

PEMBAHASAN SOAL UJIAN PAI A40 (AKUNTANSI) – NO. 13 – PERIODE MEI 2017Oleh : Fista Meita K. – 23 Juli 2018

SOAL**Diketahui akun-akun dari *balance sheet* sebagai berikut :**

• <i>Bonds and other debt securities</i>	600
• <i>Long term liabilities</i>	70
• <i>Stock holder equity</i>	50
• <i>Equity securities (stocks)</i>	50
• <i>Policy loan</i>	200
• <i>Premium receivable</i>	100
• <i>Investment income due and accrued</i>	40
• <i>deferred policy acquisition cost</i>	60
• <i>Property and equipment</i>	90
• <i>Future policy benefits : life</i>	300
• <i>Mortgage loans</i>	150
• <i>Cash</i>	300
• <i>Short term investment</i>	70
• <i>Future policy benefits : annuity</i>	200
• <i>Retained earnings</i>	270
• <i>Future policy benefits : health</i>	350
• <i>Claim payable</i>	80
• <i>Account payable</i>	50
• <i>Expense due and accrued</i>	30
• <i>Cash dividends payable to stockholder</i>	50
• <i>Additional paid-in capital</i>	100
• <i>Unrealized gain (loss)</i>	110

Pilihlah jawaban yang paling mendekati

Dengan menggunakan data diatas, hitunglah :

13. *total stockholder equity*:

- a. 150
- b. 260
- c. 420
- d. 530
- e. 560

PEMBAHASAN :

- Total Stockholder equity = stock holder equity + additional paid-in capital + unrealized gain (loss) + retained earnings
= 50 + 100 + 110 + 270 = 530

Jawaban : d. 530