

MODUL PRAKTIKUM
AKUNTANSI KEUANGAN LANJUTAN 1



Oleh :
Team Dosen Advanced Accounting

Program Studi Akuntansi
Fakultas Ekonomi
Universitas Esa Unggul
Jakarta

MODUL PRAKTIKUM

AKUNTANSI KEUANGAN LANJUTAN I

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Lembar Pemeriksaan Dosen

KUMPULAN SOAL LATIHAN

AKUNTANSI KEUANGAN LANJUTAN I

Nama Mahasiswa : _____

N I M : _____

Kelas/program : _____

Dosen : _____

Bab	Tanggal	Tanda Tangan Dosen	Bab	Tanggal	Tanda Tangan Dosen
Bab 1			Bab 8		
Bab 2			Bab 9		
Bab 3			Bab 10		
Bab 4			Bab 11		
Bab 5			Bab 12		
Bab 6			Bab 13		
Bab 7			Bab 14		

Partnerships: Formation, Operations, Ownership Changes, and Liquidation

TES FORMATIF 1

Pilih salah satu jawaban yang paling tepat dari beberapa alternatif jawaban yang disediakan !

- 1) Berikut ini yang bukan merupakan prinsip pemilikan dan pengelolaan bersama, adalah:
 - A. Pemilikan bersama dari persekutuan
 - B. Bila ada resiko ditanggung bersama
 - C. Bila memperoleh laba dibagi bersama
 - D. Silent Partner tidak memperoleh laba, hanya gaji saja.
 - E. Tidak ada jawaban yang benar
- 2) Pernyataan berikut ini yang bukan merupakan ketentuan yang diatur di dalam perjanjian persekutuan adalah:
 - A. Ketentuan mengenai Sekutu
 - B. Ketentuan mengenai Pembagian Hutang.
 - C. Ketentuan mengenai Pembagian Laba
 - D. Ketentuan mengenai Permodalan
 - E. Tidak ada jawaban yang benar
- 3) Karakteristik persekutuan adalah umurnya terbatas, hal ini disebut juga:
 - A. Unlimited Liability
 - B. Mutual Liability
 - C. Limited Life
 - D. Mutual Agency
 - E. Tidak ada jawaban yang benar
- 4) Karakteristik persekutuan yang menyebutkan “ Participation on Partnership Profit”, artinya adalah:
 - A. Masing-masing sekutu mempunyai hak di dalam pembagian laba atau rugi persekutuan.
 - B. Kekayaan yang disetor ke dalam sekutu sudah bukan lagi milik sekutu penyotor.
 - C. Tanggung jawab masing-masing sekutu tidak terbatas, kecuali sekutu pasif sebatas modal saja
 - D. Masing-masing sekutu berpartisipasi sebagai agen (wakil)
 - E. Tidak ada jawaban yang benar
- 5) Karakteristik persekutuan yang menyebutkan “Mutual Liability”, artinya adalah:
 - A. Masing-masing sekutu mempunyai hak di dalam pembagian laba atau rugi persekutuan
 - B. Kekayaan yang disetor ke dalam sekutu sudah bukan lagi milik sekutu penyotor
 - C. Tanggungjawab terhadap utang persekutuan adalah pada sekutu-sekutunya
 - D. Tanggung jawab masing-masing sekutu tidak terbatas, kecuali sekutu pasif sebatas modal saja
 - E. Tidak ada jawaban yang benar
- 6) Yang menyebabkan modal persekutuan dicatat disisi kredit adalah:
 - A. Penambahan Piutang
 - B. Penambahan modal dan pembagian laba
 - C. Transaksi Prive
 - D. Penambahan hutang

- E. Tidak ada jawaban yang benar
- 7) Berikut ini pernyataan yang benar mengenai cara mendirikan persekutuan dengan mengubah pemilikan perusahaan perseorangan yang sudah ada:
- Pengakuan Aktiva Bersih yang disetor
 - Pembukuan Hutang masing-masing sekutu
 - Penilaian Modal masing-masing sekutu
 - Penentuan modal masing-masing sekutu
 - Tidak ada jawaban yang benar
- 8) Yang menyebabkan rekening Prive di dalam persekutuan dicatat disisi debet adalah, kecuali:
- Penerimaan laba persekutuan
 - Pembayaran gaji sebagai pembagian laba
 - Pembayaran bonus sebagai pembagian laba
 - Bagian rugi yang harus ditanggung sekutu
 - Tidak ada jawaban yang benar
- 9) Apabila Avin dan Huges mendirikan persekutuan Gono-Gini dengan perbandingan modal 1: 3 dengan total modal Rp. 600 juta apabila kemudian masuk sekutu baru Reza yang menyeter modal Rp. 240 juta maka besarnya modal bila diakui dengan metode bonus adalah sebesar:
- Rp. 240 juta
 - Rp. 300 juta
 - Rp. 270 juta
 - Rp. 280 juta
 - Tidak ada jawaban yang benar
- 10) Apabila Avin, Huges dan Reza yang mendirikan persekutuan Gono-Gini tersebut diatas (no.9), Modalnya diakui dengan metode goodwill. Atas masuknya Reza sebagai sekutu baru maka besarnya goodwill Reza adalah:
- Rp. 50 juta
 - Rp. 60 juta
 - Rp. 40 juta
 - Rp. 55 juta
 - Tidak ada jawaban yang benar

Cocokkanlah jawaban Anda dengan Jawaban yang benar dalam diskusi kelas dan refensi buku, dan hitunglah jumlah jawaban yang benar. Kemudian gunakan rumus di bawah ini untuk mengetahui tingkat penguasaan dalam materi Kegiatan Belajar 1.

Rumus

$$\text{Tingkat Penguasaan} = \frac{\text{Jumlah Jawaban yang benar}}{10} \times 100\%$$

Arti tingkat penguasaan materi :

90 % - 100 % = baik sekali

80 % - 89 % = baik

70 % - 79 % = sedang

< 70 % = baik sekali

TEORI

1. Apa yang dimaksud dengan "Ownership of an Interest in a Partnership"?
2. Apa yang dimaksud dengan "Right to Dispose of Partnership Interest"?
3. Apa yang dimaksud dengan Persekutuan dalam arti luas maupun dalam arti sempit ?
4. Apa saja yang menjadi ketentuan dalam perjanjian pendirian persekutuan?
5. Sebutkan jenis persekutuan !
6. Apa yang dimaksud dengan *silent partner*?
7. Sebutkan karakteristik utama dari persekutuan!
8. Sebutkan cara pembentukan persekutuan !
9. Apa perbedaan pembentukan persekutuan antara metode goodwill dengan metode bonus?
10. Anton, Toni dan Manto adalah tiga orang sarjana hukum, merencanakan mendirikan sebuah firma hukum yang diberi nama Firma "ATM" dan berkedudukan di Jakarta. Anton menyerahkan uang tunai sebesar Rp 75.000.000 sebagai setoran modal, Anton menyerahkan sebuah ruko senilai Rp 120.000.000 sebagai setoran modal dan Manto menyerahkan sebuah kendaraan senilai Rp 105.000.000 sebagai setoran modal. Maka atas penyerahan harta sebagai setoran modal ini, dibuat jurnal pembentukan persekutuan.
11. Arya dan Nindita sepakat membentuk sebuah firma, yang diberi nama Firma Gaby. Setoran masing-masing adalah:
- 12.

	Arya (nilai wajar)	Nindita (nilai wajar)
Kas	Rp 2.500	Rp 2.500
Tanah (harga perolehan Nindita Rp 4.000)		5.500
Bangunan (harga perolehan Nindita Rp 10.000)		15.000
Persediaan (harga perolehan Arya Rp 5.000)	4.000	
Hutang hipotik		8.000

Dari data diatas buatlah:

- a. Jurnal pembentukan firma Gaby, apabila masing-masing sekutu modalnya sebesar aktiva bersih yang disetorkan.
- b. Jurnal pembentukan firma Gaby dengan menggunakan pendekatan bonus, apabila pembagian modal sama besar.
- c. Jurnal pembentukan firma Gaby dengan menggunakan pendekatan goodwill, apabila pembagian modal sama besar.

KASUS

1. Tuan Artha & Tuan Graha sepakat mendirikan usaha persekutuan firma dengan nama "GATRA ". Sebagai setoran awal masing-masing sekutu menyetorkan sbb : Artha : Sebesar Rp 240.000.000 sedangkan Graha sebesar Rp 200.000.000
 - a). Bagaimana pengakuan dan pencatatan setoran modal awal pendirian persekutuan tersebut dengan menggunakan metode bonus? Buatlah juga jurnal yang diperlukan!
 - b). Bagaimana pengakuan dan pencatatan setoran modal awal pendirian persekutuan tersebut dengan menggunakan goodwill? Buatlah juga jurnal yang diperlukan!

