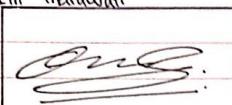


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Kelas / Kls. Akadem	:	S-06 / 01
Program Studi	:	DIII Akuntansi
Mata Ujian	:	Akuntansi Keuangan Lanjutkan I
Nama Dosen	:	In Indrawati
Tanda Tangan	:	

Nilai:

### Soal 1

#### 1. Mencatat perolehan

2020 Jan 1 Investment in PT Sasangka	1.097.000.000
* Share Capital	50.000.000
Share Premium	450.000.000
Bonds Payable	47.000.000
Cash	50.000.000
Land	300.000.000
Gain on disposal of land	150.000.000
* 500.000 X 100	
500.000 X 900	

1 Share Premium	23.000.000
Bonds Payable	2.000.000
Investment Expense	30.000.000
Cash	55.000.000

2. Investment Cost	=	1.097.000.000
BV Net Asset	=	800.000.000
Excess Value		297.000.000

Alokasi :

Account Receivable (Overvalue)	(15.000.000)
Inventory (Undervalue)	5.000.000
Land (Undervalue)	30.000.000
Building (Overvalue)	(15.000.000)
Equipment (Overvalue)	(5.000.000)
Accounts Payable (Overvalue)	30.000.000



Mortgage Payable (undervalue)	(10 000.000)
Goodwill	217.000.000

3. Jurnal pergantian

2020 Jan 1 Cash	185.000.000
Accounts Receivable	(85.000.000)
Notes Receivable	155.000.000
Inventory	80.000.000
Other Current Assets	235.000.000
Land	(90.000.000)
Building	200.000.000
Equipment	50.000.000
Goodwill	217.000.000
Accounts Payable	300.000.000
Mortgage Payable	(10.000.000)
Investment in PT Sarangka	1.097.000.000

## Soal 2

1. Persentase kepemilikan PT Tadu = 1 Januari 2019

$$\text{Saham dibeli} = 3.000$$

$$\text{Saham beredar Pt Satu} = 200.000.000 / 10.000 = 20.000$$

$$\text{Persentase kepemilikan} = \frac{3.000}{20.000} = 15\%$$

2. Investment Cost = 48.750.000

$$\text{Dv Net Asset (15\%)} = 45.000.000$$

$$\text{Excess Value} = 3.750.000$$

Alokasi :

$$\text{Building (overvalue)} \quad (3.000.000)$$

$$\text{Land (undervalue)} \quad (5.000.000)$$

$$\text{Gain on Bargain} \quad (15.750.000)$$

3. Jurnal 2019 dan 2020

2019 Jan 1 Investment in PT Satu - FVPL 48.750.000

\* Share Capital 25.000.000

Share Premium 7.500.000

Cash 16.250.000

\* 5.000 x 5.000

1.500 x 5.000

1 Investment Expense 700.000

Share Premium 500.000

Cash 1.200.000

Dividend : Cash 4.500.000

Dividen Income 4.500.000

30.000.000 x 15%

Des 31 Fair Value Adjustment 750.000

Unrealized gain / loss - income 750.000

(16.500 - (48.750.000 / 3000)) x 3.000

2020

Dividen : Cash	6.000.000
Dividend Income	6.000.000
$40.000.000 \times 15\%$	

Des 31 Fair Value Adjustment	8.250.000
Unrealized gain / loss Income	8.250.000
$(1g.000 - (-2.250) \times 3.000$	

4. 2021 Jan 1 Investment in PT Satu 156.750.000

Investment in PT Satu PAPC	48.750.000
Cash	108.000.000
$6.000 \times 18.000$	

Koreksi Penerimaan dividen

Retained Earnings	10.500.000
Investment in PT Satu	10.500.000
$4.500.000 + 6.000.000$	

Koreksi Pengakuan bagian laba

Investment in PT Satu	15.000.000
Retained Earnings	15.000.000
$(40.000.000 \times 15\%) + (60.000.000 \times 15\%)$	

Amortisasi Building

Investment in PT Satu	1.800.000
* Retained Earnings	1.200.000
** Income from Satu	600.000
$(3.000.000 / 5) \times 2$	
** tahun 2021 : $3.000.000 / 5$	

