

PEMBAHASAN SOAL UJIAN PAI A40 (AKUNTANSI) – NO. 6 – PERIODE MEI 2017

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SOAL

Diketahui akun-akun dari ***statement of cash flow sebagai*** berikut :

- | | |
|---|------|
| • <i>Purchase of securities</i> | 900 |
| • <i>Increase in accrued investment income</i> | 50 |
| • <i>Premium income receipt</i> | 510 |
| • <i>Disbursement of policy dividend</i> | 10 |
| • <i>Net income</i> | 160 |
| • <i>Purchase of equipment</i> | 90 |
| • <i>Sales of securities</i> | 1000 |
| • <i>Cash payment for stockholder dividend</i> | 20 |
| • <i>Increase in deferred policy acquisition cost</i> | 10 |
| • <i>Beginning period cash balance</i> | 30 |
| • <i>Disbursement of policy benefit</i> | 270 |
| • <i>Operating expense</i> | 200 |
| • <i>Income taxes</i> | 40 |
| • <i>Investment income receipt</i> | 60 |
| • <i>Increase in benefit payable</i> | 50 |

Pilihlah jawaban yang paling mendekati

Apabila digunakan metode tidak langsung (*indirect method*), hitunglah:

6. *total adjustment dari cash flow from operating activities:*

- a. -10
- b. -50
- c. -60
- d. 100
- e. 110

PEMBAHASAN

- *Total adjustment* dari *cash flow from operating activities* = *increase in benefits payable* + increase in accrued investment income + *increase in deferred policy acquisition costs*
$$\text{Total adjustment dari cash flow from operating activities} = 50 + (-50) + (-10) = -10$$

Jawaban: a. -10