

BINUS University

Academic Career: <i>Undergraduate / Master / Doctoral *)</i>		Class Program: <i>International / Regular / Smart Program / Global-Class / BINUS Online Learning *)</i>	
<input type="checkbox"/> Mid Exam <input type="checkbox"/> Compact Term Exam <input checked="" type="checkbox"/> Final Exam <input type="checkbox"/> Others Exam : _____		Term : Odd / Even / Compact*) Period (Only for BOL) : 1 / 2 *)	
<input type="checkbox"/> Kemanggisan <input type="checkbox"/> Senayan <input type="checkbox"/> Semarang <input type="checkbox"/> Alam Sutera <input type="checkbox"/> Bandung <input type="checkbox"/> Bekasi <input type="checkbox"/> Malang		Academic Year : 2023 / 2024	
Exam Type* : Onsite / Online		Faculty / Dept. : Binus Online Learning / Akuntansi	
Day / Date** : Senin-Senin/ 30 Oktober - 6 November 2023		Code - Course : ACCT6384039 - Accounting for Small Medium Enterprise	
Time** : 00.00 – 12.00 WIB		Code - Lecturer : Tim Dosen	
Exam Specification*** : <input checked="" type="checkbox"/> Open Book <input checked="" type="checkbox"/> Open Notes <input type="checkbox"/> Close Book <input type="checkbox"/> Submit Project <input checked="" type="checkbox"/> Open E-Book <input type="checkbox"/> Oral Test		BULC (Only for BOL) : Bandung, Bekasi, Jakarta, Makassar, Malang, Palembang, Samarinda, Semarang	
Equipment*** : <input type="checkbox"/> Exam Booklet <input checked="" type="checkbox"/> Laptop <input type="checkbox"/> Drawing Paper – A3 <input checked="" type="checkbox"/> Calculator <input type="checkbox"/> Tablet <input type="checkbox"/> Drawing Paper – A2 <input type="checkbox"/> Dictionary <input type="checkbox"/> Smartphone <input type="checkbox"/> Notes		Student ID *** : Name *** : Signature *** :	
*) <i>Strikethrough the unnecessary items</i> **) <i>For Online Exam, this is the due date</i> ***) <i>Only for Onsite Exam</i>			
<p><i>Please insert the test paper into the exam booklet and submit both papers after the test.</i></p> <p><i>The penalty for CHEATING is DROP OUT!</i></p>			

PETUNJUK UJIAN

- i. Jawablah setiap pertanyaan yang berada pada bagian **PERTANYAAN UJIAN** dibawah ini
- ii. Unduh soal ujian ini, kemudian ubah file dalam bentuk PDF ini ke bentuk words
- iii. Jawaban di ketik rapi pada halaman **JAWABAN UJIAN** dibawah ini
- iv. Jawaban dikumpulkan paling lambat tanggal **6 November 2023** dalam bentuk file dan submit melalui portal ujian
- v. Format file Jawaban adalah : KodeMatakuliah-Nama Matakuliah-NIM.pdf
 Contoh : ACCT6384039-Accounting for Small Medium Enterprise -2012345678.pdf

Variasi 2

1. Financial Report in SME (LO 1, 20%)

Apabila anda hendak membuat suatu usaha UMKM, jelaskan secara detail apa yang akan anda buat:

- a. Nama dan Jenis Produk
- b. Alasan memilih produk tersebut

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- c. Target Pasar
- d. Rencana Produksi
- e. Rencana Distribusi
- f. Rencana Pemasaran

Jelaskan pula proses/tahapan penyusunan laporan keuangan pada perusahaan UMKM yang anda buat secara runtut !

2. Accounting in Merchandising Company (LO 2, 30%)

Dibawah ini adalah transaksi yang berlangsung di kedua perusahaan, PT ABC dan PT DEF.

1-Mar-22	PT. DEF membeli persediaan sebanyak \$50.000 dengan syarat 2/10,n/30, biaya angkut \$200 ditanggung oleh PT DEF
2-Mar-22	PT. ABC yang bergerak di penjualan sepeda listrik, membeli persediaan kepada vendornya PT. DEF sebesar \$10.000, biaya angkut dibayar cash oleh pembeli sebesar \$100 dengan syarat 2/10, n/30. Biaya pembuatan sepeda di PT DEF adalah total \$5.500
6-Mar-22	Sebagian barang dikembalikan ke PT. DEF sebesar \$1.000, COGS dari barang tersebut adalah \$300 bagi PT DEF
7-Mar-22	PT. ABC membayar hutangnya ke PT DEF
8-Mar-22	PT. DEF mengembalikan sebagian barang ke vendornya sebesar \$5.000
9-Mar-22	PT DEF membayar hutang atas pembelian persediaan di tanggal 1 Mar ke vendornya
13-Mar-22	PT. ABC menjual barang dengan total penjualan sebesar \$3.000 kepada PT. RR dengan syarat 3/10.n/30, COGS dari barang yang terjual adalah \$800, biaya angkut dibayar oleh PT. ABC sebesar \$20
27-Mar-22	PT RR membayar hutangnya kepada PT ABC

Diketahui : PT ABC dan PT DEF memiliki data akun seperti dibawah ini ketika akhir periode pembukuan Maret 2022 (dalam \$)

	PT ABC	PT DEF
Salaries and Wages expense	\$ 480	\$ 750
Utilities Expense	120	100
Advertising Expense	200	50
Depreciation Expense	40	100
Insurance Expense	100	80
Dividend Payment	200	100
Beginning Inventory		20.000
Ending Inventory		51.000

Ditanyakan :

- a. Buatlah jurnal atas transaksi PT ABC dengan **perpetual systems** dan closing entries PT ABC !
- b. Buatlah jurnal atas transaksi PT DEF dengan **periodic systems** dan closing entries PT DEF !

