

**PT. SAL'S RIMPANG NUSANTARA****TRIAL BALANCE**

Period 31 Juny, 2021

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	
	<b>Total</b>	<b>393,874,200.00</b>	<b>393,874,200.00</b>



# PT. SAL'S RIMPANG NUSANTARA

## GENERAL JOURNAL

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)		

6	Cash	2,444,000.00	
	Sales Revenue		2,444,000.00
	(To record sales revenue for 47pcs ginger)		
8	Cash	936,000.00	
	Sales Revenue		936,000.00
	(To record sales revenue for 18pcs ginger)		
	Salaries Expense	4,000,000.00	
	Cash		4,000,000.00
	(To record payment for salaries expense to Inggrit)		
9	Supplies	1,809,500.00	
	Cash		1,809,500.00
	(To record payment for packaging stuff)		
	Fuel, park, and toll expense	150,000.00	
	Cash		150,000.00
	(To Record Fuel Expense)		
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 Expense	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)		
	<b>Total July's transaction</b>	<b>\$51,367,500.00</b>	<b>\$51,367,500.00</b>
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	
	Cash		1,237,600.00
	(To record owner's drawing)		
20	Cash	360,000.00	
	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)		
<b>Total August's transaction</b>		<b>\$31,052,100.00</b>	<b>\$31,052,100.00</b>
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	
	Account Receivable		500,000.00
	(To record receiving cash from inggit in order to pay his payable)		
3	Cash	360,000.00	
	Sales Revenue		360,000.00
	(To record sales revenue for 6pcs ginger)		

	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)		
	Cash	30,000.00	

	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)		
	Cash	660,000.00	



	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)		
	<b>Total September's transaction</b>	<b>\$27,083,500.00</b>	<b>\$27,083,500.00</b>

# PT SAL'S RIMPANG NUSANTARA

## LEDGER

Period July to September,2021

Cash				No.101
Date	Explanation	Debit	Credit	Balance
July 2021				
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 Anastysya (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
<b>Balance cash on July, 2021</b>				<b>47,560,500.00</b>
<b>August, 2021</b>				
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	Payment 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
<b>Balance cash on August, 2021</b>				<b>44,780,400.00</b>
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
<b>Balance cash on September, 2021</b>				<b>40,694,900.00</b>
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	Beginning 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	Explanation	Debit	Credit	Balance
July 2021				
1	Beginning Balance	9,500,000.00		9,500,000.00
10	Received Cash from Customer to Pay Shipping 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 Receivable on July, 2021				11,115,000.00
August 2021				
1	Beginning Balance			11,115,000.00
4	Received cash from Inggit's for pay his Payable		500,000	10,615,000.00
Balance Account Receivable on August, 2021				10,615,000.00
September, 2021				
2	Received cash from Inggit's for pay his Payable		500,000.00	10,115,000.00
5	Payment for customer's shipping 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

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 Receivable on September, 2021				5,151,500.00

Inventory					No.104
Date	Explanation	Debit	Credit	Balance	
July 2021					
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	Explanation	Debit	Credit	Balance	
July 2021					
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	Explanation	Debit	Credit	Balance
July 2021				
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	Beginning Balance			24,354,500.00
Balance Equipment on September, 2021				24,354,500.00
<b>Accumulated Depreciation - Equipment</b>				<b>No.104</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
1	Beginning Balance		4,572,498	4,572,498.00
Balance Accumulated Depreciation - Equipment on July, 2021				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
<b>Account Payable</b>				<b>No.201</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
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	Beginning Balance			17,371,044.00
Balance Account Payable on September				17,371,044.00
<b>Capital</b>				<b>No.301</b>
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
<b>Owner's Prive</b>				<b>No. 302</b>
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
<b>Retained Earning</b>				<b>No. 310</b>
Date				
July 2021	Explanation	Debit	Credit	Balance
1	Beginning Balance		21,441,458	21,441,458.00
Balance Retained Earning on July, 2021				21,441,458.00
August 2021				
1	Beginning Balance			21,441,458.00
Balance Retained Earning on August, 2021				21,441,458.00
September 2021				
1	Beginning Balance			21,441,458.00

Balance Retained Earning on September, 2021				21,441,458.00
Sales Revenue				No. 401
Date	Explanation	Debit	Credit	Balance
July 2021				
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

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 Revenue 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	Explanation	Debit	Credit	Balance
July 2021				
1	Beginning Balance		904,200	904,200.00
Balance Comission Revenue on July, 2021				904,200.00
August 2021				

1	Beginning Balance			904,200.00
Balance Comission Revenue on August, 2021				904,200.00
September 2021				
1	Beginning Balance			904,200.00
6	Record Comission Revenue		30,000.00	934,200.00
Balance Comission Revenue on September, 2021				934,200.00
<b>Salaries Expense</b>				<b>No. 501</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
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
<b>Depreciation Expense-Equipment</b>				<b>No. 502</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
1	Beginning Balance	4,250,766		4,250,766.00
Balance Depreciation Expense on July, 2021				4,250,766.00
August 2021				
1	Beginning Balance			4,250,766.00
Balance Depreciation Expense - Equipment on August, 2021				4,250,766.00
September 2021				
1	Beginning Balance			4,250,766.00
Balance Salaries Expense on July, 2021				4,250,766.00
<b>Advertising Expense</b>				<b>No. 503</b>
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	Explanation	Debit	Credit	Balance
July 2021				
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
<b>Paxel Expense</b>				<b>No. 505</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
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
<b>Miscellaneous Expense</b>				<b>No. 506</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
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
<b>Fuel, Park and Toll Expense</b>				
				<b>No. 507</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
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
<b>Other Expense</b>				
				<b>No. 508</b>
Date	Explanation	Debit	Credit	Balance
July 2021				
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
<b>Administration Bank Expense</b>				
				<b>No. 612</b>

