

PT. X
Balance Sheet
Per 31 Dec 2006

Asset	Liabilities
1. Current Asset	1. Current Liabilities
2. Investment	2. Long Term Liabilities
3. Tangible Fixed Asset	3. Other Liabilities
4. Intangible Asset	4. Owner Equity (SHE)
5. Other Asset	

Current Asset

- a. Cash (uang tunai, cek/giro bilyet, giro pos, wesel pos, bukti transfer). Non Cash : postdated check (cek mundur), postage stamps (perangko), travel advance.
- b. Trading securities/marketable securities
- c. Notes Receivable
- d. Account Receivable
- e. Merchandise Inventory
- f. Supplies
- g. Prepaid (insurance, rent, advertising dll)
- h. (Interest, dividend, rent) Receivable

Inventory :

- a. Investment in debt security (Held to Maturity, Trading securities, Available for sales)
- b. Investment in equity security
- c. Investment in property

Tangible Fixed Asset

- a. Land
- b. Land improvement (pelataran, parit, taman, jalan gang)
- c. Building
- d. Machinery
- e. Equipment (office, store, delivery)
- f. Tool (perkakas)
- g. Capitalized leases

Intangible Asset

- a. Goodwill (nilai lebih)
- b. Patent (diperoleh)
- c. Copyright (penggandaan)
- d. Trade mark (logo)
- e. Franchises (lisensi, hak memungut hasil)
- f. Formulas (barang kimia)

Other Asset

1. Construction in process
2. Retirement of fixed asset (aktiva tetap yang tidak terpakai)

3. Advance to (employee, officers, subsidiary company, uang muka yang masih harus di bayar)
4. Cash restricted for expansion (cadangan untuk ekspansi)
5. Cash surrender value for live insurance (menyerahkan)
6. Organization cost (deferred changes) biaya pendirian
7. Pension funds
8. Land for future plant site (tanah yang disediakan untuk membangun pabrik)

Current Liabilities

1. Notes Payable
2. Account Payable
3. Accrued expense (biaya yang masih harus dibayar)
4. Unearned revenue /advance from customer (pendapatan diterima dimuka)
5. Current portion of long term liabilities (bagian utang lancar dari utang jangka panjang)

Long Term Liabilities

1. Bond Payable
2. Mortgage payable
3. Bank loan (kredit investasi)

Other Liabilities]

Claim from other company (tuntutan dari perusahaan lain)

Owner Equity (SHE)

1. Capital stock
2. Additional paid in capital
3. Donated capital
4. Appraisal capital
5. Retained earning

Bentuk Income Statement :

1. Single Step (perusahaan jasa)
2. Multiple step (perusahaan dagang dan industri)

1. Single Step (perusahaan jasa)

PT. X			
Income Statement			
<u>For year ended Dec, 31, 2006</u>			
		Gross profit	xx
Revenue :		Expense :	
1. Net sales	xx	1. Cost of good sold	xx
2. Dividend	xx	2. Selling expense	xx
3. Rent Revenue	xx	3. Administrative expense	xx
4. Interest Revenue	<u>xx</u>	4. Other expense	xx
	xx	5. Income tax	xx
			<u>xx</u>
		Net Income	xx

2. Multiple step (perusahaan dagang dan industri)
 - a. Current operating performance approach
 - b. All inclusive approach

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Income Statement
For year ended Dec, 31, 2006

Revenue :		
Net Sales		Xx
Cost of good sold		<u>Xx-</u>
	Gross profit	Xx
 Operating expense :		
Selling expense	Xx	
Administrative expense	<u>Xx +</u>	<u>Xx-</u>
	Net operating income	Xx
 Other income :		
Dividend revenue	Xx	
Rent income	Xx	
Interest income	<u>Xx +</u>	
	Xx	
 Other Expense :		
Interest expense	<u>Xx -</u>	<u>Xx +</u>
		xx