00 109,606,000.00 5,151,500.00 5,151,500.00 36,300,000.00 40,494,900.00 40,494,900.00 46,176,500.00 11,987,238 34,189,262.50 5,350,560.50 24,354,500.00 778,062.50 5,350,560.50 17,371,044.00 17,371,044.00 205,030,000.00 205,030,000.00 30,452,600.00 21,441,458.00 21,441,458.00 21,441,458.00 21,441,458.00 191,789,000.00 191,789,000.00 934,200.00 84,860,750 31,352,100 116,212,850 45,109,090.00 22,234,338.00 22,234,338.00 2,497,000.00 1,600,000.00 1,600,000.00 1,400,000 1,600,000.00 3,3130,000.00 3,3130,000.00 3,3130,000.00 3,3130,000.00 3,3130,000.00 3,330,356.00 3,330,356.00 3,330,0356.00 3,	Trial Balance Adjusting Adjusted Trial Balance Income S Debit Credit Debit Deb	Trial Balace Adjusted Trial Balance Income Statement Debit Credit Debit Debit Credit Debit Debit <thdebit< th=""> Debit <thdebit<< td=""><td>Trial Barne Adjusted Adjusted Income Statement Balance Debit Credit Debit Credit Debit Credit Debit Credit Debit Credit Debit 40,694,900.00 40,694,900.00 40,694,900.00 40,694,900.00 109,606,000.00 5151,500.00 5151,500.00 5151,500.00 4,947,900.00 46,176,500.00 11,987,238 34,189,282.50 34,189,282.50 24,354,500.00 778,062.50 5,350,560.50 17,371,044.00 24,354,500.00 30,452,600.00 30,452,600.00 20,503,000.00 30,452,600.00 30,452,600.00 30,452,600.00 191,789,000.00 30,452,600.00 934,200 221,441,458.00 116,212,850 116,212,850 44,</td></thdebit<<></thdebit<>	Trial Barne Adjusted Adjusted Income Statement Balance Debit Credit Debit Credit Debit Credit Debit Credit Debit Credit Debit 40,694,900.00 40,694,900.00 40,694,900.00 40,694,900.00 109,606,000.00 5151,500.00 5151,500.00 5151,500.00 4,947,900.00 46,176,500.00 11,987,238 34,189,282.50 34,189,282.50 24,354,500.00 778,062.50 5,350,560.50 17,371,044.00 24,354,500.00 30,452,600.00 30,452,600.00 20,503,000.00 30,452,600.00 30,452,600.00 30,452,600.00 191,789,000.00 30,452,600.00 934,200 221,441,458.00 116,212,850 116,212,850 44,

	PT. SAL'S RIMPANG NUSANT	ARA	
	Adjusting Entries Journal		
	Period July to September, 2021		
Date/Transaction	Explanation	Debit	Credit
September, 2021			
30	Supplies Expense	11,987,237.50	
	Supplies		11,987,237.50
	(To record supplies expense on this period)		
	Cost Of Good Sold	31,352,100.00	
	Inventory		31,352,100.00
	(To record cost of good sold)		
	Depreciation Expense - Equipment	778,062.50	
	Accumulated Depreciation - Equipment		778,062.50
	(To record depreciation expense on this period)		
	Total	44,117,400.00	44,117,400.00

	PT. SAL'S RIMPANG NUSA	NTARA			
	ADJUSTED TRIAL BALANCE				
	Period July to September, 2				
No Account	Account Name	Debit	Credit		
101	Cash	40,694,900.00			
102	Bank	109,606,000.00			
103	Account Receivable	5,151,500.00			
104	Inventory	4,947,900.00			
105	Supplies	34,189,262.50			
121	Equipment	24,354,500.00			
122	Accumulated Depreciation - Equipment		5,350,560.50		
201	Account Payable		17,371,044.00		
301	Capital		205,030,000.00		
302	Owner's Prive	30,452,600.00			
310	Retained Earning		21,441,458.00		
401	Sales Revenue		191,789,000.00		
402	Comission Revenue		934,200.00		
510	Cost of goods sold	116,212,850.00			
511	Salaries Expense	45,109,090.00			
512	Depreciation Expense - Equipment	5,028,828.50			
513	Advertising Expense	2,234,338.00			
514	Freight out	2,497,000.00			
515	Paxel Expense	1,600,000.00			
516	Miscellaneous Expense	1,342,400.00			
517	Fuel, park, and toll expense	3,130,000.00			
518	Other Expense	3,350,356.00			
540	Supplies Expense	11,987,237.50			
612	Administrative Bank Expense	39,500.00			
	Total	441,928,262.50	441,928,262.50		

