



Hima.AKSI
Himpunan Mahasiswa Jurusan Akuntansi



NATIONAL ACCOUNTING OLYMPIAD **2017**

Tingkat SMA/SMK sederajat



“Show your accounting skills
to create a gold generation”

SOAL PENYISIHAN SMA



SOAL PENYISIHAN SMA

1. Akuntansi pertama kali diperkenalkan oleh ahli matematika bernama Luca Pacioli dengan menggunakan sistem pembukuan berpasangan pada logika matematika. Sistem ini pertama kali diterapkan di... pada tahun...
 - a. Inggris pada tahun 1494
 - b. Italia pada tahun 1494
 - c. Amerika pada tahun 1494
 - d. Inggris pada tahun 1944
 - e. Italia pada tahun 1944

2. The chapter that learn about financial problem in Luca's book is...
 - a. Tractatus de scriptoris et computies
 - b. Tractatus et scriptoris de computies
 - c. Tractatus de computies et scriptoris
 - d. Aritmatica, geometrica
 - e. Summa de aritmatica, geometrica, proportioni et computies et scriptoris

3. Three basic activities of accounting is...
 - a. Identifying, recording, and communicating
 - b. Identifying, recording, and reporting
 - c. Identifying, reporting and, communicating
 - d. Identifying, classificating, and communicating
 - e. Clasificating, recording, and communicating

4. A business that is a separate legal entity under corporation law and the ownership is divided into ordinary shares is ...
 - a. Proprietorship
 - b. Partnership
 - c. Sole proprietorship
 - d. Corporation

- e. Manufacturing
5. Three forms of business ownership are...
- a. Financial, manufacturing, and service companies
 - b. Proprietorships, partnership, and corporation
 - c. Proprietorships, small business, and partnership
 - d. Proprietorships, small business, and corporation
 - e. Proprietorships, partnership, and large business
6. The accountant who work as an examiner of company's financial statement and gives an opinion about the fairness of the financial statement presentation is ...
- a. Internal auditor
 - b. General manager
 - c. Chief financial officer
 - d. Government
 - e. Public accountant
7. The basic accounting equation is...
- a. $\text{Asset} = \text{liability} - \text{equity}$
 - b. $\text{Liability} = \text{asset} + \text{equity}$
 - c. $\text{Liability} = \text{equity} - \text{asset}$
 - d. $\text{Equity} = \text{asset} - \text{liability}$
 - e. $\text{Equity} = \text{asset} + \text{liability}$
8. Bintang Store bought an equipment for Rp. 15,750,000 on account. This transaction changes the basic accounting equation...
- a. Increase assets and decrease assets
 - b. Decrease equity and increase assets
 - c. Increase assets and increase liability
 - d. Increase equity and increase liability
 - e. Decrease assets and decrease liability

9. On 15 September 2017, Leni paid office rent for September Rp.1,500,000. The effect on basic accounting equation are...
- Increase equity and increase assets
 - Decrease equity and increase assets
 - Increase assets and increase liability
 - Increase equity and increase liability
 - Decrease equity and decrease assets
10. Real accounts means...
- Account which has a normal balance in credit
 - Account which has a normal balance in debit
 - Account which is reported in the income statement
 - Account which is reported in the balance sheet
 - Account that subtracts the balance of another account
11. Net losses occurs when...
- Assets exceed liabilities
 - Expenses exceed revenues
 - Liabilities exceed equity
 - Equity exceed assets
 - Revenues exceed expenses
12. Berdasarkan PSAK, laporan keuangan yang seharusnya disajikan oleh sebuah perusahaan adalah...
- Neraca dan laporan laba rugi
 - Neraca, laporan laba rugi, laporan perubahan modal, dan laporan arus kas
 - Neraca, laporan laba rugi, laporan perubahan modal, laporan arus kas, dan catatan atas laporan keuangan
 - Neraca, laporan laba rugi, dan laporan arus kas
 - Neraca, laporan laba rugi, laporan perubahan modal, dan catatan atas laporan keuangan

13. The Statement of Financial Position according to PSAK should be presented in ...
- Double step
 - Singles step
 - T. account
 - Multiple step
 - Triple step
14. The following accounts are nominal accounts, except ...
- Sales
 - Advertising expense
 - Purchase
 - Accrued expense
 - Drawing
15. A merchandise was bought on credit for Rp. 750,000 on 9 August 2017. A discount Rp. 15,000 would be given if the bill were paid by 14 August 2017, and the payment due date was on 23 September 2017. The term of payment applied is...
- 1/5, n/45
 - 2/5, n/45
 - 1/45, n/5
 - 2/45, n/5
 - 2/10, n/30
16. The following accounts are current assets...
- Cash, accounts receivable, notes receivable, interest payable
 - Cash, accounts receivable, supplies, equipment
 - Cash, accounts receivable, supplies, inventory
 - Cash, accounts receivable, bank loan, building
 - Cash, accounts receivable, land, notes receivable