Date	Explanation	Debit	Credit	Balance
July 2021				
1	Record Administration Expense	39,500.00		39,500.00
Balance Depreciation Expense 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

<b>PT. SAL'S RIMPANG NUSANTARA</b>			
<b>TRIAL BALANCE</b>			
<b>Period July to September, 2021</b>			
<b>No Account</b>	<b>Account Name</b>	<b>Debit</b>	<b>Credit</b>
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	39,500.00	
<b>Total</b>		<b>441,150,200.00</b>	<b>441,150,200.00</b>

**PT SALS RIMPANG NUSANTARA**

**WORKSHEET**

Period July to September, 2021

Account	Trial Balance		Adjusting		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	40,694,900.00				40,694,900.00				40,694,900.00	
Bank	109,606,000.00				109,606,000.00				109,606,000.00	
Account Receivable	5,151,500.00				5,151,500.00				5,151,500.00	
Inventory	36,300,000.00			31,352,100	4,947,900.00				4,947,900.00	
Supplies	46,176,500.00			11,987,238	34,189,262.50				34,189,262.50	
Equipment	24,354,500.00				24,354,500.00				24,354,500.00	
Accumulated Depreciation - Equipment		4,572,498.00		778,062.50		5,350,560.50				5,350,560.50
Account Payable		17,371,044.00				17,371,044.00				17,371,044.00
Capital		205,030,000.00				205,030,000.00				205,030,000.00
Owner's Prive	30,452,600.00				30,452,600.00				30,452,600.00	
Retained Earnings		21,441,458.00				21,441,458.00				21,441,458.00
Sales Revenue		191,789,000.00				191,789,000.00		191,789,000		
Comision Revenue		934,200.00				934,200.00		934,200		
Cost of goods sold	84,860,750		31,352,100		116,212,850		116,212,850			
Salaries Expense	45,109,090.00				45,109,090.00		45,109,090.00			
Depreciation Expense - Equipment	4,250,766.00		778,062.50		5,028,828.50		5,028,828.50			
Adevertising Expense	2,234,338.00				2,234,338.00		2,234,338.00			
Freight Out	2,497,000.00				2,497,000.00		2,497,000.00			
Paxel Expense	1,600,000.00				1,600,000.00		1,600,000.00			
Miscellaneous Expense	1,342,400.00				1,342,400.00		1,342,400.00			
Fuel, park, and toll Expense	3,130,000.00				3,130,000.00		3,130,000.00			
Administration Bank Expense	39,500.00				39,500.00		39,500.00			
Other Expense	3,350,356.00				3,350,356.00		3,350,356.00			
Total	441,150,200.00	441,150,200.00								
Supplies Expense			11,987,238		11,987,238		11,987,238			
Total			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
							191,600.00	Profit		191,600.00
							192,531,600.00	192,531,600.00		

# PT. SAL'S RIMPANG NUSANTARA

## 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

<b>PT. SAL'S RIMPANG NUSANTARA</b>			
<b>ADJUSTED TRIAL BALANCE</b>			
<b>Period July to September, 2021</b>			
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	
<b>Total</b>		<b>441,928,262.50</b>	<b>441,928,262.50</b>

# PT SAL'S RIMPANG NUSANTARA

## INCOME STATEMENT

July to september, 2021

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 - September 2021

<b>Capital, July 1, 2021</b>		<b>205,030,000.00</b>
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
<b>Capital, September 31 2021</b>		<b>174,769,000.00</b>



<b>PT Sal's Rimpang Nusantara</b>		
<b>Balance Sheet</b>		
<b>July to September 2021</b>		
<b>Assets</b>		
	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)
<b>Total Asset</b>		<b><u>213,593,502.00</u></b>
<b>Liabilities</b>		
	Account Payable	17,371,044.00
Total Liabilities		17,371,044.00
<b>Owner's Equity</b>		
	Capital	174,769,000.00
	Retained Earnings	21,441,458.00
Total Owner's Equity		<u>196,210,458.00</u>
<b>Total Liabilities and Owner's Equity</b>		<b><u>213,593,502.00</u></b>

# PT Sal's Rimpang Nusantara

## Closing Entries

Period July to September, 2021

Date/Transaction	Account title	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)		
	<b>Total</b>	<b>402,977,562.50</b>	<b>402,977,562.50</b>

# PT Sal's Rimpang Nusantara

## Post - Closing Trial Balance

September 30, 2021

Account Number	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
210	Account Payable		17,371,044.00
301	Capital		174,769,000.00
310	Retained Earning		21,441,458.00
	Total	<b>218,944,062.50</b>	<b>218,944,062.50</b>