

PEMBAHASAN SOAL UJIAN PAI A40 (AKUNTANSI) – NO. 1 – 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 langsung (*direct method*), hitunglah:

1. *Total cash disbursement from operating activities:*
 - a. 470
 - b. 490
 - c. 510
 - d. 520
 - e. 570

PEMBAHASAN

- *Total cash disbursement = policy benefit + policy dividends + operating expenses + income tax*

$$\textit{Total cash disbursement} = 270 + 10 + 200 + 40 = 520$$

Jawaban: d. 520