Laba 2021

Investment in PT Satu	31.500.000
Income from PT Satu	31.500.000
$70.000.000 \times (3.000 / 20.000)$	



Dividend 2021

Cash

20.250.000

Investment in PT Satu

20.250.000

45% x 45.000.000



## Soal 2

1. Persentase kepemilikan 2 Juli 2019

↳ Dibeli langsung = 30.000 lembar

$$\text{Persentase kepemilikan} = \frac{30.000}{(30.000 + 45.000)} = 40\%$$

2. Excess value

$$\text{Investment Cost} = 2.700.000.000$$

BV Net Asset

Ordinary Share 4.500.000.000

Preference Share 1.200.000.000

Share Premium-ordinary 900.000.000

Retained Earnings 800.000.000

Net Income 6 bulan 200.000.000

( $\frac{1}{2} \times 400.000$ ) 7.600.000.000

$\times 40\% \quad 3.040.000.000$

( 340.000.000 )

Alokasi :

Equipment 50.000.000 / 5 (10.000.000)

Building (100.000.000) / 8 (12.500.000)

Gain on Bargain (290.000.000) 2.500.000

3. Jurnal tahun 2019

2019 Juli 2 Investment in Pt.Santos 2.400.000.000

Cash 2.700.000.000

Aug 1 Cash 20.000.000

Investment in PT Santos (20.000.000)

300.000.000  $\times 40\%$

Net Income Investment in PT Santos 80.000.000

Income from PT Santos 80.000.000

200.000.000  $\times 40\%$

Amortisasi

- Investment in PT Santos 2.500.000

Income from PT Santos 2.500.000

(SiDI)

#### 4. Jurnal selama tahun 2020

+ Net Income

Investment in PT Senter	200.000.000
Income from PT Senter	200.000.000
500.000.000 × 40%	

+ Dividend

Des 31 Cash	100.000.000
Investment in PT Senter	100.000.000
250.000.000 × 40%	

+ Amortisasi

Investment in PT Senter	2.500.000
Income from PT Senter	2.500.000

#### 5. Saldo Investasi 31 Desember 2020

$$\begin{aligned}
 & 2.700.000.000 - (20.000.000 + 80.000.000 + 2.500.000 + 200.000.000) \\
 & - 100.000.000 + 2.500.000 \\
 = & 2.765.000.000
 \end{aligned}$$

#### 6. Pengalaman

Jan 2021 Cash	2.000.000.000
Gain on Sale of investment	200.000.000
Investment in PT Senter	1.800.000.000

(2.000.000.000 / 20) - 90.000 × 20.000

Trading Investment	1.000.000.000
Investment in PT Senter	900.000.000
Gain on Transfer of Categories	100.000.000
90.000 × 10.000	
(100.000 - 90.000) × 10.000	



## Soal 4

1. Jika PT Para menggunakan Metode Cost

A. Pendapatan Investasi 2017 dan 2018

$$2017 : \text{Dividend Income} = 50.000.000 \times 60\% = 30.000.000$$

$$2018 : \text{Dividend Income} = 75.000.000 \times 60\% = 45.000.000$$

### B. Jurnal

2017 Jan 2	Investment in PT Samya	420.000.000
	Cash	420.000.000

Dividen : Cash	30.000.000
----------------	------------

Dividend Income	30.000.000
-----------------	------------

2018 Dividend : Cash	45.000.000
----------------------	------------

Dividend Income	45.000.000
-----------------	------------

### Transaksi Inter Perusahaan

Pengeluaran	COGS	Margin	Biaya	Unrealized
2017	100.000.000	80.000.000	20.000.000	20%
2018	62.500.000	50.000.000	12.500.000	30%