17. An assumption that required the activities of an entity being kept separately and distinct from the activities of the owner is called...
- a. Economic entity
 - b. Going concern
 - c. Historical cost
 - d. Monetary unit
 - e. Periodicity
18. Which one of the following is not the qualitative characteristics of accounting information...
- a. Measurement
 - b. Relevance
 - c. Reliability
 - d. Consistency
 - e. Comparability
19. The financial statement that is prepared on a specific date is...
- a. Income statement
 - b. Retained earning statement
 - c. Statement of financial position
 - d. Statement of cash flows
 - e. Notes of financial statement
20. The external user which will use the accounting information to evaluate the risks of granting credit or lending money is...
- a. Government
 - b. Investor
 - c. Management
 - d. Creditor
 - e. Customers

21. Pada tanggal 02 Mei 2017 PT. POU membeli peralatan seharga Rp. 50.000.000 tunai. Jurnal atas transaksi tersebut adalah sebagai berikut...
- Peralatan (K) Rp. 50.000.000 dan kas (D) Rp. 50.000.000
 - Peralatan (D) Rp. 50.000.000 dan piutang dagang (K) Rp. 50.000.000
 - Peralatan (K) Rp. 50.000.000 dan piutang dagang (D) Rp. 50.000.000
 - Peralatan (D) Rp. 50.000.000 dan kas (K) Rp. 50.000.000
 - Peralatan (D) Rp. 50.000.000 dan utang dagang (D) Rp. 50.000.000
22. Perhatikan urutan langkah membukukan data mutasi utang ke kartu utang berikut!
- Mengidentifikasi data supplier atau pemasok
 - Menjurnal transaksi utang
 - Menghitung mutasi utang
 - Membukukan data mutasi utang
 - Mengelompokkan data supplier atau pemasok
- Urutan yang benar adalah ...
- 1, 3, 4, 5, 2
 - 1, 2, 3, 5, 4
 - 1, 5, 2, 3, 4
 - 1, 2, 4, 3, 5
 - 1, 5, 3, 2, 4
23. On 1 August 2016, Lestari Company borrowed money from BCA Bank for Rp. 100,000,000 with a fixed interest of 15% p.a. If Lestari Company returned the loan on 1 October 2016, the interest that must be paid is...
- Rp. 15,000,000
 - Rp. 1,250,000
 - Rp. 115,000,000
 - Rp. 2,500,000
 - Rp. 102,500,000

24. A journal to record transactions which can not be recorded in a special journal is ...

- a. General journal
- b. Cash payment journal
- c. Purchase journal
- d. Sales journal
- e. Cash receipt journal

25. Customer paid in advance a 6-months services Rp. 4,800,000 on 1 June. This customers is served starting on July. The journal on 1 June is...

- a. Cash Rp. 4,800,000
 Service revenue Rp. 4,800,000
- b. Unearned service revenue Rp. 4,800,000
 Service revenue Rp. 4,800,000
- c. Service revenue Rp. 4,800,000
 Unearned service revenue Rp. 4,800,000
- d. Cash Rp. 4,800,000
 Unearned service revenue Rp. 4,800,000
- e. Cash Rp. 4,800,000
 Service revenue Rp. 4,800,000

26. The followings are entries from PT Alsan:

General Journal				
Date		Account Title	Debit	Credit
2016 Dec	10	Cash	Rp. 15,000,000	
		Account receivable		Rp. 15,000,000
	23	Account receivable	Rp. 17,500,000	
		Sales		Rp. 17,500,000

The journals were transferred to the general ledgers:

1	Cash	
	10/12 Rp.15,000,000	
2	Cash	
	23/12 Rp. 15,000,000	
3	Account receivable	
	23/12 Rp. 17,500,000	10/9 Rp. 15,000,000
4	Sales	
	23/12 Rp. 17,500,000	

The correct posting to general ledger is...

- a. 1 and 2
 - b. 1 and 3
 - c. 2 and 3
 - d. 3 and 4
 - e. 4 and 1
27. Based on question number 26, the transaction on 23 December 2016 is...
- a. Collection of receivable for Rp. 17,500,000
 - b. Sold merchandise for Rp. 17,500,000 in cash
 - c. Purchase merchandise for Rp. 17,500,000 on account
 - d. Sold merchandise for Rp. 17,500,000 on account
 - e. Purchase merchandise for Rp. 17,500,000 in cash
28. Perusahaan menerima pembayaran dari pelanggan dengan rincian sebagai berikut.
- | | |
|--------------|------------------------|
| Nilai faktur | Rp. 1.000.000 |
| Nota kredit | <u>Rp. 100.000 (-)</u> |
| | Rp. 900.000 |
| Potongan 2% | <u>Rp. 18.000(-)</u> |

Pembayaran yang diterima	Rp. 882.000	
Transaksi di atas dicatat di jurnal umum adalah...		
a. Kas	Rp. 900.000	
Potongan penjualan		Rp. 18.000
Piutang dagang		Rp. 882.000
b. Kas	Rp. 882.000	
Piutang dagang		Rp. 882.000
c. Kas	Rp. 900.000	
Retur penjualan	Rp. 100.000	
Piutang dagang		Rp. 1.000.000
d. Kas	Rp. 900.000	
Retur penjualan	Rp. 100.000	
Piutang dagang		Rp. 882.000
Potongan penjualan		Rp. 118.000
e. Kas	Rp. 882.000	
Potongan penjualan	Rp. 18.000	
Piutang dagang		Rp. 900.000

