

PEMBAHASAN SOAL UJIAN PAI A40 (AKUNTANSI) – NO.9 – PERIODE Mei 2017

Oleh: Fista Meita K. – 23 Juli 2018

SOAL:

09. Yang manakah dari kegiatan berikut ini yang merupakan kegiatan *financing activities*:

- a. Receiving investment income
- b. Issuing, repurchasing or retiring common stock
- c. Receiving investment income
- d. Increasing or decreasing the liability for future policy benefit
- e. Selling insurance products

PEMBAHASAN:

Cash flow transaction classified by type of activity¹

Type of Activity	Transactions Resulting in Cash Inflows	Transaction Resulting in Cash Outflows
Operating Activity	<ul style="list-style-type: none"> • Cash sales to customers • Receipt of securities interest and dividends • Increase in current liabilities 	<ul style="list-style-type: none"> • Payments to employees and suppliers • Interest payments to bondholders • Decrease in current liabilities
Investing Activity	<ul style="list-style-type: none"> • Sales of bonds, mortgage loans, stocks, property, buildings, and other long-term assets • Receipt of principal and interest on loan repayments 	<ul style="list-style-type: none"> • Purchase of bonds, mortgage loans, stocks, property, buildings, and other long-term assets • Making loans to others
Financing Activity	<ul style="list-style-type: none"> • Issuance of common stock • Issuance of bonds and notes • Loans from creditors 	<ul style="list-style-type: none"> • Dividend payments to stockholders • Payment of principal and interest on bonds, loans, notes, and other debt

¹ Mulligan, E. and Stone, G. (1997). *Accounting and financial reporting in life and health insurance companies*. Atlanta, Ga.: Life Management Institute, LOMA.

Dari tabel diatas dapat disimpulkan bahwa jawaban pada pilihan ganda a, c, d, dan e merupakan kerigatan dari "*operating activity*", dan pilihan ganda b merupakan bagian kegiatan dari "*financing activities*"

Jawaban: **b. *issuing, repurchasing, or retiring common stock***