

PEMBAHASAN SOAL UJIAN PAI A40 (AKUNTANSI) – NO. 10 – PERIODE Mei 2017Oleh: Fista Meita K. – 23 Juli 2018

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

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| • <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:

10. *Total Policy Liabilities:*

- a. 550
- b. 850
- c. 930
- d. 1.000
- e. 1.050

PEMBAHASAN:

$$\begin{aligned} \text{Total policy liabilities} &= \text{future policy benefits} + \text{claims payable} \\ &= (\text{life} + \text{annuity} + \text{health}) + \text{claims payable} \\ &= (300+200+350) + 80 \\ &= 850 + 80 \\ &= 930 \end{aligned}$$

Jawaban: c. 930