29. On 25 August, PT Telkom purchased office supplies for Rp. 4,300,000. The transaction was recorded as a debit on store supplies Rp. 3,400,000 and credit on cash Rp. 3,400,000. This error was found on 3 September. The correction entry is...

a. Office supplies	Rp. 4,300,000	
Store supplies		Rp. 3,400,000
Cash		Rp. 900,000
b. Store supplies	Rp. 4,300,000	
Office supplies		Rp. 3,400,000
Cash		Rp. 900,000
c. Office supplies	Rp. 3,400,000	
Store supplies		Rp. 3,400,000
d. Office supplies	Rp. 4,300,000	
Cash		Rp. 4,300,000

e. Cash Rp. 3,400,000

Store supplies

Rp. 3,400,000

30. Account name:

Account Number:

Date	Description	Ref	Debit	Credit	Balance	
					Debet	Credit

The "Credit" column on the ledger format is used to record...

- a. The less difference of ledger account because some transactions
- b. Deduction the amount of ledger account because transaction influence
- c. Addition the amount of ledger account because transaction influence
- d. The amount that must be credited for each transaction if posting periodically
- e. The amount that must be credited based on the journal record

31. Purchased merchandise on cash should be recorded in...

- a. Purchase journal
- b. Sales journal
- c. Cash receipt journal
- d. Cash disbursement journal
- e. General journal

32. Penyetoran modal oleh pemilik dalam bentuk uang tunai Rp. 100.000.000 didokumentasikan dengan...

- a. Memo
- b. Bon
- c. Faktur
- d. Kuitansi
- e. Kontan

33. PT Alsan repaired a machine and costed Rp. 15,000,000. After the reparation, the economic life of the machine increased. An entry to record this transaction is...
- a. Reparation expense (D), machine (C)
 - b. Reparation expense (D), cash (C)
 - c. Machine (D), cash (C)
 - d. Cash (D), machine (C)
 - e. Accumulated depreciation (D), cash (C)
34. The following transactions will increase the total assets, except...
- a. Credit purchase of merchandise
 - b. Additional investment by owner
 - c. Increase on company sales
 - d. Payment of interest
 - e. Loan receipt from bank
35. Shiba Store received credit memorandum from Toshi Store for Rp. 300,000 returned merchandise. The journal of this transaction is...
- a. Accounts payable Rp. 300,000
 Purchase return Rp. 300,000
 - b. Sales return Rp. 300,000
 Accounts receivable Rp. 300,000
 - c. Accounts payable Rp. 300,000
 Sales return Rp. 300,000
 - d. Accounts receivable Rp. 300,000
 Sales return Rp. 300,000
 - e. Cash Rp. 300,000
 Merchandise inventory Rp. 300,000

36. Journal recording applies the principle of ...
- Matching
 - Revenue recognition
 - Materiality
 - Relevance
 - Historical cost
37. Pada tanggal 6 Juni 2014, diterima sejumlah kas senilai Rp. 4.500.000 dari penjualan tunai barang dagangan. Perusahaan mencatat dengan mendebit akun piutang dagang serta mengkredit akun penjualan Rp. 4.500.000. Kesalahan pencatatan ini diketahui pada tanggal 10 Juni 2014. Jurnal koreksi yang tepat adalah...
- | | | |
|----------------|---------------|---------------|
| Penjualan | Rp. 4.500.000 | |
| Piutang dagang | | Rp. 4.500.000 |
 - | | | |
|----------------|---------------|---------------|
| Piutang dagang | Rp. 4.500.000 | |
| Penjualan | | Rp. 4.500.000 |
 - | | | |
|----------------|---------------|---------------|
| Kas | Rp. 4.500.000 | |
| Piutang dagang | | Rp. 4.500.000 |
 - | | | |
|-----------|---------------|---------------|
| Kas | Rp. 4.500.000 | |
| Penjualan | | Rp. 4.500.000 |
 - | | | |
|-------------|---------------|---------------|
| Kas | Rp. 4.500.000 | |
| Selisih kas | | Rp. 4.500.000 |
38. A merchandise was sold Rp. 17,000,000 with term FOB Shipping Point, 2/10, n/30. The customer paid the freight cost Rp. 700,000 in advance. If the customer paid within 10 days after the purchase date, the discount given is...
- Rp. 340,000
 - Rp. 354,000
 - Rp. 326,000
 - Rp. 1,770,000
 - Rp. 304,000

39. Sales data on PT Rasis are as follows:

6 May Sold merchandise to Bintang Store Rp. 15,000,000 with 2/10 n/60, FOB Shipping Point

10 May Sold merchandise to PT Alka Rp. 1,500,000 on cash

18 May Sold merchandise to PT Alsan Rp. 21,000,000 with 5/10 n/30

20 May Sold merchandise to Azka Store Rp. 7,000,000 with invoice No.560

25 May Sold merchandise to PT Alka Rp. 5,000,000 on credit

Based on data above, the correct sales journal are...

a.

