

ESSAY

Waktu : 120 menit

Mohon jabarkan cara perhitungannya!

SOAL 1

Pada tanggal 10 Juni 2016, PT. A melakukan penjualan barang dagangan ke PT B secara kredit dengan nilai transaksi Rp. 33.000.000 (termasuk PPN). Tanggal 15 Juni 2016, PT B melakukan pembayaran sebesar 60% dan sisanya sebesar 40% dibayar pada tanggal 25 Juni 2016.

1. Buatlah jurnal penjualan dan penerimaan pembayaran di PT. A
2. Buatlah jurnal pembelian dan pembayaran di PT. B jika PPN bisa dikreditkan
3. Buatlah jurnal pembelian dan pembayaran di PT. B jika PPN tidak bisa dikreditkan

SOAL 2

Perusahaan Jaya membeli mesin pada 1 September 2010 seharga Rp160 juta. Mesin tersebut diestimasikan memiliki nilai sisa sebesar Rp16 juta pada akhir masa manfaat 8 (delapan) tahun. Hitunglah beban penyusutan untuk tahun 2010 dengan metode garis lurus!

SOAL 3

Buat Jurnal koreksi untuk transaksi – transaksi dibawah ini :

1. Buatlah jurnal koreksi atas salah catat penjualan kredit sebesar Rp 110.000.000,- (include ppn), yang dicatat sebagai penjualan tunai
2. Pada tanggal 1 Pebruari 2017 membayar sewa gedung kantor untuk jangka waktu 2 (dua) tahun sebesar Rp 48.000.000,-. Bagian pembukuan mencatat transaksi tersebut sebagai biaya sewa gedung di tahun 2017, buatlah jurnal koreksi per 31 Desember 2017.
3. Pembelian kredit sebesar Rp. 5.000.000,- (exclude PPN) salah dibukukan sebagai pembelian tunai dengan cash discount 5%
4. Bahan baku cetak senilai Rp. 35.000.000,- di retur ke supplier karena rusak, barang tersebut sudah dibayar lunas.
5. Tanggal 4 Januari, pihak perusahaan membayar beban iklan senilai Rp 172.000 ternyata saat diposting beban iklan dicatat sebesar Rp 135.000. Tanggal 6 diketahui kesalahan itu maka buatlah jurnal koreksi atas kesalahan tsb.

SOAL 4

The trial balance of Phoenix Services Inc. as of January 1, 2016 had the following normal balances:

Cash	74,210
Accounts receivable	13,500
Supplies	200
Prepaid rent	3,200
Merchandise inventory (24 @ \$265; 1 @ \$260)	6,620
Land	4000
Accounts payable	1,950
Unearned revenue	980
Salaries payable	1,000
Common stock	50,000
Retained earnings	47,800

The following transactions took place during 2016 for Phoenix Services:

1. Paid the salaries payable from 2015.
2. On March 1, 2016, Palicio established a \$100 petty cash fund to handle small expenditures.

KAP MENNIX DAN REKAN

Menara BTPN-CBD Mega Kuningan Lt. 38,
Jl. Dr. Ide Anak Agung Gde Agung, Kav 5.5-5.6, Kuningan Timur,
RT. 5/RW. 2, Setia Budi, Jakarta Selatan, 12950



3. Paid \$4,800 on May 1, 2016, for one year's lease on the company van in advance.
4. Paid \$7,200 on May 2, 2016 for one year's office rent in advance.
5. Purchased \$400 of supplies on account.
6. Purchased 100 alarm systems for \$28,000 cash during the year.
7. Sold 102 alarm systems for \$57,120. All sales were on account.
(Compute cost of goods sold using the FIFO cost flow method)
8. Paid \$2,100 on accounts payable during the year.
9. Replenished the petty cash fund on August 1. At this time, the petty cash fund had only \$7 of currency left. It contained the following receipts: office supplies expense \$23, cutting grass \$55, and miscellaneous \$14.
10. Billed \$52,000 of monitoring services for the year.
11. Paid installers and other employees a total of \$25,000 cash for salaries.
12. Collected \$89,300 of accounts receivable during the year.
13. Paid \$3,600 of advertising expense during the year.
14. Paid \$2,500 of utilities expense for the year.
15. Paid a dividend of \$10,000 to the shareholders.

Required:

Please prepare The Statement of Financial Position, the Statement of Profit or loss and OCI, Statement of Changes in Equity and Statement of Cash flow for Phoenix Services Inc.

SOAL 5

What is Audit Cycle and please describe with the details!