2. Bapak Upin & Ipin mendirikan usaha dengan nama "PT. MAKMUR". Masing-masing menyetorkan modal: Upin berupa uang tunai (Kas) Rp 150.000.000,- dan Ipin berupa Gedung, Tanah dan Truk dengan nilai Rp 225.000.000,-; Rp 160.000.000,- dan Rp 175.000.000,-. Dari informasi ini Saudara diminta
 - a) menyusun bagaimana cara mengakui setoran modal awal pendirian persekutuan tersebut apabila menggunakan metode bonus dan metode goodwill?
 - b) buatlah jurnal yang diperlukan dan Neraca awal atas setoran pendirian firma tersebut!
3. Tiga orang yaitu Doni, Endah (keduanya bekas foto model) dan Ferdy 2001 mendirikan persekutuan yang usahanya berupa foto studio bernama "MODEL". Mereka menyetorkan modal, masing-masing:
 - Doni Rp 12.500.000 dan kursi dengan nilai buku Rp 3.000.000 dan nilai pasar Rp 5.000.000
 - Endah Rp 15.000.000 dan peralatan foto dengan nilai buku Rp 2.500.000 dan nilai pasarnya Rp 4.500.000.
 - Ferdy Rp 2.000.000 dan Ruko dengan nilai buku Rp 20.000.000 namun nilai pasarnya Rp 23.000.000
 - a) Berapakah besarnya setoran modal yang diakui bila persekutuan yang akan didirikan menggunakan metode bonus?
 - b) Buatlah laporan pengakuan setoran dan jurnal untuk setiap transaksi yang berkaitan dengan setoran modal tersebut dan neracanya setelah ada pemberian bonus!
4. Tiga orang yaitu Andi, Beni, dan Cindy pada tahun 1991 mendirikan persekutuan yang usahanya berupa café bernama "MOGE". Mereka menyetorkan modal sebesar:
 - Andi Rp. 10.500.000 dan kursi dengan nilai buku Rp. 3000.000 dan nilai pasar Rp. 4000.000.
 - Beni Rp. 13.000.000 dan peralatan dapur dengan nilai buku Rp. 2500.000 dan nilai pasarnya Rp. 4500.000.
 - Cindy Rp. 1000.000 dan tanah dan bangunan dengan nilai buku Rp 19.000.000 namun nilai pasarnya Rp. 21.000.000.
 - a) Berapakah besarnya setoran modal yang diakui bila persekutuan yang akan didirikan menggunakan metode goodwill?
 - b) Buatlah laporan pengakuan setoran, jurnal untuk setiap transaksi yang berkaitan dengan setoran modal tersebut dan neracanya setelah ada pengakuan goodwill!
5. Persekutuan Maria, Tanti, Ina, menyatakan bahwa laba dibagi berdasarkan:
 - a. Maria menerima gaji Rp 12.000 dan Ina Rp 9.000 atas waktu yang diberikan untuk persekutuan.
 - b. Seluruh sekutu mendapat 10% bunga dari saldo modal rata-rata.
 - c. Sisa laba atau rugi dibagi sama rata diantara ketiga sekutu.

Pada tanggal 1 Januari 19x2, saldo modal Maria Rp 100.000, Tanti sebesar Rp 80.000 dan Ina Rp 75.000. Selama 19x2 Tanti menambah investasi sebesar Rp 20.000 dan melakukan prive Rp 3.000, sedangkan Maria dan Ina mengambil prive masing-masing Rp 5.000.

Diminta :

Buatlah skedul untuk mengalokasikan laba bersih persekutuan Rp 90.000 untuk tahun 19x2.

6. Pada awal tahun 2001 Upin dan Ipin sepakat mendirikan Persekutuan "Murah Rejeki". Upin sudah mempunyai perusahaan perseorangan "Sumber Rejeki" yang bergerak di bidang servis dan perawatan kendaraan bermotor dan akan menggunakan aktiva bersih perusahaan perseorangan tersebut sebagai setoran modal. Sedangkan Ipin akan menyetor modal berupa

kas sebesar Rp 375.000.000,- untuk mendirikan persekutuan baru. Neraca perusahaan perseorangan Upin pada saat itu sebagai berikut:

Dalam hubungannya dengan setoran Upin tersebut telah disepakati adanya penyesuaian sebagai berikut :

1. Cadangan kerugian piutang diakui sebesar 10 % dari saldo piutang dagang.
2. Persediaan barang dagangan dinilai berdasarkan nilai pasarnya yaitu Rp 60.000.000
3. Diakuinya adanya goodwill sebesar Rp 15.000.000
4. Nilai tanah disepakati sebesar Rp 75.000.000
5. Diakuinya adanya utang biaya sebesar Rp 6.000.000

**Perusaha Jasa “Sumber Rejeki”
Neraca per 31 Desember 2000**

		(dalam Rp)
Aktiva:		
Kas		37.500.000
Piutang Dagang		45.000.000
Persediaan Brg. Dagang		52.500.000
Tanah		42.000.000
Gedung	37.500.000	
Akumulasi Penyusutan	22.500.000	
		15.000.000
Mebel dan Peralatan	22.500.000	
Akumulasi Penyusutan	12.000.000	
		10.500.000
Total Aktiva		202.500.000
Pasiva:		
Utang Bank		82.500.000
Modal Upin		120.000.000
Total Pasiva		202.500.000

Pertanyaan:

- a) Atas transaksi tersebut diatas buatlah Neraca dan pencatatan pembentukan persekutuan dengan metode pembukuan lama (metode pembukuan inelanjutkan pencatatan persekutuan lama)?
 - b) Atas transaksi tersebut diatas buatlah Neraca dan pencatatan pembentukan persekutuan dengan metode pembukuan baru?
7. Anton, Toni dan Manto adalah tiga orang sarjana hukum, merencanakan mendirikan sebuah firma hukum di Jakarta. Anton menyerahkan uang tunai sebesar Rp 75.000.000 sebagai setoran modal, Anton menyerahkan sebuah ruko senilai Rp 120.000.000 sebagai setoran modal dan Manto menyerahkan sebuah kendaraan senilai Rp 105.000.000 sebagai setoran modal. Firma ini diberi nama Fa “ATM”. Selama tahun 2001 Fa. “ATM” memperoleh laba sebesar Rp 90.000.000. Buatlah jurnal pembagian laba yang diperlukan, seandainya Fa. “ATM” membagi laba-rugi dengan cara :
- a) Secara merata.
 - b) Dalam rasio tertentu 40% : 30% : 30%.
 - c) Dalam rasio modal sekutu.
 - d) Bunga diberikan atas modal sekutu dengan nilai 20%, sisanya diberikan sesuai dengan rasio tertentu.
8. Pada 10 Januari 2001 Tuan Burhan dan Tuan Teddy sepakat untuk mendirikan persekutuan baru dengan nama “RUKUN SANTOSO”. Tuan Burhan sebelumnya telah memiliki

perusahaan perorangan dengan neraca seperti diatas dan Tuan Teddy akan menyetorkan modal berupa kas sebesar Rp. 170.000.000. Bila kemudian terdapat beberapa hal untuk penyesuaian berikut:

- Cadangan kerugian piutang perlu diakui sebesar 10% dari saldo piutang dagang.
- Persediaan dinilai dari nilai pasarnya sebesar Rp. 50 juta,
- Diakui adanya goodwill yang timbul dari usaha yang dijalankan selama ini sebesar Rp. 15 juta.
- Nilai tanah dinilai kembali seharga Rp. 45 juta. Diakui adanya hutang gaji sebesar Rp 7 juta.

Perhatikan neraca dari perusahaan dagang di bawah ini!

Perusahaan dagang " SANTOSO "
Neraca Per 31 Desember 2000

Aktiva:		
Kas		45.000.000
Piutang Dagang	77.500.000	
Cad. Kerugian Piutang	(5.000.000)	
		72.500.000
Persediaan Brg. Dagang		52.500.000
Tanah		45.000.000
Gedung	60.000.000	
Akumulasi Penyusutan	(22.500.000)	
		37.500.000
Mebel dan Peralatan	30.000.000	
Akumulasi Penyusutan	(12.000.000)	
		18.000.000
	Total Aktiva	270.500.000
Pasiva:		
Utang Bank		112.500.000
Modal Burhan		158.000.000
	Total Pasiva	270.500.000

Diminta:

Buatlah system pencatatan secara lengkap untuk mendirikan persekutuan "RUKUN SANTOSO" dengan metode pembukuan lama (berdasarkan neraca perusahaan "SANTOSO" milik Tuan Burhan).

9. Perhatikan rekapitulasi saldo modal sekutu X, Y dan Z pada Tahun 2000 di bawah ini, untuk menjawab soal no. 1 sampai dengan 4!

Sekutu	Periode	Saldo Modal
Sekutu X	1/1-1999	Rp. 64.000.000
	1/5-1999	Rp. 70.000.000
	1/9-1999	Rp. 75.000.000
Sekutu Y	1/1-1999	Rp. 64.000.000
	1/7-1999	Rp. 74.000.000

Sekutu Z	1/1-1999	Rp. 60.000.000
	1/4-1999	Rp. 70.000.000
	1/8-1999	Rp. 80.000.000
Laba yang dibagi pada akhir tahun 1999 adalah sebesar Rp 25.000.000		

- Berdasarkan tabel di atas hitunglah pembagian rugi-laba persekutuan X, Y dan Z berdasarkan saldo modal awal!
 - Berdasarkan tabel di atas hitunglah pembagian rugi-laba persekutuan X, Y dan Z berdasarkan saldo modal akhir!
 - Bila ada tambahan informasi sebagai berikut: Bunga modal 10%, Gaji perbulan X, Y dan Z masing-masing Rp. 600.000, Rp. 600.000, dan Rp. 750.000, Bonus 5% untuk X karena prestasi kerjanya. Pembagian laba perusahaan pada akhir tahun 1999 meningkat menjadi Rp. 50.000.000, maka:
 - Hitunglah pembagian laba mereka setelah bunga modal, gaji dan bonus mereka dengan metode rasio modal rata-rata.
 - Buatlah laporan perubahan modal bila diketahui prive X, Y dan Z masing-masing Rp. 5.000.000, Rp. 6.500.000, dan Rp. 6.500.000.
 - Buatlah jurnal dari semua transaksi akuntansi dari soal no.C dan laporan perubahan modalnya!
10. Perhatikan tabel Fa "X" tentang rekapitulasi setoran modal masing-masing sekutu menurut periodenya

Periode setoran	Sekutu X	Sekutu Y	Sekutu Z
1 Jan 2001	55.000.000	65.000.000	60.000.000
1 April 2001	60.000.000	-	-
1 Juni 2001	65.000.000	70.000.000	60.000.000
1 Agustus 2001	75.000.000	72.000.000	75.000.000
1 Sept 2001	-	78.000.000	-

Apabila dalam satu tahun operasi Fa "X" memperoleh laba sebesar Rp 36.000.000,- maka

Hitunglah :

- Pembagian laba masing-masing sekutu berdasarkan metode rasio tertentu!
 - Pembagian laba masing-masing sekutu berdasarkan metode modal awal!
 - Pembagian laba masing-masing sekutu berdasarkan metode modal akhir!
 - Pembagian laba masing-masing sekutu berdasarkan metode modal rata-rata!
 - Buatlah jurnal untuk pencatatan laba dengan metode rata-rata!
 - Buatlah laporan perubahan modal setelah penentuan laba berdasarkan metode rata-rata!
11. Menghitung pembagian Laba dengan memperhitungkan Bunga Modal, Gaji dan Bonus

Periode setoran	Sekutu X	Sekutu Y	Sekutu Z
1 / 1 '01	55.000.000	65.000.000	60.000.000
1 / 4 '01	60.000.000	-	-
1 / 6 '01	65.000.000	70.000.000	60.000.000
1 / 8 '01	75.000.000	72.000.000	75.000.000

1 / 11 '01	-	78.000.000	-
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Laba yang dibagi Rp 36.000.000. Masing-masing sekutu melakukan prive sbb:

Sekutu X 6.000.000
 Sekutu Y 7.500.000
 Sekutu Z 6.500.000

Diketahui informasi sebagai berikut:

- laba Rp 40.000.000
- gaji sekutu X = Rp 550.000
- gaji sekutu Y = Rp 700.000
- gaji sekutu Z = Rp 450.000
- bonus untuk sekutu Y sebesar 5 % dari laba total
- bunga modal 5% dari modal awal
- proporsi pembagian laba berdasarkan rasio modal awal.