### Jurnal Eliminasi

2017 : Sales	(100.000.000)
--------------	---------------

Cost of Good Sold	(100.000.000)
-------------------	---------------

Cost of Good Sold	4.000.000
-------------------	-----------

Inventory	4.000.000
-----------	-----------

(unrealized)
--------------

2018 : Sales	62.500.000
--------------	------------

Cost of Good Sold	62.500.000
-------------------	------------

Cost of Good Sold	3.750.000
-------------------	-----------

Inventory	3.750.000
-----------	-----------

(unrealized)
--------------

Retained Earnings	2.400.000
-------------------	-----------

NCI Equity	1.600.000
------------	-----------

Cost of Good Sold	4.000.000
-------------------	-----------

40\% \times 4.000.000
-----------------------



C. Saldo Investasi:

31 Desember

2017 : 420.000.000

2018 : 420.000.000

2. Metode Equity

A - Pendapatan Investasi 2017 dan 2018

2017 : Net Income :  $70.000.000 \times 60\% = 42.000.000$

2018 : Net Income :  $84.000.000 \times 60\% = 50.400.000$

B. Jurnal 2017 dan 2018

2017 Jan 2 Investment in PT Samya	420.000.000
Cash	420.000.000

Investment Cost = 420.000.000

BV Net Asset =

$570.000.000 \times 60\% = 342.000.000$

Excess value 78.000.000

Alokasi:

Inventory	7.000.000	(7.000.000)
-----------	-----------	-------------

Equipment	$(15.000.000) / 5$	3.000.000
-----------	--------------------	-----------

Patent	60.000.000	(7.500.000)
--------	------------	-------------

Notes Payable	4.000.000	(1.000.000)
---------------	-----------	-------------

Goodwill	30.000.000	
----------	------------	--

(12.500.000)

\* Amortisasi 2017 :

Income from PT Samya	12.500.000
----------------------	------------

Investment in PT Samya	12.500.000
------------------------	------------

\* Net Income

Investment in PT Samya	42.000.000
------------------------	------------

Income from PT Samya	42.000.000
----------------------	------------

\* Dividend

Cash	30.000.000
------	------------

Investment in PT Samya	30.000.000
------------------------	------------

$50.000.000 \times 60\%$



2018

\* Kta Income

Investment in PT Samya	50.400.000
Income from PT Samya	50.400.000

+ Dividend

Cash	45.000.000
Investment in PT Samya	45.000.000
75.000.000 × 0,6	

Amortisasi 2018

Equipment	3.000.000
Patent	(7.500.000)
Notes Payable	(1.000.000)
	5.500.000

Income from PT Samya	5.500.000
Investment in PT Samya	5.500.000

Transaksi Interperusahaan (Pemifurungan ada pada Metode Cost)

2017 : Sales 100.000.000

COGS 100.000.000

COGS 4.000.000  
Inventory 4.000.000

2018 : Sales 62.500.000

COGS 62.500.000

COGS 3.750.000  
Inventory 3.750.000

Investment in PT Samya 2.400.000

Hcl Equity 1.600.000

Cost of Good Sold 4.000.000

C Saldo Investasi PT Samya

2017 : 420.000.000 - 12.500.000 + 42.000.000 - 30.000.000 = 419.500.000

2018 : 419.500.000 + 50.400.000 - 45.000.000 - 5.000.000 + 2.400.000 = 422.300.000



### Soal 5

Investment Cost (80%)	800.000.000
Impaired Value	1.000.000.000
BV Net Asset	
Capital Stock	500.000.000
Retained Earnings	200.000.000
Excess Value	300.000.000

Alokasi :

	Amor 2019	Unamor	Amor 2020
Building	(50.000.000) / 10	(15.000.000)	(25.000.000)
Equipment	(25.000.000) / 5	5.000.000	(20.000.000)
Goodwill	(75.000.000)		175.000.000
			(10.000.000)

### Transaksi Inter perusahaan

Pengeluaran	COGS	Margin	Gross	Unrealized
2019 (30.000.000)	600.000.000	30.000.000		30.000.000
2020 200.000.000	150.000.000	50.000.000	1/4	12.500.000

### Pembagian laba PT Sari 2020

Komponen	Semen	Income from S	NCI Expense
Net Income	400.000.000	320.000.000	80.000.000
Amortization	(10.000.000)	(8.000.000)	(2.000.000)
Unrealized Profit	(12.500.000)	(12.500.000)	
Realized Profit	30.000.000	30.000.000	
		392.500.000	78.000.000