Date		Description	Ref	Total
2017	06	Bintang Store		Rp. 15,000,000
May	10	PT Alka		Rp. 1,500,000
	18	PT Alsan		Rp. 21,000,000
	20	Azka Store		Rp. 7,000,000
	25	PT Alka		Rp. 5,000,000

b.

Date		Description	Ref	Total
2017	06	Bintang Store		Rp. 15,000,000
May	18	PT Alsan		Rp. 21,000,000
	20	Azka Store		Rp. 7,000,000
	25	PT Alka		Rp. 5,000,000

c.

Date		Description	Ref	Total
2017	06	Bintang Store		Rp. 15,000,000
May	10	PT Alka		Rp. 1,500,000
	20	Azka Store		Rp. 7,000,000
	25	PT Alka		Rp. 5,000,000

d.

Date		Description	Ref	Total
2017	06	Bintang Store		Rp. 15,000,000
May	10	PT Alka		Rp. 1,500,000
	18	PT Alsan		Rp. 21,000,000
	25	PT Alka		Rp. 5,000,000

e.

Date		Description	Ref	Total
2017	06	Bintang Store		Rp. 15,000,000
May	10	PT Alka		Rp. 1,500,000
	18	PT Alsan		Rp. 21,000,000
	20	Azka Store		Rp. 7,000,000

40. The beginning balance of PT. Alka's accounts receivable was Rp. 6,750,000, shown in the subsidiary ledger of accounts receivable. The balance of PT. Alka's accounts receivable on 31 May 2017 based on data number 39 is...

- a. Rp. 6,750,000
- b. Rp. 8,250,000
- c. Rp. 13,250,000
- d. Rp. 11,750,000
- e. Rp. 21,750,000

43. The followings are true about retained earnings statement, except...
- a. Retained earning on the early period
 - b. Retained earning at the end of accounting period
 - c. Other revenues and expenses
 - d. Dividend
 - e. Net income or net loss
44. Pada tanggal 31 Desember 2016, sebelum penyesuaian terdapat akun sewa dibayar dimuka senilai Rp. 2.100.000. Sewa tersebut dibayarkan pada awal bulan Oktober tahun 2016 untuk masa 2 tahun, besarnya beban sewa yang dibebankan untuk tahun 2016 adalah...
- a. Rp. 1.200.000
 - b. Rp. 1.050.000
 - c. Rp. 900.000
 - d. Rp. 300.000
 - e. Rp. 262.500
45. Hotel Halus menyewakan 50 kamar dengan harga per kamar Rp. 300.000/hari. Pada tanggal 26 Desember 2016 diterima sewa 10 kamar untuk 10 hari terhitung sejak tanggal pembayaran, jika akun yang digunakan untuk mencatat saat menerima uang adalah "Pendapatan Sewa", maka jurnal penyesuaian pada tanggal 31 Desember 2016 adalah...
- a. Kas Rp. 150.000.000
 Utang pendapatan sewa Rp. 150.000.000
 - b. Utang pendapatan sewa Rp. 60.000.000
 Pendapatan sewa Rp. 60.000.000
 - c. Utang pendapatan sewa Rp. 90.000.000
 Pendapatan sewa Rp. 90.000.000
 - d. Pendapatan sewa Rp. 90.000.000
 Utang pendapatan sewa Rp. 90.000.000
 - e. Pendapatan sewa Rp. 60.000.000
 Utang pendapatan sewa Rp. 60.000.000

46. An adjustments entry to record income that has not been received yet is ...
- Account receivable in debit and unearned service revenue in credit
 - Account receivable in debit and cash in credit
 - Unearned service revenue in credit and account receivable on credit
 - Unearned service revenue in debit and cash in credit
 - a, b, c and d is false
47. The accounts that will be moved to the profit/loss column are ...
- Advertising revenue, commission income, and commissions are accepted in advance
 - Rent expenses, interest charged and advertising revenue
 - Rent expenses, advertising revenue, and commissions received in advance
 - Rent expenses, advertising revenue, and commission income
 - Rent expenses, commission income, and commissions are accepted in advance
48. On 1 April 2015, PT Ramadhani received a bank loan Rp. 300,000,000 with 5 years maturity period. The interest rate 12% was paid on 1 November and 1 May. On 31 December 2015 the adjusting entry recorded by company was...
- Interest expense Rp. 6,000,000
 Interest payable Rp. 6,000,000
 - Interest payable Rp. 9,000,000
 Interest expense Rp. 9,000,000
 - Interest expense Rp. 9,000,000
 Interest payable Rp. 9,000,000
 - Interest expense Rp. 36,000,000
 Interest payable Rp. 36,000,000
 - Interest payable Rp. 36,000,000
 Interest expense Rp. 36,000,000

49. At the end of period, the company does not record an adjustment for accrued interest expense. The impact of this error is...
- a. Net income is overstated
 - b. Liability is understated
 - c. Expense is understated
 - d. Only a and b are correct
 - e. Only a,b and c are correct

50. (1) Enter the adjustment in adjustment column
(2) Extends adjusted trial balance amounts to appropriate income statement and statement of financial position
(3) Enter adjusted balance in the adjusted trial balance
(4) Prepare a trial balance on the worksheet
(5) Total the statement columns, compute the net income and complete the worksheet

The correct steps to complete the worksheet are...

