

KOPERASI PEGAWAI "SATRIA BATARA"

NERACA

31 Desember 20X1 dan 20X0

AKTIVA			20X1	20X0	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	xx	Hutang Bank		xx	xx	
Piutang Pinjaman Anggota			xx	xx	Hutang Pajak		xx	xx	
Piutang Pinjaman					Hutang Simpanan Anggota		xx	xx	
Non Anggota			xx	xx					
Piutang lain-lain			xx	xx	Hutang Dana Bagian SHU		xx	xx	
Periy. Piutang Tak					Hutang Jangka Panjang Akan Jatuh				
Tertangguh			(xx)	(xx)	Tempo		xx	xx	
Persediaan			xx	xx	Biaya Harus Dibayar		xx	xx	
Pendapatan Akan Diterima			xx	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	xx	Simpanan Pokok		xx	xx	
Inventaris			xx	xx	Modal Penyertaan Partisipasi				
Akumulasi Penyusutan			xx	xx	Anggota		xx	xx	
Jumlah Aktiva Tetap			Rpxx	Rpxx	Modal Penyertaan		xx	xx	
AKTIVA LAIN-LAIN					Modal Sumbangan		xx	xx	
Akt. Tetap Dim. Konstruksi			Rpxx		Cadangan		xx	xx	
Beban Ditangguhkan			xx		Jumlah Ekuitas		Rpxx	Rpxx	
Jumlah Aktiva Tetap			Rpxx	Rpxx	KEWAJIBAN JANGKA				
JUMLAH AKTIVA			Rpxx	Rpxx	PENDEK				
					Hutang Usaha		xx	xx	
					Hutang Bank		xx	xx	
					Hutang Pajak		xx	xx	
					Hutang Simpanan Anggota		xx	xx	
					JUMLAH KEWAJIBAN DAN				
					EKUITAS				Rpxx
					Rpxx				

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RJ Shavelson



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