Pertanyaan:

Hitung berapa pembagian laba-rugi setelah memperhitungkan bunga modal; gaji & bonus?

12. Berdasarkan contoh diatas, selama tahun 2008, Firma "AB" memperoleh laba bersih sebesar Rp. 70.000.000.- dan perubahan modal sekutu sbb :

Modal Andi,	
Saldo 1 Januari 2008	Rp. 99.456.000.-
1 April 2008, tambahan investasi	Rp. 20.000.000,-
1 Agustus 2008, pengambilan	Rp. 15.000.000,
1 November 2008, tambahan investasi	Rp. 10.000.000.-
Modal Budi	
Saldo 1 Januari 2008	Rp. 80.000.000.-
1 Maret 2008, tambahan investasi	Rp. 30.000.000,-
1 Juli 2008, pengambilan	Rp. 10.000.000,
1 Oktober 2008, tambahan investasi	Rp. 5.000.000.-

Penentuan pembagian laba rugi Firma "AB" pada 31 Desember 2008, dengan cara :

- Laba Rugi dibagi sama.
- Laba Rugi dibagi dengan perbandingan $A : B = 3 : 2$
- Laba Rugi dibagi dengan perbandingan Modal, ada 3 dasar penentuan laba rugi :
 - Perbandingan modal awal
 - Perbandingan modal akhir
 - Perbandingan modal rata-rata

13. Cicilia dan Sri adalah sekutu dalam sebuah ritel dan membagi laba 60% untuk Cicilia dan 40% untuk Sri. Saldo modal Cicilia dan Sri per 31 Des 20x2 masing-masing adalah 180.000. Pada suatu saat Probo membeli 1/3 kepemilikan persekutuan dengan harga 150.000. Buatlah jurnal untuk mencatat masuknya Jono [diasumsikan aktiva persekutuan dinilai ulang].

14. Saldo modal dan rasio pembagian modal persekutuan DSD :

Modal Danis (30%)	Rp 80.000
Modal Sigit (50%)	90.000
Modal Dino (20%)	70.000

Sekutu setuju untuk menerima Sukri untuk 20% kepemilikan dalam modal dan laba usaha. Persekutuan baru tersebut bernama DDS2.

- a. buatlah jurnal untuk mencatat masuknya Sukri kedalam persekutuan dengan mengasumsikan bahwa ia menginvestasikan 50.000 untuk 20% kepemilikan dan modal persekutuan dinilai ulang.
- b. buatlah jurnal untuk mencatat masuknya Sukri kedalam persekutuan dengan mengasumsikan bahwa ia menginvestasikan 70.000 untuk 20% kepemilikan dan modal persekutuan dinilai ulang.

15. Persekutuan Tini dan Karman sedang dalam proses likuidasi. Saat ini posisi keuangan perusahaan menunjukkan

Kas	10.000	Hutang dagang	15.000
Piutang dagang	25.000	Modal Tini	30.000
Persediaan	30.000	Modal Karman	20.000

Pada saat ini persediaan dijual seharga 20.000, piutang yang berhasil ditagih 21.000 sedangkan sisa piutang tidak dapat ditagih lagi. Laba dibagi 60% untuk Tini dan 40% untuk Karman.

Diminta:

Skedul pembagian kas dan jurnal dari proses likuidasi tersebut.

16. Persekutuan NenSi yang terdiri dari dua orang yaitu nenek dan Sihir memiliki posisi keuangan:

Kas	39.000	Hutang dagang	5.000
Persediaan	16.000	Modal Nenek (40%)	15.000
		Modal Sihir (60%)	35.000

Saat ini persekutuan NenSi harus dilikuidasi. Semua persediaan laku dijual dengan harga 10.000.

Diminta:

Skedul pembagian kas dan jurnal dari proses likuidasi tersebut.

17. Firma "ATM" yang didirikan oleh Anton, Toni dan Manto yang saldo modalnya adalah sebesar Rp 75.000.000 untuk Anton dan sebesar Rp 120.000.000 untuk Toni dan sebesar Rp 105.000.000 untuk Manto. Firma ATM menyepakati pembagian laba-rugi dengan perbandingan sebesar 4:3:3 masing-masing untuk Anton, Toni dan Manto.

Jika seandainya, setahun setelah pendiriannya, Ani berniat menjadi anggota firma ATM dengan menyerahkan modal berupa uang tunai sebesar Rp 120.000.000. Dan atas setoran modalnya tersebut Ani diberikan hak sebesar 25% dari total modal yang baru, sedangkan sisa setorannya akan diberikan sebagai bonus secara merata kepada anggota yang lain.

Diminta :

- a. Jumlah modal baru firma sebesar
- b. Jurnal atas transaksi tersebut di atas.

18. Firma "ATM" yang didirikan oleh Anton, Toni dan Manto dalam contoh diatas, yang saldo modalnya adalah sebesar Rp 75.000.000 untuk Anton dan sebesar Rp

120.000.000 untuk Toni dan sebesar Rp 105.000.000. untuk Manto. Firma ATM menyepakati pembagian laba-rugi dengan perbandingan sebesar 4:3:3 masing-masing untuk Anton, Toni dan Manto. Setahun setelah pendiriannya, Anton berniat mengundurkan diri karena alasan kesehatan tubuh. Disepakati bersama, bahwa untuk menghormati jasanya, Anton akan memperoleh pengembalian modal sebesar Rp 90.000.000. Kekurangan atas pengembalian modal Anton sebesar Rp 15.000.000 (karena saldo modal Anton hanya sebesar Rp 75.000.000) dapat diambilkan dari berbagai sumber, antara lain dari saldo modal anggota yang masih bertahan, dibentuk atau ditambahkan pada goodwill. Seandainya kekurangan pembayaran modal akibat pengunduran diri Anton tersebut di ambilkan dari anggota lama dengan perbandingan merata.

Diminta : Buatlah jurnal transaksi tersebut.



Accounting for Branch Operations

1. PT. Getsmany memiliki dua cabang di Yudea dan Kanaan. Barang dikirim ke cabang tersebut dengan menggunakan harga pokok ditambah 20%, ditambah ongkos angkut. Pada tanggal 25 Des 20x4, PT. Getsmany mengirimkan barang kepada cabang Yudea senilai Rp 5.500 ditambah ongkos angkut Rp 200 dibayar PT. Getsmany. Pada tanggal 26 Des 20x4 dikirim ke cabang Kanaan Rp 160 ditambah biaya angkut Rp 50. Buatlah jurnal yang diperlukan.
2. Berikut ini transaksi PT. Noel dengan cabangnya.
 - a. Kantor pusat mengirimkan kas ke kantor cabang Rp 2.600
 - b. Kantor pusat mengirimkan barang dagangan ke kantor cabang sebesar Rp 2.400, biaya kirim Rp 75 dibayar oleh cabang.
 - c. Kantor pusat mengirimkan mebel ke kantor cabang dengan harga Rp 2.600
 - d. Kantor pusat membebankan biaya ke kantor cabang sebagai berikut 1) Biaya depresiasi Rp 200, 2) Biaya Advertensi sebesar Rp 45, 3) Biaya Sewa Rp 55, kantor pusat telah mencatat biaya-biaya tersebut dalam rekening macam-macam biaya.
 - e. Kantor Cabang mengirimkan kas ke kantor Pusat Rp 800
 - f. Kantor Cabang memberitahu kantor Pusat, bahwa kantor cabang telah membayar utang kantor pusat kepada Tuan Filipus sebesar Rp 150.
3. PT. Agung berkantor pusat di Bandung, mengirimkan kas ke kantor cabang Pekanbaru sebesar Rp. 125.000.000,- kemudian kantor pusat memerintahkan kantor cabang Pekanbaru untuk mengirimkan kas pada kantor cabang Jambi sebesar Rp. 90.000.000.-
Diminta :
Buatkan jurnal transaksi untuk kantor pusat dan kantor cabang.
4. PT. X berkantor pusat di Jakarta, mengirim barang dagang ke kantor cabang Padang dengan harga pokok Rp. 50.000.000.-, ongkos angkutnya Rp. 3.000.000.-. Kemudian kantor pusat memerintahkan kantor cabang Padang untuk mengirimkan barang dagang tersebut ke kantor cabang Jambi, ongkos angkutnya Rp. 1.500.000.-. Jika barang dagang tersebut ditransfer dari Jakarta. Langsung ke Jambi maka ongkos angkutnya Rp. 3.800.000.-
Diminta :
Buatkan jurnal transaksi untuk kantor pusat dan kantor cabang.
5. Pt. Liberty mengoperasikan dua buah toko yaitu kantor pusat dan cabang Mampang. Pada tanggal 31 Des 20x1 akun Cabang Mampang pada buku kantor pusat memiliki saldo Rp 340. Pada tanggal yang sama, akun Kantor Pusat pada buku cabang Mampang menunjukkan saldo Rp 319. kedua toko menggunakan harga 120% markup diatas harga pokok, tetapi kantor pusat mengirimkan barang ke cabang sesuai harga pokok. Persediaan akhir Mampang mencakup Rp 20 persediaan yang diterima dari kantor pusat. Cabang

Mampang mengirimkan uang sebesar Rp 15 ke kantor pusat tgl 15 Des 20x1, namun baru diterima tgl 5 Jan 20x2. Kantor Pusat mengalokasikan biaya Rp 5 ke cabang Mampang, tetapi cabang Mampang belum mencatat. Cabang Mampang membayar iklan Natal Rp 2, yang harus dialokasikan secara imbang antara dua toko. Kantor pusat belum mencatat hal ini.