- a. 4-1-2-3-5
 - b. 4-1-3-2-5
 - c. 4-2-3-1-5
 - d. 4-3-2-1-5
 - e. 4-2-1-3-5
51. If prepaid expenses initially recorded as an expense account, the adjusting entry is...
- a. Assets
 Expenses
 - b. Expenses
 Assets
 - c. Revenue
 Liabilities
 - d. Liabilities
 Revenue
 - e. Expenses
 Liabilities

The following is for question number 52-55

The balance after adjusting entries at UD Hyung:

UD HYUNG
Adjusted Trial Balance
31 January 2013

Account	Debit	Credit
Supplies	\$1,700	
Merchandise inventory	\$8,500	
Prepaid rent	\$4,800	
Wage payable		\$1,600
Unearned service revenue		\$1,500
Supplies expense	\$1,900	
Rent expense	\$800	
Wage expense	\$3,600	
Service revenue		\$4,000

52. The supplies expense was derived from an adjusting entries. The supplies was purchased on January for \$1,300. The amount of supplies on 1 January 2013 is...
- a. \$100
 - b. \$2,300
 - c. \$1,500
 - d. \$1,800
 - e. \$600

53. If the ending inventory of UD. Hyung is \$7,750, the adjusting if income summary method is used is...

- a. Merchandise inventory \$8,500
 Income summary \$8,500
Income summary \$7,750
 Merchandise inventory \$7,750
- b. Merchandise inventory \$7,750
 Income summary \$7,750
Income summary \$8,500
 Merchandise inventory \$8,500
- c. Merchandise inventory \$750
 Income summary \$750
Income summary \$8,500
 Merchandise inventory \$8,500
- d. Merchandise inventory \$7,750
 Income summary \$7,750
Income summary \$7,750
 Merchandise inventory \$7,750
- e. Merchandise inventory \$8,500
 Income summary \$8,500
Income summary \$8,500
 Merchandise inventory \$8,500

54. If the sum of the service revenue in January is \$3,200, the amount of the unearned service revenue at 31 December 2012 is...

- a. \$2,700
- b. \$2,300
- c. \$3,100
- d. \$8,000
- e. \$4,800

55. The rent was prepaid on 1 January 2013. How long was the rent for?
- 1 year
 - 10 month
 - 8 month
 - 6 month
 - 4 month
56. In the financial statement, the component of accounts that are arranged by the liquidity is...
- The kind of cash
 - Current assets
 - Fixed assets
 - Current liabilities
 - Long term investment
57. Based on PSAK number one, the following is not required to be made is ...
- Cost of good manufactured statement
 - Income statement
 - Financial position statement
 - The change of equity statement
 - Cash flow statement
58. PT. Shine Aoki had some accounts as follows: the beginning equity and the ending equity are Rp. 52,450,000 and Rp. 76,405,000. Net income as amount Rp. 32,100,000. Revenue as amount Rp. 12,300,000. Sales expense Rp. 5,350,000. Electricity expense Rp. 453,500. Based on the data above, the amount of drawings is...
- Rp. 6,456,000
 - Rp. 7,231,000
 - Rp. 8,145,000
 - Rp. 9,230,000
 - Rp. 4,165,000

59. The balances of accounts on 31 May 2017 from “Diamond Soul Centre” are as follows:

Cash	Rp. 26,000,000
Accounts receivable	Rp. 14,000,000
Prepaid rent	Rp. 12,000,000
Equipment	Rp. 100,000,000
Accum. dep. of equipment	Rp. 40,000,000
Accounts payable	Rp. 25,000,000
Mortgage payable	Rp. 50,000,000

The prepaid rent was paid on 1 March 2017 for one year. The correct equity on 31 May 2017 is...

- a. Rp. 192,000,000
- b. Rp. 109,000,000
- c. Rp. 75,000,000
- d. Rp. 34,000,000
- e. Rp. 26,000,000

60. If these accounts are arranged by liquidity, the correct sorting are :

- | | | |
|------------------------|--------------|-------------------|
| 1. Prepaid advertising | 3. Equipment | 5. Store supplies |
| 2. Cash | 4. Buildings | |
- a. 2-5-1-4-3
 - b. 1-2-4-3-5
 - c. 2-4-1-3-5
 - d. 2-5-4-3-1
 - e. 4-5-1-3-2

61. Berikut data saldo dari Bintang Store:

Pembelian	Rp. 28.000.000
Retur pembelian	Rp. 1.700.000
Potongan pembelian	Rp. 1.500.000
Biaya angkut pembelian	Rp. 1.500.000
Persediaan akhir	Rp. 11.500.000

Harga pokok penjualan Rp. 21.300.000

Persediaan awal Bintang Store adalah...

