



**PT GAYAKSI
PURCHASE JOURNAL
PER DESEMBER 2013**

| Date | Invoice No. | Description | Ref | Debit | | | | | | Credit | |
|--------------|-------------|---------------|-----|--------------------|-------------------|--------------|---------------|-----|--------|--------------------|-------------------|
| | | | | Inventory | Vat In | Freight Paid | Miscellaneous | | | Account Payable | Deposit Paid |
| | | | | | | | Account Name | Ref | Amount | | |
| 13/12/2013 | FM-105 | PT FILMARIA | | 141.640.000 | 14.164.000 | | | | | 125.804.000 | 30.000.000 |
| 22/12/2013 | DT-85 | PT DIGITALNIA | | 163.392.000 | 16.339.200 | | | | | 179.731.200 | |
| TOTAL | | | | 305.032.000 | 30.503.200 | - | - | - | - | 305.535.200 | 30.000.000 |



**PT GAYAKSI
CASH DISBURSEMENT JOURNAL
PER DESEMBER 2012**

| Date | Inv. No | Description | Ref | Debit | | | | | | Credit | | | | |
|--------------|---------|--|-----|--------------------|-------------------|-------------------------------|-----|-------------------|--------------------|-------------------|---------------|-------------------------------|--------|----------------|
| | | | | Account Payable | Late Fees Expense | Miscellaneous | | | Cash in Bank | Purchase Discount | Miscellaneous | | | |
| | | | | | | Account Name | Ref | Amount | | | Account Name | Ref | Amount | |
| 03/12/2013 | CDV-01 | PT FOKUSMANIA | | 116.325.000 | | | | | | 116.325.000 | | | | |
| 08/12/2013 | CDV-02 | Kas Negara | | | | VAT Payable | | 21.750.000 | 25.741.400 | | | | | |
| | | | | | | Prepaid Income Tax Article 25 | | 3.500.000 | | | | | | |
| | | | | | | Income Tax Article 21 Payable | | 491.400 | | | | | | |
| 12/12/2013 | OR-86 | PT FILMARIA | | | | Deposit Paid | | 30.000.000 | 30.000.000 | | | | | |
| 15/12/2013 | CDV-03 | Karyawan, PLN & TELKOM, dan CV Laskar Cerdas | | | | Office Supplies | | 3.750.000 | 27.029.100 | | | | | |
| | | | | | | Expense Payable | | 23.279.100 | | | | | | |
| 25/12/2013 | CDV-04 | PT FOTOGRAFINA | | 65.000.000 | | | | | 65.000.000 | | | | | |
| 29/12/2013 | CDV-05 | PT KLIKSIR | | | | Other Operational Expenses | | 5.000.000 | 5.400.000 | | | Income Tax Article 23 Payable | | 100.000 |
| | | | | | | VAT IN | | 500.000 | | | | | | |
| TOTAL | | | | 181.325.000 | - | - | - | 88.270.500 | 269.495.500 | - | - | - | - | 100.000 |



**PT GAYAKSI
SALES JOURNAL
PER DESEMBER 2013**

| Date | Invoice No. | Description | Ref | Debit | | Credit | | | | | | |
|--------------|-------------|---|-----|--------------------|------------------|--------------------|-------------------|-------------------|----------------|----------|----------|-------------------|
| | | | | Account Receivable | Customer Deposit | Sales | VAT Out | Freight Collected | Miscellaneous | | | |
| | | | | | | | | | Account Name | Ref | Amount | |
| 09/12/2013 | GS-112 | PT LANTANA | | Rp 384.670.000 | | Rp 349.700.000 | Rp 34.970.000 | | | | | |
| 11/12/2013 | GS-113 | PT BEGONIA | | Rp 39.000.000 | | | Rp 3.500.000 | Rp 500.000 | Service Income | | | Rp 35.000.000 |
| 18/12/2013 | GS-114 | KEMENTRIAN PARIWISATA DAN EKONOMI KREATIF | | Rp 359.700.000 | | Rp 327.000.000 | Rp 32.700.000 | | | | | |
| TOTAL | | | | 783.370.000 | - | 676.700.000 | 71.170.000 | 500.000 | - | - | - | 35.000.000 |