Buatlah rekonsiliasi dan jurnal penyesuaiannya.

6. Diketahui saldo rekening Kantor Cabang di Kantor Pusat PT. Garuda per 31 Des 1999 sebesar Rp 8.120 dan saldo rekening Kantor Pusat di kantor cabang PT. Garuda tgl yang sama Rp 5.400. Penyebabnya:
 - a. Tgl 30 Des 1999 Pusat mengirim barang dagangan Rp 1.200. tetapi sampai 31 Des 1999 belum sampai ke Cabang.
 - b. Tgl 31 Des 1999 Cabang mengirim uang ke Pusat Rp 2.000. tetapi sampai 31 Des 1999 belum sampai ke Pusat.
 - c. Utang dagang kantor cabang Rp 250 telah dilunasi kantor pusat. Sampai 31 Des 1999 cabang belum menerima pemberitahuan dari kantor pusat.
 - d. Piutang dagang kantor pusat kepada Tuan Heri sebesar Rp 500 telah diterima kantor cabang. Sampai 31 Des 1999 kantor Pusat belum diberitahu.
 - e. Kantor pusat keliru mencatat pengiriman barang dagangan ke cabang Rp 570. jumlah yang benar adalah Rp 750.
 - f. Tgl 31 Des 1999 cabang melaporkan laba terlalu kecil Rp 50.

Buatlah rekonsiliasi dan jurnal penyesuaiannya.

7. PT. ABADI bergerak dibidang distributor OHP. Pada tanggal 1 Oktober 2001 membuka agen di ATK. Sistem pencatatan persediaan periodikal. Kantor Pusat mencatat operasi agen dengan metode "R/L agen dihitung tersendiri". Menggunakan sisitem dana tetap untuk kas kecil. Transaksi selama bulan Oktober 2001 adalah sbb :
 - (a) Kantor Pusat mengirim kas kepada agen sebesar Rp. 1.000.000,-
 - (b) Penjualan melalui Agen secara kredit seharga Rp. 5.000.000,-
 - (c) Penagihan oleh kantor pusat atas piutang usaha agen Rp. 5.000.000
 - (d) Beban yang dibayar oleh kantor pusat Rp. 1.000.000
 - (e) Agen mempertanggungjawabkan pengeluaran dan menerima dana kas kecil sebesar Rp. 200.000,-
 - (f) Harga pokok barang yang dijual melalui agen adalah Rp. 2.500.000,-

Buatkan jurnal penyesuaian

8. PT. Medico Jaya adalah perusahaan berkembang yang bergerak di Industri makanan, berkedudukan di Semarang. Karena reaksi pasar yang bagus terhadap produknya maka PT. Medico Jaya pada awal Desember 2011 mendirikan kantor cabang baru di solo. berikut transaksi yang terjadi di cabang solo pada bulan Desember 2011

Tanggal	Kejadian / Transaksi
1 des 11	<ul style="list-style-type: none"> • Menerima kas Rp.40.000.000 dari kantor pusat • Membayar sewa kantor untuk 1 tahun sebesar Rp.6.000.000,-

2 des 11

- Menerima kiriman barang dagangan dari kantor pusat sebesar Rp.32.000.000,-
- Membeli peralatan kantor dari exprivasi yang digunakan untuk kegiatan administrasi perusahaan, dengan taksiran umur ekonomis 2 tahun dengan harga Rp7.500.000 secara tunai
- Membeli per kas perlengkapan kantor dari toko gunung agung sebesar Rp.1.500.000,-

4 des 11

- membeli barang dagangan secara kredit dari orang tua grup sebesar Rp.20.000.000

6 des 11

- Menjual barang dagangan secara tunai kepada toko madu dan toko tegal masing-masing sebesar Rp.27.500.000,- dan Rp.32.500.000,-

15 des 11

- Karena kantor pusat kekurangan barang, maka cabang mengembalikan barang dagangan kiriman dari kantor pusat senilai Rp.10.000.000

20 des 11

- Membayar pembelian tgl 4 desember 2011 sebesar Rp.10.000.000,-

31 des 11

- Mengirimkan uang ke kantor pusat sebesar Rp30.000.000
- Membayar gaji pegawai sebesar Rp12.000.000
- Perlengkapan tersisa sebesar Rp575.000
- Hasil perhitungan fisik persediaan diketahui persediaan dari kantor pusat dan orang tua grup masing-masing sebesar Rp10.000.000 dan 2.000.0000

Diminta:

- a. Buatlah Jurnal Transaksi
- b. Neraca saldo setelah penyesuaian

Accounting for Foreign Currency Transactions and Hedging Foreign Exchange Risk

TEORI

1. Under the two transaction perspective, an export sale (import purchase) and the subsequent collection (payment) of cash are treated as two separate transactions to be accounted for separately. The idea is that management has made two decisions: (1) to make the export sale, and (2) to extend credit in foreign currency to the foreign customer. The income effect from each of these decision should be reported separately.
2. Foreign currency receivables resulting from export sales are revalued at the end of accounting periods using the current spot rate. An increase in the value of a receivable will be offset by reporting a foreign exchange gain in income, and a decrease will be offset by a foreign exchange loss. Foreign exchange gains and losses are accrued even though they have not yet been realized.
3. Foreign exchange gains and losses are created by two factors: having foreign currency exposures (foreign currency receivables and payables) and changes in exchange rates. Appreciation of the foreign currency will generate foreign exchange gains on receivables and foreign exchange losses on payables. Depreciation of the foreign currency will generate foreign exchange losses on receivables and foreign exchange gains on payables.
4. Hedging is the process of eliminating exposure to foreign exchange risk so as to avoid potential losses from fluctuations in exchange rates. Hedging involves creating balanced positions (assets equal to liabilities) in individual foreign currencies. In addition to avoiding possible losses, companies hedge foreign currency transactions and commitments so as to introduce an element of certainty into the future cash flows resulting from foreign currency activities.
5. A forward exchange contract is an agreement between two parties to exchange at a future date currencies of different countries at an established rate (called the forward rate). Each party will deliver a set amount of one currency as payment for a set amount of a different currency.
6. A forward contract may be established for one of several reasons:
 - a. A company may want to eliminate exposure to the possible incurrence of a loss on a foreign currency transaction that has already taken place.
 - b. A company may want to eliminate exposure to the possible loss that can occur as a result of the exchange rate changing between the time a purchase or sale commitment is made and the date that it is consummated.
 - c. A contract can be acquired as an investment for speculation purposes if the value of the currency is expected to change in an amount or direction different from what is anticipated by the forward rate.
7. *SKAS 133* requires an enterprise to recognize all derivative financial instruments as assets or liabilities on the balance sheet and measure them at fair value.

8. The fair value of a foreign currency forward contract generally is zero at the date it is entered into. After the inception date, the fair value of a forward contract is determined by reference to the new forward rate for a contract which extends to the maturity date of the forward contract actually entered into. The difference between the number of dollars that will be received (paid) under the actual forward contract and the number of dollars that could be received (paid) under a forward contract entered into currently is the current fair value of the actual forward contract. The fair value of a forward contract can be positive, in which case an asset and a gain are recognized, or negative, in which case a liability and a loss are recognized. A change in fair value which increases (decreases) the forward contract asset or decreases (increases) the forward contract liability is recognized as a gain (loss) on forward contract.
9. The economic benefit from a hedge is not accounted for separately. It is buried in the net gain or loss which measures the cash flow impact of giving or accepting foreign currency credit.
10. In a hedge of a transaction, foreign exchange gains and losses related to the transaction and gains and losses on the forward contract are recognized independently from one another. In other words, hedge accounting is not applied. The net result is that the sale or purchase is recognized at the spot rate at the date of the transaction and the premium or discount on the forward contract is recognized as a net gain or loss.

In a hedge of a commitment, gains and losses on the forward contract are reported and offset by gains and losses on the firm commitment to receive or pay foreign currency, i.e., hedge accounting applies. The firm commitment account is closed as an adjustment to the transaction when it takes place. The net result is that the sale or purchase is measured at the forward rate, with zero net gain or loss.

11. The imported machinery will be carried on Casper's books at the net cash outflow associated with its acquisition. This will be based upon the forward exchange rate.
12. Under *SKAS 133*, all foreign currency forward contracts are recognized as assets or liabilities and measured at their fair value. The major difference between a speculative forward contract and a hedge of commitment is that with a speculative forward contract, there is no gain or loss on firm commitment which offsets the gain or loss on forward contract.
13. The holder of a foreign currency put option has the right but not the obligation to sell foreign currency at a predetermined price (strike price) at a specified future date or period of time.
14. A party to a foreign currency forward contract is obligated to deliver one currency in exchange for another at a specified future date, whereas the owner of a foreign currency option can choose whether or not to deliver one currency in exchange for another.
15. Foreign currency options have an advantage over forward contracts in that the holder of the option can choose not to exercise if the future spot rate turns out to be more advantageous. Forward contracts, on the other hand, can lock a company into an unnecessary loss (or a reduced gain). The disadvantage associated with foreign currency options is that a premium must be paid up front even though the option might never be exercised.

