

a. Laporan laba/rugi *single step*.

Perusahaan Angkutan Antarjaya Laporan Laba/Rugi Per 31 Desember 2018		
Pendapatan:		
Pendapatan jasa		Rp7.500.000,00
Beban-beban usaha:		
- Beban sewa	Rp7.500.000,00	
- Beban servis	Rp1.500.000,00	
- Beban gaji	Rp2.000.000,00	
	<u>                    </u> +	
Jumlah beban		Rp11.000.000,00
Rugi bersih		<u>                    </u> - <u>                    </u>

b. Laporan perubahan modal.

Perusahaan Angkutan Antarjaya Laporan Perubahan Modal Per 31 Desember 2018		
Modal Tn. Yudha per 1 Desember 2018		Rp40.000.000,00
Rugi bersih	Rp3.500.000,00	
Pengambilan prive Tn. Yudha	Rp4.500.000,00	
	<u>                    </u> +	
Pengurangan modal		Rp8.000.000,00
Modal Tn. Yudha per 31 Desember 2018		<u>                    </u> - <u>                    </u>

# Laporan Keuangan Neraca Rugi Laba Dan Perubahan Modal

**J Elliott**



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