- a. Rp. 5.500.000
- b. Rp. 6.500.000
- c. Rp. 8.000.000
- d. Rp. 8.200.000
- e. Rp. 8.500.000

62. A company had some data as follows:

Beginning of retained earnings	Rp. 19,500,000
Operating revenue	Rp. 55,500,000
Operating expense	Rp. 41,150,000
Dividend	Rp. 5,350,000
Capital, 1 January	Rp. 155,000,000

The closing balance of retained earnings is...

- a. Rp. 23,500,000
- b. Rp. 28,500,000
- c. Rp. 14,350,000
- d. Rp. 33,850,000
- e. Rp. 183,500,000

63. The account that is presented in the statement of financial position is...

- a. Rent expense
- b. Sales of merchandise
- c. Sales return and allowance
- d. Accrued interest expense
- e. Advertising expense

64. The owner's drawing is presented in the cash flow statement section...
- Cash flow from financing activities
 - Cash flow from operating activities
 - Cash flow from investing activities
 - Cash flow from net income
 - Cash flow from main activities
65. If assets increased by \$52,000 during a current year and owner's equity is decrease by \$15,000. The total liabilities is...
- \$37,000 increase
 - \$57,000 decrease
 - \$37,000 decrease
 - \$57,000 increase
 - None is correct
66. The bookkeeper of PT Alsan made an error. The purchase return and freight-in was understated by Rp. 780,000 and Rp. 515,000. If the cost of good sold was Rp. 4,350,000, the correct cost of good sold is...
- Rp. 5,645,000
 - Rp. 5,130,000
 - Rp. 4,865,000
 - Rp. 3,715,000
 - Rp. 4,085,000
67. Berikut diketahui data dari komponen laporan keuangan dari PT Aksi pada 31 Desember 2016:
- | | |
|-------------|----------------|
| Harta tetap | Rp. 53.264.000 |
| Modal awal | Rp. 55.000.000 |
| Kewajiban | Rp. 18.327.000 |
| Prive | Rp. 450.000 |
| Laba Bersih | Rp. 2.176.000 |

Berdasarkan data tersebut, besar harta lancar adalah...

- a. Rp. 21.789.000
- b. Rp. 21.879.000
- c. Rp. 17.887.000
- d. Rp. 18.787.000
- e. Rp. 22.239.000

68. Beginning inventory	Rp. 800,000
Cost of good purchase	Rp. 4,000,000
Ending inventory	Rp. 500,000
Sales	Rp. 7,500,000
Freight out	Rp. 155,000
Rent expense	Rp. 375,000
Advertising expense	Rp. 250,000
Wages expense	Rp. 475,000

The cost of good sold is...

- a. Rp. 5,300,000
- b. Rp. 4,800,000
- c. Rp. 4,300,000
- d. Rp. 3,200,000
- e. Rp. 3,355,000

69. Based on number 68, the net income is...

- a. Rp. 3,355,000
- b. Rp. 2,980,000
- c. Rp. 2,730,000
- d. Rp. 3,105,000
- e. Rp. 2,255,000

70. In the statement of financial position, unearned service revenue account is...
- a. Treated as other revenue
 - b. Treated as long-term liabilities
 - c. Treated as current liabilities
 - d. Treated as current assets
 - e. Treated as equity
71. In the income statement of PT Alka, the net income after tax was Rp. 4,200,000. If the purchase return was understated by Rp. 120,000 and the tax rate applied was 30%, the correct net income after tax is...
- a. Rp. 4,080,000
 - b. Rp. 4,116,000
 - c. Rp. 4,320,000
 - d. Rp. 4,284,000
 - e. Rp. 4,824,000
72. The trial balance of Nana Corporation had the following accounts:
- | | |
|--------------------|----------------|
| Cash | Rp. 20,000,000 |
| Account receivable | Rp. 16,000,000 |
| Account payable | Rp. 9,000,000 |
| Salaries expense | Rp. 14,500,000 |
| Rent expense | Rp. 3,900,000 |
| Net sales | Rp. 41,000,000 |
| Freight in | Rp. 6,000,000 |
- The net income is...
- a. Rp. 22,600,000
 - b. Rp. 7,600,000
 - c. Rp. 27,600,000
 - d. Rp. 23,600,000
 - e. Rp. 16,600,000

73. Dokumen yang digunakan sebagai dasar menyusun jurnal penutup adalah ...
- Laporan laba rugi dan perubahan modal
 - Laporan arus kas
 - Catatan dan laporan keuangan
 - Memo dan manajemen
 - Neraca dan catatan laporan keuangan
74. Mountain Company purchased a vehicle for Rp. 28,000,000. It had been depreciated by Rp.16,000,000. The balance of the vehicle in the statement of financial position is...
- Rp. 44,000,000
 - Rp. 28,000,000
 - Rp. 16,000,000
 - Rp. 12,000,000
 - Rp. 6,000,000
75. Gross profit will result if...
- Sales revenues are greater than operating expense
 - Sales revenues are greater than cost of goods sold
 - Net profit are greater than operating expense
 - Operating expenses are greater than cost of goods sold
 - Net profit are less than operating expense
76. In a period of rising prices, the average cost method will produce...
- Lower net income than FIFO
 - Higher net income than FIFO
 - The same net income than FIFO
 - The same net income with moving average method
 - Net income equal to the specific identification method

77. Snow White Company has the following data:

	Units	Unit Cost
Inventory, 1 Jan	10.000	\$13
Purchase, 8 July	15.000	\$15
Purchase, 19 Nov	3.000	\$14

If Snow White Company has 6500 units on hand on 31 December, the cost of the ending inventory under LIFO is...