16. The premium on a foreign currency option should be accounted for as an asset (deferred charge) and amortized to expense over the life of the option.
17. Hedge accounting is defined as recognition of gains and losses on the hedging instrument in the same period as the recognition of gains and losses on the underlying hedged asset or liability (or firm commitment). The objective of hedge accounting is to report a net foreign exchange gain or loss of zero.
18. In accounting for a fair value hedge, the change in the fair value of the foreign currency option is reported as a gain or loss in net income, offset by a loss or gain on the related firm commitment. The net gain or loss reported in income is zero.

In accounting for a cash flow hedge, changes in the fair value of the option are reported in other comprehensive income. There is no gain or loss on a firm commitment to offset against it. The amount accumulated in other comprehensive income is then transferred to net income at the date when the transaction was originally expected to occur.

19. The accounting for a foreign currency borrowing involves keeping track of two foreign currency payables--the note payable and interest payable. As both the face value of the borrowing and accrued interest represent foreign currency liabilities, both are exposed to foreign exchange risk and can give rise to foreign currency gains and losses.



Translation of Financial Statements of Foreign Affiliates

TEORI

The balance in Newsprint Corp.'s foreign exchange loss account was \$10,000 on December 31, 2008, before any necessary year-end adjustment relating to the following:

- (1) Newsprint had a \$15,000 debit resulting from the restatement in dollars of the accounts of its wholly owned foreign subsidiary for the year ended December 31, 2008.
- (2) Newsprint had an account payable to an unrelated foreign supplier, payable in the supplier's local currency unit (LCU) on January 15, 2009. The U.S. dollar-equivalent of the payable was \$50,000 on the December 1, 2008, invoice date and \$53,000 on December 31, 2008.

1. Based on the information provided, in Newsprint's 2008 consolidated income statement, what amount should be included as foreign exchange loss in computing net income, if the LCU is the functional currency and the translation method is appropriate?

- A. \$28,000
- B. \$13,000
- C. \$25,000
- D. \$8,000

2. Based on the information provided, in Newsprint's 2008 consolidated income statement, what amount should be included as foreign exchange loss in computing net income, if the U.S. dollar is the functional currency and the remeasurement method is appropriate?

- A. \$15,000
- B. \$10,000
- C. \$25,000
- D. \$28,000

3. Infinity Corporation acquired 80 percent of the common stock of an Egyptian company on January 1, 2008. The goodwill associated with this acquisition was \$18,350. Exchange rates at various dates during 2008 follow:

January 1, 2008	1 E£ = \$.1835
December 31, 2008	1 E£ = .1850
Average for 2008	1 E£ = .1840

Goodwill suffered an impairment of 20 percent during the year. If the functional currency is the Egyptian Pound, how much goodwill impairment loss should be reported on Infinity's consolidated statement of income for 2008?

- A. \$3,670
- B. \$3,700
- C. \$3,680
- D. \$3,690

4. Infinity Corporation acquired 80 percent of the common stock of an Egyptian company on January 1, 2008. The goodwill associated with this acquisition was \$18,350. Exchange rates at various dates during 2008 follow:

January 1, 2008	1 E£ = \$.1835
December 31, 2008	1 E£ = .1850
Average for 2008	1 E£ = .1840

Goodwill suffered an impairment of 20 percent during the year. If the functional currency is the U.S. dollar, how much goodwill impairment loss should be reported on Infinity's consolidated statement of income for 2008?

- A. \$3,680
- B. \$3,670
- C. \$3,690
- D. \$3,700

5. Simon Company has two foreign subsidiaries. One is located in France, the other in England. Simon has determined the U.S. dollar is the functional currency for the French subsidiary, while the British pound is the functional currency for the English subsidiary. Both subsidiaries maintain their books and records in their respective local currencies. What methods will Simon use to convert each of the subsidiary's financial statements into U.S. dollars?

**English Subsidiary's
Financial Statements**

- A) Translation
- B) Remeasurement
- C) Remeasurement
- D) Translation

**French Subsidiary's
Financial Statements**

- A) Translation
- B) Remeasurement
- C) Translation
- D) Remeasurement

- A. Option A
- B. Option B
- C. Option C
- D. Option D

Michigan-based Leo Corporation acquired 100 percent of the common stock of a British company on January 1, 2008, for \$1,100,000. The British subsidiary's net assets amounted to 500,000 pounds on the date of acquisition. On January 1, 2008, the book values of its identifiable assets and liabilities approximated their fair values. As a result of an analysis of functional currency indicators, Leo determined that the British pound was the functional currency. On December 31, 2008, the British subsidiary's adjusted trial balance, translated into U.S. dollars, contained \$17,000 more debits than credits. The British subsidiary reported income of 33,000 pounds for 2008 and paid a cash dividend of 8,000 pounds on October 25, 2008. Included on the British subsidiary's income statement was depreciation expense of 3,500 pounds. Leo uses the basic equity method of accounting for its investment in the British subsidiary and determined that goodwill in the first year had an impairment loss of 25 percent of its initial amount. Exchange rates at various dates during 2008 follow:

January 1	1 £ = \$2.10
October 25	1 £ = \$2.25
December 31	1 £ = \$2.20
Average for 2008	1 £ = \$2.21

6. Based on the preceding information, what amount should Leo record as "income from subsidiary" based on the British subsidiary's reported net income?

- A. \$72,930
- B. \$52,500
- C. \$72,600
- D. \$69,300

7. Based on the preceding information, the receipt of the dividend will result in a credit to the investment account for:

- A. \$16,800
- B. \$17,680
- C. \$18,000
- D. \$17,600

8. Based on the preceding information, on Leo's consolidated balance sheet at December 31, 2008, what amount should be reported for the goodwill acquired on January 1, 2008?

- A. \$36,845
- B. \$39,286
- C. \$36,905
- D. \$36,607

9. Based on the preceding information, in the stockholders' equity section of Leo's consolidated balance sheet at December 31, 2008, Leo should report the translation adjustment as a component of other comprehensive income of:

A. \$19,440
 B. \$17,000
 C. \$18,786
 D. \$19,380

10. Which of the following defines a foreign-based entity that uses a functional currency different from the local currency?

I. A U.S. subsidiary in Britain maintains its accounting records in pounds sterling, with the majority of its transactions denominated in pounds sterling.

II. A U.S. subsidiary in Peru conducts virtually all of its business in Latin America, and uses the U.S. dollar as its major currency.

- A. I.
 B. II.
 C. Both I and II.
 D. Neither I nor II.

11. When the local currency of the foreign subsidiary is the functional currency, a foreign subsidiary's inventory carried at cost would be converted to U.S. dollars by:

- A. translation using historical exchange rates.
 B. remeasurement using historical exchange rates.
 C. remeasurement using the current exchange rate.
 D. translation using the current exchange rate.

12. When the local currency of the foreign subsidiary is the functional currency, a foreign subsidiary's income statement accounts would be converted to U.S. dollars by:

- A. translation using historical exchange rates.
 B. remeasurement using current exchange rates at the time of statement preparation.
 C. translation using average exchange rate for the period.
 D. remeasurement using the current exchange rate at the time of statement preparation.

17. If the functional currency is the local currency of a foreign subsidiary, what exchange rates should be used to translate the items below, assuming the foreign subsidiary is in a country which has not experienced hyperinflation over three years?

	Equipment	Inventories	Depreciation Expense—Equipment
A)	Current Rate	Current Rate	Average Rate
B)	Historical Rate	Current Rate	Historical Rate
C)	Current Rate	Current Rate	Historical Rate
D)	Historical Rate	Average Rate	Average Rate

- A. Option A
 B. Option B
 C. Option C
 D. Option D

18. If the functional currency is the local currency of a foreign subsidiary, what exchange rates should be used to translate the items below, assuming the foreign subsidiary is in a country which has not experienced hyperinflation over three years?

	Common Stock	Premium on Bonds Payable	Sales
A)	Current Rate	Historical Rate	Average Rate
B)	Historical Rate	Current Rate	Average Rate
C)	Historical Rate	Historical Rate	Current Rate
D)	Current Rate	Current Rate	Current Rate

- A. Option A
 B. Option B
 C. Option C
 D. Option D

19. Which combination of accounts and exchange rates is correct for the translation of a foreign entity's financial statements from the functional currency to U.S. dollars?

	Exchange Rates	Accounts
A)	Current	Salary Expense, Sales, Depreciation Expense
B)	Current	Accounts Payable, Inventories, Investments
C)	Historical	Common stock, Dividends Payable, Retained Earnings
D)	Weighted Average	Retained Earnings, Land, Inventories

- A. Option A
 B. Option B
 C. Option C
 D. Option D

20. Which combination of accounts and exchange rates is correct for the remeasurement of a foreign entity's financial statements from its local currency to U.S. dollars?

	Exchange Rates	Accounts
A)	Historical	Property, Plant & Equipment, Prepaid Insurance, Accounts Payable
B)	Weighted Average	Revenue, Depreciation Expense, Cost of Goods Sold
C)	Current	Accounts Receivable, Bonds Payable, Accounts Payable
D)	Historical	Goodwill, Inventories Carried at Cost, Accounts Receivable

- A. Option A
 B. Option B
 C. Option C
 D. Option D

21. The assets listed below of a foreign subsidiary have been converted to U.S. dollars at both current and historical exchange rates. Assuming that the local currency of the foreign subsidiary is the functional currency, what total amount should appear for these assets on the U.S. company's consolidated balance sheet?

Asset	Historical Rates	Current Rate
Prepaid Insurance	\$60,000	\$48,000
Buildings (Net)	480,000	240,000
Inventories at Cost	300,000	288,000
Investments, at Cost	<u>120,000</u>	<u>60,000</u>
Total	<u><u>\$960,000</u></u>	<u><u>\$636,000</u></u>

- A. \$636,000
 B. \$648,000
 C. \$708,000
 D. \$960,000

22. The gain or loss on the effective portion of a U.S. parent company's hedge of a net investment in a foreign entity should be treated as:
- an adjustment to the retained earnings account in the stockholders' equity section of its balance sheet.
 - other comprehensive income.
 - a translation gain or loss in the computation of net income for the reporting period.
 - an adjustment to a valuation account in the asset section of its balance sheet.