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3. Bank Reconciliation (LO 3, 20%)

Pada tanggal 31 Des 2022 data akun bank PT Makmur di pembukuan adalah **\$154.800** sedangkan di rekening bank uang perusahaan ada **\$153.570**

Terdapat empat item rekonsiliasi (reconciling items):

- Deposit in transit sebesar \$4.000, yang dibuat tanggal 31 Des 2022 diterima di bank tanggal 2 Jan 2023
- Outstanding Checks, no. 307 sebesar \$1.000, no. 308 sebesar \$4.500, dan no. 309 sebesar \$2.700
- Error pencatatan. Perusahaan menulis check dan telah dicairkan sebesar \$1.000 tetapi dicatat \$100
- Bank memoranda. Debit uang masuk dari Customer PT. RRY sebesar \$1.300, pendapatan bunga \$40, Check dicairkan ke vendor perusahaan PT Maju Bersama sebesar \$5.000, dan biaya administrasi bank \$10

Diminta :

Buatlah bank reconciliation (rekonsiliasi Bank) untuk 31 Des 2022.

4. Financial Performance Analysis (LO 4, 30%)

Dibawah ini adalah beberapa akun di laporan keuangan perusahaan dagang sebagai berikut:

	2022	2021
Current Asset	56,051,685	38,443,664
Current Liabilities	18,817,445	9,158,688
COGS	36,174,701	24,765,888
Inventory	10,398,461	6,703,066
Total Liabilities	56,093,274	45,412,640
Total Assets	87,343,738	70,662,077
Net Sales	112,069,810	68,710,522
Operating Income	52,674,440	22,943,066
Gross Profit	75,895,109	43,944,634
EBIT	39,505,830	17,207,299
EBT	31,604,664	13,765,839
Cash Flow Operation	34,801,334	18,746,874
Retained Earning	20,277,525	20,553,008
Owner's Equity	31,250,464	25,249,437

Hitunglah ratio untuk tahun 2022 dan 2021 di bawah ini dan berikan interpretasi anda atas kinerja keuangan perusahaan berdasarkan perhitungan ratio tersebut !

- Current Ratio
- Inventory Turnover
- Working Capital
- Debt Ratio
- Debt to Equity Ratio

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- f. Total Asset Turnover
- g. Operating Income Margin
- h. Gross Profit Margin
- i. Degree of Financial Leverage
- j. Operating Cashflow to Total Debt

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04, 2023*

RUBRIK PENILAIAN						
LO Level Bobot	KONTEN / ELEMEN	SKOR : % dari Bobot				NILAI Skor x bobot
		Excellent (85 – 100)	Good (75 – 84)	Average (65 – 74)	Poor (≤ 64)	
LO 1	Explain the theory of SME, accounting concepts and principles as a basis in the preparation of financial statements accordance with SMEs Accounting Standard	Able to explain the theory of SME, accounting concepts and principles as a basis in the preparation of financial statements accordance with SMEs Accounting Standards correctly without any errors	Able to explain the theory of SME, accounting concepts and principles as a basis in the preparation of financial statements accordance with SMEs Accounting Standards with minor error	Explain the theory of SME, accounting concepts and principles as a basis in the preparation of financial statements in accordance with SMEs Accounting Standards with some error	Deficient ability to explain the theory of SME, accounting concepts and principles as a basis in the preparation of financial statements in accordance with SMEs Accounting Standards Ssssssss	
LO 2	Explain the accounting activities in merchandising, service, and manufacturing SME accordance with SMEs Accounting Standard	Able to explain the accounting activities in merchandising, service, and manufacturing SME in accordance with SMEs Accounting Standards correctly without any errors	Able to explain the accounting activities in merchandising, service, and manufacturing SME in accordance with SMEs Accounting Standards with minor error	Explain the accounting activities in merchandising, service, and manufacturing SME in accordance with SMEs Accounting Standards with some error	Deficient ability to explain the accounting activities in merchandising, service, and manufacturing SME accordance with SMEs Accounting Standard	
LO 3	Explain the concept and methods relating to inventories and fraud and internal control.	Able to explain the concept and methods relating to inventories and fraud and internal control correctly without any errors	Able to explain the concept and methods relating to inventories and fraud and internal control. with minor error	Explain the concept and methods relating to inventories and fraud and internal control. with some error	Deficient ability to explain the concept and methods relating to inventories and fraud and internal control.	
LO 4	Analyse SME's performance by using the information stated in financial statement	Able to analyse SME's performance by using the information stated in financial statement correctly without any errors	Able to analyse SME's performance by using the information stated in financial statement with minor error	Analyse SME's performance by using the information stated in financial statement with some error	Deficient ability to analyse SME's performance by using the information stated in financial statement	
TOTAL NILAI UJIAN						

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JAWABAN UJIAN

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