- a. \$65,000
- b. \$94,000
- c. \$84,500
- d. \$91,000
- e. \$94,500

78. Using the data in Snow White Company, the cost of the ending inventory under FIFO is...

- a. \$65,000
- b. \$91,000
- c. \$94,500
- d. \$84,500
- e. \$104,000

79. Data dari PT Alsan sebagai berikut:

Penjualan tunai	Rp. 250.000.000
Penjualan kredit	Rp. 45.000.000
Pembelian tunai	Rp. 120.000.000
Pembelian kredit	Rp. 30.000.000
Beban angkut pembelian	Rp. 10.000.000
Potongan penjualan	Rp. 12.000.000
Potongan pembelian	Rp. 21.000.000
Persediaan awal	Rp. 14.000.000
Persediaan akhir	Rp. 26.000.000

Berdasarkan data diatas, maka yang akan terjadi pada PT Alsan adalah...

- a. Rugi kotor Rp. 283.000.000
- b. Laba kotor Rp. 283.000.000
- c. Laba kotor Rp. 156.000.000
- d. Rugi kotor Rp. 156.000.000
- e. Laba kotor Rp. 127.000.000

80. Financial statement has many advantages, except...

- a. Evaluating company performance
- b. As the form of management responsibility to investors
- c. Providing information of corporate cash flow for current period so that investors and creditors could assess corporate's liquidity and solvability level
- d. As the only one instrument of decision making for stakeholders
- e. Providing information for investment and credit decision making

81. Creditors need company's financial statements for...

- a. Company's budget realization
- b. The computation of company's income tax
- c. The computation of operating expense
- d. The computation of dividend paid to investors
- e. The computation of credit issue basis

82. At the beginning 2016, the company purchased Rp. 8,000,000 supplies. The bookkeeper made an error by recording the transaction as electricity expense. So the company would get...

- a. Income overstated Rp. 8,000,000
- b. Income understated Rp. 8,000,000
- c. Income overstated Rp. 16,000,000
- d. Income understated Rp. 16,000,000
- e. None is correct

83. The economic information that used to perform for investors is...
- a. Aging schedule
 - b. Closing entry
 - c. Post closing trial balance
 - d. Financial statements
 - e. General ledger
84. If the beginning inventory is \$156,700, cost of good purchased is \$280,000 and the ending inventory is \$103,100, the cost of goods available for sale is...
- a. \$366,300
 - b. \$333,600
 - c. \$400,000
 - d. \$436,700
 - e. \$514,200
85. Owner's equity statement is...
- a. Presenting the revenues and expenses and net profit or loss that produced during a given period
 - b. Reporting assets, liabilities, and owner's equity on a given date
 - c. Summarizing all the information about the cash inflows and outflows for the period
 - d. Summarizing the changes that take place in owner's equity during a given period of time
 - e. All of answers are false
86. Closing journal is for ...
- a. Treasure account
 - b. Account debt
 - c. Capital account
 - d. Real accounts
 - e. Nominal accounts

87. The account of revenue service is Rp. 800,000. The closing journal is ...

- a. Income summary Rp. 800,000
 Revenue service Rp. 800,000
- b. Revenue service Rp. 800,000
 Income summary Rp. 800,000
- c. Revenue service Rp. 800,000
 Capital Rp. 800,000
- d. Capital Rp. 800,000
 Revenue service Rp. 800,000
- e. Prive Rp. 800,000
 Revenue service Rp. 800,000

88. Closing the general ledger account in the accounting cycle including step of ...

- a. Analysis
- b. Reporting
- c. Recording
- d. Summarizing
- e. Classification

89. On 31 December 2016, PT Alka made a loss of Rp. 57,675,000. The closing entries was...

- a. Income summary Rp. 57,675,000
 Retained earning Rp. 57,675,000
- b. Income summary Rp. 57,675,000
 Loss expense Rp. 57,675,000
- c. Loss expense Rp. 57,675,000
 Income summary Rp. 57,675,000
- d. Retained earning Rp. 57,675,000
 Income summary Rp. 57,675,000
- e. Equity Rp. 57,675,000
 Income summary Rp. 57,675,000

90. These are the adjusting entries on 31 December 2016:

- | | | |
|-----------------------------|---------------|---------------|
| 1) Interest revenue | Rp. 150,000 | |
| Unearned service revenue | | Rp. 150,000 |
| 2) Prepaid rent | Rp. 500,000 | |
| Rent expense | | Rp. 500,000 |
| 3) Prepaid insurance | Rp. 1,000,000 | |
| Insurance expense | | Rp. 1,000,000 |
| 4) Advertising expense | Rp. 750,000 | |
| Prepaid advertising | | Rp. 750,000 |
| 5) Unearned service revenue | Rp. 500,000 | |
| Interest revenue | | Rp. 500,000 |

The adjusting entries that are not require reversing entry is...