23. Dover Company owns 90% of the capital stock of a foreign subsidiary located in Italy. Dover's accountant has just translated the accounts of the foreign subsidiary and determined that a debit translation adjustment of \$80,000 exists. If Dover uses the equity method for its investment, what entry should Dover record in order to recognize the translation adjustment?

- | | | |
|--|--------|--------|
| A) Investment in Italian Subsidiary | 72,000 | |
| Other Comprehensive Income — Translation Adjustment | | 72,000 |
| B) Other Comprehensive Income — Translation Adjustment | 80,000 | |
| Investment in Italian Subsidiary | | 80,000 |
| C) Other Comprehensive Income — Translation Adjustment | 72,000 | |
| Investment in Italian Subsidiary | | 72,000 |
| D) No entry required. | | |

- Option A
- Option B
- Option C
- Option D

24. For each of the items listed below, state whether they increase or decrease the balance in cumulative translation adjustments (assuming a credit balance at the beginning of the year) when the foreign currency strengthened relative to the U.S. dollar during the year.

- | | Net Income | Dividends Declared |
|----|-------------------|---------------------------|
| A) | Decrease | Increase |
| B) | Increase | Decrease |
| C) | Decrease | Decrease |
| D) | Increase | Increase |

- Option A
- Option B
- Option C
- Option D

25. On January 1, 2008, Pace Company acquired all of the outstanding stock of Spin PLC, a British Company, for \$350,000. Spin's net assets on the date of acquisition were 250,000 pounds (£). On January 1, 2008, the book and fair values of the Spin's identifiable assets and liabilities approximated their fair values except for property, plant, and equipment and trademarks. The fair value of Spin's property, plant, and equipment exceeded its book value by \$25,000. The remaining useful life of Spin's equipment at January 1, 2008, was 10 years. The remainder of the differential was attributable to a trademark having an estimated useful life of 5 years. Spin's trial balance on December 31, 2008, in pounds, follows:



	Debits	Credits
Cash	£70,000	
Accounts Receivable (net)	100,000	
Inventory	120,000	
Property, Plant, and Equipment	330,000	
Accumulated Depreciation		£120,000
Accounts Payable		110,000
Notes Payable		90,000
Common Stock		100,000
Retained Earnings		150,000
Sales		420,000
Cost of Goods Sold	£270,000	
Operating Expenses	60,000	
Depreciation Expense	30,000	
Dividends Paid	10,000	
Total	£990,000	£990,000

Additional Information

- 1 Spin uses the FIFO method for its inventory. The beginning inventory was acquired on December 31, 2007, and ending inventory was acquired on December 26, 2008. Purchases of £300,000 were made evenly throughout 2008.
- 2 Spin acquired all of its property, plant, and equipment on March 1, 2006, and uses straight-line depreciation.
- 3 Spin's sales were made evenly throughout 2008, and its operating expenses were incurred evenly throughout 2008.
- 4 The dividends were declared and paid on November 1, 2008.
- 5 Pace's income from its own operations was \$150,000 for 2008, and its total stockholders' equity on January 1, 2008, was \$1,000,000. Pace declared \$50,000 of dividends during 2008.
- 6 Exchange rates were as follows:

March 1, 2006	1L	\$1 20
December 31, 2007	1L	\$1 25
January 1, 2008	1L	\$1 25
November 1, 2008	1L	\$1 26
December 26 2008	1L	\$1 31
December 31, 2008	1L	\$1 35
Average for 2008	1L	\$1 30

Required:

- 1) Prepare a schedule translating the trial balance from British pounds into U.S. dollars. Assume the pound is the functional currency.
- 2) Assume that Pace uses the basic equity method. Record all journal entries that relate to its investment in the British subsidiary during 2008. Provide the necessary documentation and support for the amounts in the journal entries, including a schedule of the translation adjustment related to the differential.
- 2) Prepare a schedule that determines Pace's consolidated comprehensive income for 2008.
- 4) Compute Pace's total consolidated stockholders' equity at December 31, 2008.

26. Use the information given in question 52 to prepare a schedule providing a proof of the translation adjustment.

27. Refer to the information in question 52. Assume the U.S. dollar is the functional currency, not the pound.

Required:

- 1) Prepare a schedule remeasuring the trial balance from British pound into U.S. dollars.
- 2) Assume that Pace uses the basic equity method. Record all journal entries that relate to its investment in the British subsidiary during 2008. Provide the necessary documentation and support for the amounts in the journal entries.
- 3) Prepare a schedule that determines Pace's consolidated net income for 2008.
- 4) Compute Pace's total consolidated stockholders' equity at December 31, 2008.

28. Refer to the information in question 52. Assume the U.S. dollar is the functional currency, not the pound. Prepare a schedule providing a proof of the remeasurement gain or loss. Assume that the British subsidiary had the following monetary assets and liabilities at January 1, 2008:

Monetary Assets	
Cash	£40,000
Accounts Receivable (net)	70,000
Monetary Liabilities	
Accounts Payable	£105,000
Notes Payable	85,000

29. Parisian Co. is a French company located in Paris. Yankee Corp., located in New York City, acquires Parisian Co. Parisian has the Euro as its local currency and the Swiss Franc as its functional currency. Yankee has the U.S. dollar as its local currency and the U.S. dollar as its functional currency.

Required:

- a) The year-end consolidated financial statements will be prepared in which currency?
- b) Explain which method is appropriate to use to use at year-end: Translation or Remeasurement?



Reporting for Segments and for Interim Financial Periods

TEORI

LO1

1. Similar operating segments may be combined if the segments have similar economic characteristics. Which one of the following is a similar economic characteristic under *SFAS 131*?
- The segments' management teams.
 - The tax reporting law sections.
 - The distribution method for products or services.
 - The expected rates of return and risk for the segment's productive assets.

LO1

2. Which of the following conditions would not indicate that two business segments should be classified as a single operating segment?
- They have similar amounts of intersegment revenues or expenses.
 - They have a similar distribution of products.
 - They have similar production processes.
 - They have similar products or services.

LO1

3. *SFAS 131* requires that segment information be reported by the process that management has organized the enterprise for
- performance evaluation
 - internal decision making
 - geographic region
- Only I meets the standard.
 - Only II meets the standard.
 - Both I and II meet the standard.
 - All three meet the standard.

LO1

4. *SFAS 131* requires the disclosures for each of the following, except for
- Revenues.
 - Depreciation.
 - R&D expenditures.
 - Discontinued operations.

LO1

5. What is the threshold for reporting a major customer?
- 5 percent of revenues.
 - 5 percent of profits.
 - 10 percent of revenues.
 - 10 percent of profits.

LO2

6. Pratincole has the following 2005 financial data:
- | | |
|---|----------------|
| Consolidated revenue per income statement | \$1,800,000 |
| Intersegment sales | 270,000 |
| Intersegment transfers | <u>120,000</u> |
| Combined revenues of all segments | 2,190,000 |

Pratincole should add segments if

- a. the sum of its segments external revenue does not exceed 1,350,000
- b. the sum of its segments external revenue does not exceed 1,620,000
- c. the sum of its segments revenue including intersegment revenue does not exceed 1,643,000
- d. the sum of its segments revenue including intersegment revenue does not exceed 1,971,000

LO2

7. Which of the following is not a quantitative threshold for defining a segment's materiality?

- a. Segment assets are 10% or more of the combined assets of all operating segments.
- b. The segment absolute value of its profit or loss is 10% or more of the greater of (1) the combined reported profit of all operating segments that reported a profit or (2) the absolute value of the combined reported loss of all operating segments that reported a loss.
- c. Segment reported revenue, including intersegment revenues, is 10% or more of the combined revenue of all operating segments.
- d. Segment residual profit after the cost of equity is 10% or more of the combined residual profit of all operating segments.

LO2

8. For an operating segment to be considered a reporting segment under the "reported revenue" threshold, its reported revenue must be 10% or more of

- a. the combined enterprise revenues, eliminating all relevant intracompany transfers and balances.
- b. the combined revenues, excluding intersegment revenues, of all operating segments.
- c. the combined revenues, including intersegment revenues, of all operating segments.
- d. the consolidated revenue of all operating segments.

LO2

9. An enterprise has eight reporting segments. Five segments show an operating profit and three segments show an operating loss. In determining which segments are classified as reporting segments under the "reported profits" test, which of the following statements is correct?

- a. The test value for all segments is 10% of consolidated net profit.
- b. The test value for profitable segments is 10% or more of those segments reporting a profit, and the test value for loss segments is 10% or more of those segments reporting a loss.
- c. The test value for loss segments is 10% of the greater of (a) the absolute value of the sum of those segments reporting losses, or (b) 10% of consolidated net profit.
- d. The test value for all segments is 10% of the greater of (a) the absolute value of the sum of those segments reporting profits, or (b) the absolute value of the sum of those segments reporting losses.

LO4

10. Dotteral Corporation experienced a \$100,000 extraordinary loss in the second quarter of 2006 in their bird operating segment. The loss should be recognized

- a. only at the consolidated report level at the end of the year.
- b. entirely in the second quarter of 2006 in the bird operating segment.
- c. in equal amounts allocated to the remaining three quarters of 2006 at the corporate level.
- d. in equal amounts allocated to the remaining three quarters of 2006 of the bird segment.

LO4

11. Which one of the following operating segment disclosures is not required by SFAS 131?

- a. Assets.
- b. Equity.
- c. Intersegment sales.
- d. Extraordinary items.

LO5

12. Which one of the following operating segment information items is not directly named by SFAS 131 to be reconciled to consolidated totals?

- a. Assets.
- h. Liabilities.

- c. Revenues.
- d. Profit or loss.