### Jurnal Eliminasi

#### A. Catch-up

RE 1 Jan 2020 PT Sari

$$600.000 - 400.000 = 200.000$$

Perulahan Ekuitas Sari

$$\begin{array}{l} (600.000.000 - 300.000) \times 80\% \\ \text{Amortisasi 2019} \quad (10.000.000) \times 80\% \end{array} \begin{array}{l} 240.000.000 \\ (8.000.000) \\ 232.000.000 \end{array}$$

Investment in PT Sari

232.000.000

Returned Earnings

232.000.000



### B. Eliminasi Investasi

Share Capital	500.000.000
Retained Earnings	300.000.000
Unamortized Excess	290.000.000
Investment in PT Sari	872.000.000
NCL Equity beginning	198.000.000

### C. Alokasi Unamortized

Building	135.000.000
Goodwill	(75.000.000)
Equipment	20.000.000
Unamortized Excess	290.000.000

### D. Amortisasi

- Dep. Expense	15.000.000
Building	15.000.000
- Equipment	5.000.000
Dep Expense	5.000.000

### E. Eliminasi Dividend

Dividend Income	80.000.000
Dividend	80.000.000

### F. NCL

NCL Expense	78.000.000
Dividend	20.000.000
NCL Equity Ending	58.000.000

### G. Eliminasi Transaksi Inter perusahaan

- Sales	200.000.000
COGS	200.000.000
- COGS	(2.500.000)
Inventory	(2.500.000)
- Retained Earnings	30.000.000
COGS	30.000.000

(SIDII)

## H. Uang

Account Receivable

50.000.000

Account Payable

50.000.000

$$20\% \times 250.000.000$$

## 3. yang berbeda

+ Income from

Income from Sari

392.500.000

Dividen

80.000.000

Investment in Sari

312.500.000

## + Transaksi inter persahaman (realisasi)

Investment in PT Sari

30.000.000

COGS

30.000.000



Laporan Keuangan dan Kertas Kerja Konsolidasi jika PT Purba mencatat investasinya pada PT Sari dengan metode Cost

KERTAS KERJA KONSOLIDASI  
PER 31 DESEMBER 2020  
(dalam ribuan rupiah)

	PT Purba	PT Sari	Penyesuaian dan Eliminasi		LKK
			Debit	Kredit	
<b>Income Statement</b>					
Sales	6.040.000	900.000	G 200.000		6.740.000
Dividend Income	80.000		E 80.000		
COGS	(2.250.000)	(300.000)	G 12.500	G 200.000	(2.362.500)
				G 30.000	(2.332.500)
Operating expense	(1.020.000)	(175.000)			(1.195.000)
Depreciation expense	(350.000)	(25.000)	D 15.000	D 5.000	(380.000)
Net Income	2.500.000	400.000			
NCI Expense			F 78.000		(78.000)
Consolidated NI					2.742.500
<b>RE Statement</b>					
RE, 1 Januari	1.968.000	300.000	B 300.000		
			B 30.000		1.938.000
Net Income	2.500.000	400.000			
Dividen	(200.000)	(00.000)		E 80.000	(200.000)
RE, 31 Desember	4.268.000	600.000		F 20.000	4.487.500
<b>Balance Sheet</b>					
Cash	5.118.000	750.000			5.868.000
Account Receivable	2.000.000	200.000			2.150.000
Inventory	800.000	150.000		G 12.500	937.500
Investment in S	800.000		72.000	B 72.000	—
Land	1.500.000	550.000			2.050.000
Building-net	1.400.000	175.000	C 135.000	D 15.000	1.635.000
Equipment-net	400.000	25.000	D 5.000	C 20.000	410.000
Goodwill			C 15.000		15.000
Unamortized excess			B 250.000	C 250.000	—
Total Asset	12.018.000	1.850.000			13.285.500
Account Payable	1.250.000	250.000			1.450.000
Bank Loan	1.500.000	500.000			2.000.000
Common Stock	5.000.000	500.000	B 500.000		5.000.000
RE, 31 Desember	4.268.000	600.000			4.487.500
NCI, equity (begin)				B 158.000	158.000
NCI ending				B 58.000	58.000
Total Liab. & Equity	12.018.000	1.850.000			