- a. 2) and 3)
 - b. 1) and 2)
 - c. 4) and 5)
 - d. 3) and 4)
 - e. 1) and 4)
91. The tax payments are used to organise or implement the government policies in social and economic fields. This is the function of tax as...
- a. Budgetair
 - b. Regularend
 - c. Stability
 - d. Distribution
 - e. Redistribution
92. Dalam perhitungan PPh pasal 21 untuk biaya jabatan adalah 5% dari penghasilan bruto, dengan catatan besarnya biaya jabatan adalah maksimal sebesar...
- a. Rp. 6.000.000/tahun
 - b. Rp. 2.400.000/tahun
 - c. Rp. 4.200.000/tahun

- d. Rp. 3.000.000/tahun
 - e. Rp. 6.500.000/tahun
93. Progressive tax rate charged in...
- a. Value added tax
 - b. Income tax
 - c. Stamp duty
 - d. Import duty
 - e. Sales tax
94. Besarnya Penghasilan Tidak Kena Pajak (PTKP) setahun untuk Tn. Athalan dengan status (K/5) yang bekerja mulai awal tahun 2016 pada PT Abadi Jaya dengan gaji Rp. 7.000.000 per bulan adalah sebesar...
- a. Rp. 72.000.000
 - b. Rp. 48.000.000
 - c. Rp. 34.425.000
 - d. Rp. 54.000.000
 - e. Rp. 84.000.000
95. Jika diketahui Penghasilan Kena Pajak (PKP) Tn. Raga Angkasa pada tahun 2015 sebesar Rp. 120.000.000. Maka berapa Pph 21 terutang Tn. Raga Angkasa...
- a. Rp. 18.000.000
 - b. Rp. 13.000.000
 - c. Rp. 10.500.000
 - d. Rp. 7.000.000
 - e. Rp. 6.000.000

96. Batasan Penghasilan Tidak Kena Pajak (PTKP) berdasarkan Peraturan Menteri Keuangan nomor 101/PMK.010/2016 tentang Penyesuaian Besarnya Penghasilan Tidak Kena Pajak yang berlaku efektif untuk tahun pajak 2016 adalah sebesar...
- Rp. 54.000.000
 - Rp. 36.000.000
 - Rp.24.300.000
 - Rp. 15.840.000
 - Rp. 14.400.000
97. Apabila seseorang bertempat tinggal di luar Indonesia tetapi dikenakan pajak oleh pemerintah Indonesia, maka pemerintah Indonesia menganut asas...
- Asas domisili
 - Asas kebangsaan
 - Asas pemerataan
 - Asas sumber
 - Asas kekeluargaan
98. Suatu tarif yang menggunakan prosentase semakin besar untuk nilai obyek yang jumlahnya semakin besar pula, disebut tarif...
- Tarif proporsional
 - Tarif progresif
 - Tarif degresif
 - Tarif tunggal
 - Tarif tetap

99. Berikut ini yang bukan merupakan kewajiban wajib pajak menurut UU No. 28 Tahun 2007 adalah...

- a. Membetulan Surat Pemberitahuan yang telah disampaikan dengan menyampaikan pernyataan tertulis, dengan syarat Direktur Jenderal Pajak belum melakukan tindakan pemeriksaan.
- b. Mendaftarkan diri pada kantor Direktorat Jenderal Pajak yang wilayah kerjanya meliputi tempat tinggal atau tempat kedudukan Wajib Pajak dan kepadanya diberikan NPWP, apabila telah memnuhi persyaratan subjektif dan objektif.
- c. Menyampaikan Surat Pemberitahuan dalam Bahasa Indonesia dengan menggunakan satuan mata uang selain rupiah yang diizinkan, yang pelaksanaannya diatur dengan atau berdasarkan Peraturan Menteri Keuangan.
- d. Menyampaikan Surat Pemberitahuan dengan dua bahasa yaitu bahasa Indonesia dan bahasa inggris sesuai ketentuan
- e. Menyampaikan Surat Pemberitahuan dengan tepat waktu dan mendaftarkan diri pada Direktorat Jenderal Pajak pusat untuk wajib pajak yang berpenghasilan besar

100. Reyhan memperoleh gaji Rp. 1.800.000 sebulan. Status K/0. Premi asuransi kecelakaan dan premi asuransi kematian yang dibayar pemberi kerja masing-masing 0,5% dan 0,3% dari gaji. Perusahaan menanggung iuran jaminan hari tua setiap bulan 3% dari gaji. Setiap bulan Reyhan membayar iuran jaminan hari tua 2% dari gaji. Perusahaan membayar iuran pensiun ke dana pensiun setiap bulan Rp. 75.000, sedangkan Reyhan membayar iuran pensiun Rp. 60.000. Besarnya jumlah penghasilan bruto sebulan adalah ...

- a. Rp. 1.814.400
- b. Rp. 1.800.000
- c. Rp. 1.785.000
- d. Rp. 1.685.000
- e. Rp. 1.650.000