LO6

13. Which one of the following items does *SFAS 131* require to be disclosed by geographic area?

- a. External revenues.
- b. External and intersegment revenues.
- c. Profit or loss.
- d. Total assets.

LO7

14. How should a discontinued operation loss made during the third quarter be recognized?

- a. The effect is deferred until year-end before it is recognized.
- b. The effect is recognized from the beginning of the third quarter.
- c. The effect is recognized from the beginning of the year.
- d. The effect is recognized from the beginning of the fourth quarter.

LO7

15. Jacana Company uses the LIFO inventory method. During the second quarter, Jacana experienced a 100-unit liquidation in its LIFO inventory at a LIFO cost of \$430 per unit. Jacana considered the liquidation temporary and expects to replace the units in the third quarter at an estimated replacement cost of \$460 a unit. The cost of goods sold computation in the interim report for the second quarter will

- a. include the 100 liquidated units at the \$460 estimated replacement unit cost.
- b. include the 100 liquidated units at the \$430 LIFO unit cost.
- c. be understated by \$3,000.
- d. be overstated by \$3,000.

LO7

16. How does *APB Opinion 28* view interim accounting periods?

- a. As discrete units for which net income may be separately determined.
- b. As integral units of the entire year for which estimates may be used.
- c. As integral units of the entire year using the same principles that are applied to the annual period.
- d. As discrete units of the entire year using the same principles that are applied to the annual period.

LO7

17. On June 7, 2006, Hawk Corporation sold a tract of land for \$70,000 that resulted in a \$30,000 gain on the sale. Hawk agreed to accept one payment of \$35,000 on August 15 and a second payment of \$35,000 on December 15. Hawk had a calendar year-end. What amount of gain was reported during the second, third, and fourth quarters of the year from this sale?

- a. \$30,000, \$0 and \$0.
- b. \$10,000, \$10,000 and \$10,000.
- c. \$0, \$15,000 and \$15,000.
- d. \$7,500 for each of four quarters.

LO8

18. Sandpiper Corporation paid \$120,000 for annual property taxes on January 15, 2006, and \$20,000 for building repair costs on March 10, 2006. Total repair expenses for the year were estimated to be \$200,000. What total amount of expense for these items was reported in Sandpiper's first quarter 2006 interim income statement?

- a. \$50,000.
- b. \$80,000.
- c. \$100,000.
- d. \$140,000.

LO8

19. The estimated taxable income for Sheathbill Corporation on January 1, 2006, was \$80,000, \$100,000, \$100,000, and \$120,000, respectively, for each of the four quarters of 2006. Sheathbill's estimated annual effective tax rate was 30%. During the second quarter of 2006, the estimated annual effective tax rate was increased to 34%. Given only this information, Sheathbill's second quarter income tax expense was
- \$30,000.
 - \$34,000.
 - \$37,200.
 - \$61,200.

LO8

20. On January 5, 2006, Eagle Corporation paid \$50,000 in real estate taxes for the calendar year. In March of 2006, Eagle paid \$180,000 for an annual machinery overhaul and \$10,000 for the CPA audit fee. What amount was expensed for these items on Eagle's quarterly interim financial statements?
- \$202,500, \$12,500, \$12,500, and \$12,500.
 - \$195,000, \$15,000, \$15,000, and \$15,000.
 - \$67,500, \$57,500, \$57,500, and \$57,500.
 - \$60,000, \$60,000, \$60,000, and \$60,000.

KASUS

Exercise 1

The accountant for Oyster Corporation has assigned most of the company's assets to its three segments as follows:

Motion pictures	\$	1,520,000
Communications		2,400,000
Publishing		320,000
Total	\$	<u>4,240,000</u>

The unassigned assets consist of \$640,000 of unallocated goodwill and \$240,000 of assets attached to the corporate headquarters. For internal decision-making purposes, goodwill is not assigned to the segments and the assets assigned to the corporate headquarters are allocated equally to the operating segments.

Required:

- What is the proper threshold value to use in determining which of the operating segments shown above are reporting segments?
- Which of the operating segments are considered reporting segments?

Exercise 2

For internal decision-making purposes, Crane Corporation's operating segments have been identified as follows:

Operating Segment	Revenues	Operating Profit or Loss	Identifiable Assets
Appliances	\$ 100,000	\$ (20,000)	\$ 60,000
Clothing	120,000	(70,000)	50,000
Lawn and Garden	92,000	5,000	15,000
Auto Accessories	110,000	12,000	22,000
Service Contracts	55,000	(5,000)	10,000
Catalog Sales	200,000	11,000	50,000
Home Furnishings	300,000	20,000	100,000
Tools	250,000	24,000	25,000
	<u>\$ 1,227,000</u>	<u>\$ (23,000)</u>	<u>\$ 332,000</u>

Required:

1. In applying the "reported profit or loss" test to identify reporting segments, what is the test value for Crane Corporation?
2. Using the "reported profit or loss" test, which of Crane's operating segments will also be reporting segments?

Exercise 3

The following data relate to Plover Corporation's industry segments:

Industry Segment	Sales to External Customers	Inter- segment Sales	Segment Assets
Oil Exploration	\$ 40,000		\$ 156,000
Refinery	120,000		360,000
Plastics	10,000	\$ 10,000	60,000
Chemicals	110,000	80,000	570,000
Solar Power	10,000	36,000	138,000
Totals	\$ 290,000	\$ 126,000	\$ 1,284,000

Required:

1. Which of Plover's operating segments would be considered reporting segments under the "revenue" test?
2. Which of Plover's operating segments would be considered reporting segments under the "asset" test?

Exercise 4

For internal decision-making purposes, Falcon Corporation identifies its industry segments by geographical area. For 2006, the total revenues of each segment are provided below. There are no intersegment revenues.

	Total Revenues
Canada	\$ 22,000,000
United States	76,000,000
Mexico	10,000,000
South America	9,000,000
China	2,000,000
Russia	1,500,000
Australia	3,000,000
European Union	12,000,000
Other European	14,000,000
Total revenues	\$ 149,500,000

Required:

1. Which operating segments will be considered reporting segments based on the revenue test?
2. What is the test value for determining whether a sufficient number of segments are reported?
3. What will be the minimum number of segments that must be reported?

Exercise 5

The following data relate to Crake Corporation's industry segments. (Crake HQ represents the corporate headquarters). All other segments are geographical sales segments.

Attribute	Europe	Russia	China	Japan	Crake HQ
External sales	\$ 35,000	\$ 24,000	\$ 33,000	\$ 0	\$ 0
Intersegment Sales	2,000	1,000	4,000	0	0
Expenses	27,000	18,000	29,000	5,000	12,000
Assets assigned	20,000	22,000	30,000	14,000	15,000
Income from Equity investee					5,000

Required:

1. Prepare a report which reconciles the reportable segment profits to total consolidated profits assuming that corporate expenses are not allocated to the operating segments.
2. Prepare a report which reconciles the reportable segment profits to total consolidated profits assuming that corporate expenses are allocated evenly among the operating segments.

Exercise 6

Curlew Corporation has several accounting issues with respect to its interim financial statements for the first quarter of calendar 2007. For each of the independent situations given below, state whether or not the method proposed by Curlew is acceptable. Justify each answer with appropriate reasoning.

1. Curlew will not perform a physical inventory at the end of the calendar quarter. It intends to estimate the cost of sales by using the gross profit inventory method.
2. Curlew grants volume discounts to its customers based upon their total annual purchases. The discounts are calculated on a sliding scale ranging from 1% to 8%. The amount of discount applied will progressively increase for a customer as the cumulative purchase total for the customer increases during the year. Curlew will use the average rate of discounts earned for each customer in the prior year as the expected discount rate for the current year.
3. At the beginning of the current quarter, Curlew incurred a large loss on the sale of some of its marketable securities. It intends to distribute the loss evenly to each of the four calendar quarters.
4. Historically, Curlew incurs significant advertising costs during the fourth quarter of the calendar year, but has minimal advertising costs in the other interim quarters. It intends to deduct one-fourth of the yearly estimated cost on its interim income statement.

Exercise 7

Rail Corporation is preparing its interim financial statements for the third quarter of calendar 2006.

The following information was gathered for the third quarter:

- | | |
|---|-------------|
| 1. Credit sales for the quarter | \$2,000,000 |
| 2. Cash sales for the quarter | 500,000 |
| 3. Inventories, July 1 (FIFO cost method) | 250,000 |
| 4. Cash purchases of inventory during the quarter | 400,000 |
| 5. Inventory purchases made on account for the quarter | 650,000 |
| 6. Estimated cost of goods sold ratio | 45% |
| 7. Selling and general administrative expenses paid | 111,000 |
| 8. Effective corporate tax rate | 28% |
| 9. Loss on sale of securities sold on June 30, 2006 | 75,000 |
| 10. Annual insurance premiums paid on the August 1 (the anniversary date of the policy) | 84,000 |

Additional information

At the end of the year, Rail accrues its annual pension and depreciation expenses which amount to \$40,000 and \$62,000, respectively.

Required:

Prepare Rail's interim income statement for the third quarter of calendar 2006.

Exercise 8

Seagull Corporation is preparing its interim financial statements for the third quarter of calendar 2006.

The following trial balance information is available for third quarter:

Account	Debit	Credit
Cash	\$ 98,000	
Accounts Receivable	285,000	
Inventory	750,000	
Fixed assets	600,000	
Accounts Payable		300,000
Common Stock		50,000
Retained Earnings		80,000
Sales		\$ 4,400,000
Administrative expense	312,000	
Cost of goods sold	2,650,000	
Loss on sale of securities sold on July 30	75,000	
Annual equipment overhaul costs paid on August 1	60,000	
Totals	\$ 4,830,000	\$ 4,830,000

Additional information

At the end of the year, Seagull distributes annual employee bonuses and charitable donations that are estimated at \$50,000, and \$6,000, respectively. The cost of goods sold includes the liquidation of a \$50,000 base layer in inventory that Seagull will restore in the fourth quarter at a cost of \$90,000. Effective corporate tax rate for 2006 is 32%.

