

PEMBAHASAN SOAL UJIAN PAI A40 (Akuntansi) – NO. 4– PERIODE MEI 2017Oleh : Fista Meita K. – 24 Juli 2018

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:4. *Ending cash balance*:

- 60
- 70
- 90
- 110
- 120

PEMBAHASAN:

- *Ending cash balance = net increase (decrease) in cash + beginning period cash balance*
- *Net increase (decrease) in cash = Net cash flow from operating activities + net cash flow from investing activities + net cash flow used for financing activities*
- *Net cash flow from operating activities = Total cash receipt – Total cash disbursement*

$$\begin{aligned} \text{Total cash receipt} &= \text{premium income receipt} + \text{investment income receipt} \\ &= 510 + 60 = 570 \end{aligned}$$

$$\begin{aligned} \text{Total cash disbursement} &= \text{policy benefit} + \text{policy dividends} + \text{operating expenses} + \\ &\quad \text{income tax} \end{aligned}$$

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

$$\text{Net cash flow from operating activities} = 570 - 520 = 50$$

- *Net cash flow from investing activities = sales of securities + purchase of securities + purchase of equipment*

$$\text{Net cash flow from investing activities} = 1.000 + (-900) + (-90) = 10$$

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

$$\text{Net increase (decrease) in cash} = 50 + 10 + (-20) = 40$$

- *Beginning period cash balance = 30*
- *Ending cash balance = 40 + 30 = 70*

Jawaban: b.70