PT SAL'S RIMPANG NUSANTARA						
INCC	INCOME STATEMENT					
	to september					
		,				
Net Sales						
Sales Revenue	191,789,000.00					
Cost of good sold	116,212,850.00					
Gross profit		75,576,150.00				
Expenses						
Salaries Expense	45,109,090.00					
Depreciation Expense - Equipment	5,028,828.50					
Advertising Expense	2,234,338.00					
Freight out	2,497,000.00					
Paxel Expense	1,600,000.00					
Miscellaneous Expense	1,342,400.00					
Fuel, park, and toll Expense	3,130,000.00					
Administration Bank Expense	39,500.00					
Other Expense	3,350,356.00					
Supplies Expense	11,987,237.50					
Total Expenses		76,318,750.00				
Operating Income			(742,600.00)			
Other Revenue						
Comission revenue		934,200.00				
Net profit				191,600.00		

PT Sal's Rimpang Nusantara						
Statement of Owners Equity						
July - Se	ptember 2021					
Capital, July 1, 2021		205,030,000.00				
Add						
Net profit	191,600.00					
		191,600.00				
Less						
Owner's Prive	30,452,600					
		30,452,600.00				
Decrease in owner's equity		30,261,000.00				
Capital, September 31 2021		174,769,000.00				

PT Sal's Rimpang Nusantara							
Balance Sheet							
	July to September 2021						
Assets							
	Cash	40,694,900.00					
	Bank	109,606,000.00					
	Account Receivable	5,151,500.00					
	Inventory	4,947,900.00					
	Supplies	34,189,262.50					
	Equipment	24,354,500.00					
	Accumulated Depreciation - Equipment	(5,350,560.50)					
Total Asset			213,593,502.00				
Liabilities							
	Account Payable	17,371,044.00					
Total Liabilities			17,371,044.00				
Owner's Equity							
	Capital	174,769,000.00					
	Retained Earnings	21,441,458.00					
Total Owner's Eq	Total Owner's Equity						
Total Liabilities	and Owner's Equity		213,593,502.00				

	PT Sal's Rimpang Nusantara		
	Closing Entries		
	Period July to September, 2021		
Date/Transaction	Account tittle	Debit	Credit
September, 2021			
30	Sales Revenue	191,789,000.00	
	Income Summary		191,789,000.00
	(To close income statement accounts with credit balance)		
	Cost of good sold	116,212,850.00	
	Salaries Expense	45,109,090.00	
	Paxel Expense	1,600,000.00	
	Advertising Expense	2,234,338.00	
	Miscellaneous Expense	1,342,400.00	
	Fuel, Park, and Toll Expense	3,130,000.00	
	Depreciation Expense - Equipment	5,028,828.50	
	Freight Out	2,497,000.00	
	Administration Bank Expense	39,500.00	
	Other Expense	3,350,356.00	
	Income Summary		180,544,362.50
	(To close income statement accounts with debit balance)		
	Income summary	191,600.00	
	Capital	,	191,600.00
	(To close net profit to capital)		
	Owner's Capital	30,452,600.00	
	Owner's Drawing		30,452,600.00
	(To close owner's prive account)		
	Total	402,977,562.50	402,977,562.50

PT Sal's Rimpang Nusantara							
	Post - Closing Trial Balance						
	September 30, 20)21					
Account Number	Account Name	Debit	Credit				
101	Cash	40,694,900.00					
102	Bank	109,606,000.00					
103	Account Receviable	5,151,500.00					
104	Inventory	4,947,900.00					
105	Supplies	34,189,262.50					
121	Equipment	24,354,500.00					
122	Accumulated Depreciation - Equipment		5,350,560.50				
210	Account Payable		17,371,044.00				
301	Capital		174,769,000.00				
310	Retairned Earning		21,441,458.00				
	Total 218,944,062.50 218,944,062.50						