

**PEMBAHASAN SOAL UJIAN PAI A40 (AKUNTANSI) – NO. 3– 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:

3. *Net cash flow used for financing activities:*

- a. -10
- b. -20
- c. -30
- d. 20
- e. 30

**PEMBAHASAN:**

- *Net cash flow used for financing activities = cash payment for stockholder dividend*  
= -20 (karena uang digunakan untuk membayar *dividend* kepada *stockholder*)

Jawaban : b. -20