

KOPERASI PEGAWAI "SATRIA BATARA"

NERACA

31 Desember 20X1 dan 20X0

AKTIVA		20X1	KEWAJIBAN DAN EKUITAS		20X1	20X0
AKTIVA LANCAR		Rp	KEWAJIBAN JANGKA			
Kas dan Bank		xx	PENDEK			
Investasi Jangka Pendek		xx	Hutang Usaha	Rpxx	Rpxx	
Piutang Usaha		xx	Hutang Bank	xx	xx	
Piutang Pinjaman Anggota		xx	Hutang Pajak	xx	xx	
Piutang Pinjaman			Hutang Simpanan Anggota	xx	xx	
Non Anggota		xx				
Piutang lain-lain		xx	Hutang Dana Bagian SHU	xx	xx	
Periy. Piutang Tak			Hutang Jangka Panjang Akan Jatuh			
Tertangguh		(xx)	Tempo	xx	xx	
Persediaan		xx	Biaya Harus Dibayar	xx	xx	
Pendapatan Akan Diterima		xx	Jumlah Kewajiban Jangka Pendek	Rpxx	Rpxx	
Jumlah Aktiva Lancar		Rpxx	Hutang Bank	xx	xx	
INVESTASI JANGKA						
PANJANG			KEWAJIBAN JANGKA			
Penyertaan Pada Koperasi		Rpxx	PANJANG			
Penyertaan Pada Non			Hutang Bank	Rpxx	Rpxx	
Koperasi		xx	Hutang Jangka Panjang Lainnya	xx	xx	
Jumlah Investasi Jangka						
Panjang		Rpxx	Jumlah Kewajiban Jangka Panjang	Rpxx	Rpxx	
AKTIVA TETAP						
Tanah/Hak Atas Tanah		Rpxx	EKUITAS			
Bangunan		xx	Simpanan Wajib	Rpxx	Rpxx	
Mesin		xx	Simpanan Pokok	xx	xx	
Inventaris		xx	Modal Penyertaan Partisipasi			
Akumulasi Penyusutan		xx	Anggota	xx	xx	
Jumlah Aktiva Tetap		Rpxx	Modal Penyertaan	xx	xx	
			Modal Sumbangan	xx	xx	
AKTIVA LAIN-LAIN			Cadangan	xx	xx	
Akt. Tetap Dim. Konstruksi		Rpxx	Jumlah Ekuitas	Rpxx	Rpxx	
Beban Ditangguhkan		xx	KEWAJIBAN JANGKA			
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			JUMLAH KEWAJIBAN DAN			
			EKUITAS			
			Rpxx			Rpxx

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web the refutation sometimes called rebuttal paragraph the refutation paragraph uses logical evidence to explain why the opposing view is incomplete problematic or simply wrong the opening sentence start with an opening sentence this sentence summarizes the opposing view use words like may or

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web in general to address a counterargument you ll need to take the following steps state the counterargument and explain why a reasonable reader could raise that counterargument counter the counterargument how you grapple with a counterargument will depend on what you think it means for your argument

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