Required:

Prepare Seagull's interim income statement for the second quarter of calendar 2006.

Exercise 9

Stilt Corporation estimates its income by calendar quarter as follows for 2007:

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	2007 Total
Estimated Income	\$ 30,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 160,000
Income tax rates applicable to Stilt:					
From: \$ 0 to \$50,000	15%				
From: \$50,001 to \$75,000	25%				
Over: \$75,000	35%				

Required:

Determine Still's effective tax rate

Exercise 10

Avocet Corporation is preparing its first quarterly interim report. It is subject to a corporate income tax rate of 20% on the first \$50,000 of taxable income and 35% on taxable income above \$50,000. Its estimated pretax accounting income for 2007, by quarter, is:

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	2006 Total
Estimated Income	\$ 75,000	\$ 165,000	\$ 143,000	\$ 120,000	\$ 503,000

Avocet expects to earn and receive operating income for the year and does not contemplate any changes in accounting procedures or principles that would affect its pretax accounting income.

Required:

1. Determine Avocet's estimated effective tax rate for 2006.
2. Prepare a schedule to show Avocet's estimated net income for each quarter of 2006.

Penjualan Konsinyasi

1. Seorang pengamanat pada akhir bulan Desember 20x2 menerima laporan penghitungan penjualan barang konsinyasi dari komisioner sebagai berikut:
 - a. Penjualan 30 komputer @ Rp 2.500.000,00
 - b. Biaya-biaya:
 - i. Biaya angkut penjualan Rp 300.000.
 - ii. Biaya perakitan Rp 500.000.
 - iii. Biaya pemeliharaan Rp 200.000.
 - iv. Komisi penjualan Rp 7.500.000.
 - v. Dikirim cek kepada pengamanat Rp 66.500.000,00Laporan penjualan tersebut dibuat oleh komisioner berdasarkan adanya perjanjian konsinyasi dan transaksi-transaksi berikut:
 - a. pada awal Desember pengamanat mengirim 50 unit komputer dengan harga pokok @ Rp 1.800.000,00
 - b. biaya kirim 50 komputer Rp 250.000,00
 - c. semua biaya yang dikeluarkan oleh komisioner sehubungan dengan penjualan konsinyasi akan diganti oleh pengamanat.Dari keterangan diatas buatlah jurnal untuk pengamanat dengan sistem pencatatan terpisah dan dalam mencatat persediaan menggunakan metode fisik dan perpetual.

2. Pt. Mantep menerima penghitungan dari komisioner atas penjualan 40 TV berwarna sebagai berikut:

Hasil penjualan 40 TV @ Rp 750.000 = Rp 30.000.000,00
Harga pokok Tv @ Rp 500.000,00
Komisi penjualan untuk komisioner 5% dari harga jual.
Komisioner memperhitungkan beban penjualan Rp 400.000,00
Buatlah jurnal untuk PT. Mantep apabila:

 - a. hasil penjualan konsinyasi dicatat terpisah dengan metode fisik dan perpetual.
 - b. Hasil penjualan konsinyasi dicatat tidak terpisah dengan metode fisik.

3. Pada tanggal 1 Februari 2000 PT. Arsani mengirim 50 pasang sepatu olah raga kepada Toko Mada secara konsinyasi. Harga pokok sepasang sepatu Rp 200.000,00. Biaya kirim setiap pasang sepatu dari PT. arsan ke Toko Mada Rp 5.000,00. Dalam perjanjian konsinyasi disepakati: Harga jual Rp 325.000,00 per pasang, komisi untuk Toko Mada 15% dari penjualan. Biaya yang dikeluarkan Toko Mada yang berhubungan dengan penjualan sepatu diganti oleh PT. Arsani.

Pada tanggal 1 Juli 2000, Toko Mad melaporkan sepatu yang terjual 45 pasang, biaya angkut lokal yang dikeluarkan Toko Mada Rp 80.000 dan biaya iklan Rp 40.000,00.

 - a. Hitunglah nilai persediaan akhir konsinyasi dan laba atas penjualan konsinyasi.
 - b. Buatlah jurnal oleh Toko Mada Jika penjualan konsinyasi dicatat secara terpisah dari penjualan reguler.

4. Tuan Yonatan mengirim 45 almari es kepada Toko Lestari untuk dijual. Harga jual Rp 1.500.000,00, sedangkan harga pokok per unit Rp 1.000.000,00. Tuan Yonatan membayar ongkos kirim ke Toko Lestari sebesar Rp 200.000,00. Komisi untuk Toko Lestari 15% dari harga jual dan semua beban penjualan yang berhubungan dengan barang konsinyasi dibayar

tuan Yonatan. Pada akhir periode Toko Lestari melaporkan almari es yang terjual 40 unit dan biaya penjualan Rp 400.000,00.

- a. Hitunglah nilai persediaan akhir konsinyasi dan laba atas penjualan konsinyasi.
 - b. Buatlah jurnal oleh Toko Lestari Jika penjualan konsinyasi dicatat secara terpisah dari penjualan reguler.
5. Pada awal tahun 2010, CV Juara mengadakan perjanjian konsinyasi dengan toko Arena. Isi perjanjian tersebut antara lain:
- a. CV Juara akan menitipkan sepeda ke Toko Arena.
 - b. Toko Arena berhak atas komisi sebesar 10% dari penjualan
 - c. Semua biaya ditanggung consignor
 - d. Toko arena harus membuat pertanggungjawaban secara bulanan
 - e. CV. Juara mengirim 200 unit sepeda ke toko Arena. Harga Pokok Sepeda Rp. 200.000/unit sedangkan harga jual ditentukan Rp.400.000
 - f. CV. Juara membayar biaya angkut sebesar Rp.250.000,-
 - g. Toko arena menerima kiriman sepeda dari CV. Juara dan membayar ongkos rakit Rp.1000/unit
 - h. Toko Arena berhasil menjual keseluruhan barang dagangan secara tunai kemudian mengirimkan laporan hasil penjualan ke CV. Juara
 - i. Toko arena mengirimkan kas yang menjadi hak CV. Juara

Diminta:

- a. Buatlah jurnal dengan metode laba terpisah
- b. Buatlah jurnal dengan metode Laba Tidak Terpisah

Penjualan Angsuran

1. Sebuah barang yang harga pokoknya Rp 7.200.000 dijual secara angsuran dengan harga Rp 12.000.000,00. Sebagai uang muka diterima barang bekas yang nilainya ditaksir Rp 2.500.000. Barang bekas tersebut diperbaiki dengan biaya Rp 625.000. setelah diperbaiki diharapkan dapat dijual dengan mendapat laba 25% dari harga setelah perbaikan. Buatlah jurnal penjualan angsurannya.
2. Harga jual sebidang kapling Rp 60 juta. Uang muka Rp 6 juta harus dibayar saat penandatanganan kontrak. Sisanya dilunasi selama 60 bulan, ditambah bunga 18%. Jatuh tempo angsuran pertama 1 Juli 2005. penjualan angsuran ini menggunakan metode laba kotor diakui proporsional dengan uang yang diterima, sedangkan bunga dihitung atas saldo angsuran yang terutang. Harga pokok kapling Rp 45 juta. Buatlah jurnal untuk mencatat: 1) penjualan dan pencatatan laba kotor, 2) angsuran pertama dan kedua 3) realisasi laba kotor.
3. Kasus yang terjadi pada PT. Apollo dengan transaksi sebagai berikut:
 - a. Pada 2 januari 2009, PT. Apolo Menjual
 - b. 20 unit motor dengan HPP @ Rp10.000.000,-
 - c. Harga Jual @ Rp 12.500.000,-Penjualan diatas dilakukan dengan perjanjian sebagai berikut
 - a. Uang muka sebesar 20% dari penjualan total
 - b. Pembayaran angsuran dilakukan 6 bulan sekali (pembayaran pertama dilakukan setelah 6 bulan pertama)
 - c. Pembayaran angsuran ditambah bunga 10% per tahun (bunga dihitung dari saldo pokok angsuran)
 - d. Angsuran dilakukan delapan kali

Diminta:

- a. Buat jurnal pada saat penjualan dengan metode laba diakui seluruhnya dan metode laba diakui proporsional
 - b. Buat tabel perhitungan bunganya
 - c. Buat jurnal pembayaran angsuran ke 1 sampai ke 8
 - d. Buat jurnal penyesuaian akhir periode, karena pengaruh metode laba diakui proporsional.
4. Kasus yang terjadi jika aset dimiliki kembali.
 - HPP aset Rp. 40.000.000,-
 - Harga Jual Rp. 45.000.000,-
 - Uang Muka Rp. 20.000.000,-
 - Angsuran (20 kali)

Setelah angsuran ke 8 pembeli menyatakan tidak sanggup melunasi sisa angsuran
Harga pasar aset Rp. 16.000.000,-

Diminta

1. Buat jurnal pengakuan laba saat penjualan dan untuk laba pemilikan kembali aset tetap dengan metode laba diakui seluruhnya.
2. Buat jurnal pengakuan laba saat penjualan dan untuk laba pemilikan kembali aset tetap dengan metode laba diakui secara proporsional

5. Kasus yang terjadi jika perusahaan melakukan *Trade Inn*

PT. Ya-Maho menjual motor baru kepada Tn. Dani, dimana Tn. Dani menyerahkan motor miliknya sebagai uang muka, kesepakatan antara kedua belah pihak antara lain.

- Harga motor bekas Rp. 3.000.000,-
- Harga motor baru Rp. 12.000.000,-
- Harga pokok motor baru Rp. 10.000.000,-

PT. Ya-Maho akan menjual kembali motor bekas tersebut dengan kemungkinan sebagai berikut

- Biaya service Rp. 500.000,-
- Harga jual kembali Rp. 5.000.000,-
- Laba Kotor Rata-rata penjualan Rp. 25%

Diminta:

- a. Buat perhitungan harga pokok motor bekas
- b. Buat Jurnal Transaksi