**PT GAYAKSI
CASH RECEIPT JOURNAL
PER DESEMBER 2013**

| Date | Invoice No. | Description | Ref | Debit | | | | | Credit | | | | |
|--------------|-------------|---|-----|--------------------|------------------|----------------------------------|----------|-------------------|--------------------|---------------------|---------------------|----------|-------------------|
| | | | | Cash in Bank | Sales Discount | Miscellaneous | | | Account Receivable | Late Fees Collected | Miscellaneous | | |
| | | | | | | Account Name | Ref | Amount | | | Account Name | Ref | Amount |
| 02/12/2013 | CRV-01 | PT DANDELION | | 137.445.000 | 2.805.000 | | | | 140.250.000 | | | | |
| 14/12/2013 | CRV-02 | PT BEGONIA | | 50.000.000 | | | | | 50.000.000 | | | | |
| 20/12/2013 | CRV-03 | Heru | | 350.000 | | | | | | | Employee Receivable | | 350.000 |
| 22/12/2013 | CRV-04 | KEMENTRIAN PARIWISATA DAN EKONOMI KREATIF | | 314.901.000 | | Sales Discount | | 7.194.000 | 359.700.000 | | | | |
| | | | | | | Prepaid Income Tax Article 22 | | 4.905.000 | | | | | |
| | | | | | | VAT OUT | | 32.700.000 | | | | | |
| 24/12/2013 | GS-115 | PT CANNA | | 50.952.000 | | | | | | | Sales | | 46.320.000 |
| | | | | | | | | | | | VAT OUT | | 4.632.000 |
| 30/12/2013 | CRV-05 | PT BEGONIA | | 38.300.000 | | Prepaid Income Tax Article 23 | | 700.000 | 39.000.000 | | | | |
| 31/12/2013 | CRV-06 | PT CANNA | | 224.977.500 | | | | | 222.750.000 | 2.227.500 | | | |
| TOTAL | | | | 816.925.500 | 2.805.000 | - | - | 45.499.000 | 811.700.000 | 2.227.500 | - | - | 51.302.000 |



**PT GAYAKSI
PETTY CASH JOURNAL
PER DESEMBER 2013**

| Date | Invoice No. | Description | Debit | | | Credit |
|------------|-------------|-------------|------------------------------|-----|------------------|------------------|
| | | | Account Name | Ref | Amount | Petty Cash |
| 05/12/2013 | PC-01 | i-Media | Advertising Expense | | 350.000 | 350.000 |
| 16/12/2013 | PC-02 | Tommy | Other Operational Expenses | | 500.000 | 500.000 |
| 26/12/2013 | PC-03 | CV QUEENSHA | Printing and Postage Expense | | 650.000 | 650.000 |
| | | | | | 1.500.000 | 1.500.000 |



**PT GAYAKSI
GENERAL JOURNAL
PER DESEMBER 2013**

| Date | Invoice No. | Description | Account Name | Debit | Kredit |
|--------------|-------------|--|--------------------|--------------------|--------------------|
| 09/12/2013 | GS-112 | PT LANTANA | COGS | 279.760.000 | |
| | | | Inventory | | 279.760.000 |
| 18/12/2013 | GS-114 | KEMENTRIAN PARIWISATA DAN EKONOMI KREATIF | Cost of Goods Sold | 244.760.000 | |
| | | | Inventory | | 244.760.000 |
| 19/12/2013 | RE-12-88 | PT LANTANA | Sales Return | 9.310.000 | |
| | | | VAT OUT | 931.000 | |
| | | | Account Receivable | | 10.241.000 |
| | | | Inventory | 6.970.000 | |
| | | | Cost of Goods Sold | | 6.970.000 |
| 23/12/2013 | RE12-99 | PT DIGITALNIA | Account Payable | 22.466.400 | |
| | | | Inventory | | 20.424.000 |
| | | | VAT IN | | 2.042.400 |
| 24/12/2013 | GS-115 | PT CANNA | Cost of Goods Sold | 34.352.000 | |
| | | | Inventory | | 34.352.000 |
| TOTAL | | | | 598.549.400 | 598.549.400 |