**PT BRILLIANT**

**Neraca Saldo**

**Per 31 Desember 2019**

|  |  |  |  |
| --- | --- | --- | --- |
| **No Rek** | **NamaRekening** | **Debit** | **Kredit** |
| 101 | Kas | Rp 25.500.00 |  |
| 102 | Piutang Usaha | 1.500.000 |  |
| 103 | PremiAsuransiDibayar di Muka | 850.000 |  |
| 104 | BahanHabisPakai | 500.000 |  |
| 105 | Perangkat Kantor | 7.000.000 |  |
| 106 | Kendaraan | 20.000.000 |  |
| 201 | Utang Usaha |  | Rp 4.350.000 |
| 202 | Utang Bank |  | 8.000.000 |
| 301 | Modal Tuan Brilliant |  | 23.500.000 |
| 302 | Prive Tuan Brilliant | 3.000.000 |  |
| 401 | PendapatanJasa |  | 35.000.000 |
| 402 | PendapatanSewa |  | 3.000.000 |
| 501 | BiayaGaji | 8.500.000 |  |
| 502 | BiayaSewa | 5.000.000 |  |
| 503 | Biaya Air, Telepon&Listrik | 1.500.000 |  |
| 504 | Biaya lain-lain | 500.000 |  |
|  |  | **73.850.000** | **73.850.000** |

Soal :

Buatlah Laporan Keuangan PT Brilliant yang terdiri :

1. Laba-Rugi
2. Perubahan Modal
3. Neraca per 31 Desember 2019