SOAL UAS DASAR AKUNTANSI

Berikut ini adalah trial balance PT Berhasil untuk periode 31 Agustus 2009:

Cash On Hand	25420	Purchases raw Material	2500
Marketable Securities	157	Purchases Return & Allowance	100
Notes Receivable	230	Direct Labour Cost	90
Account Receivable	28500	Indirect Labour Cost	175
Raw Material Inventory August 31,2009	25	Factory Salary Cost	2000
Work In Process Inventory August 31,2009	180	Factory Electrcity,water,Telephone Cost	300
Finished Goods Inventory August 31,2009	250	Factory Supplies Cost	125
Land	125	Factory Repair & Maintenance Cost	585
Building	150	Factory Insurance Expense	200
Acc.Depr.Building	100	Factory Miscellaneous Cost	215
Equipment	25	Sales Insurance Expense	15
Acc.Depr.Equipment	20	Sales Amortitation Expense	35
Itangible Fix Asset	50	Advertizing & Promotion Expense	25
Notes Payable	650	Freight-out	80
Account Payable	2400	Adm & General Insurance Expense	75
Owner's Equity	430	Adm & general Deprciation Expense	100
Drawing	500	Interest Expense	145
Sales	58577		

Berikut ini adalah Adjusting Entries PT Berhasil untuk periode 31 Agustus 2009:

DATE		DESCRIPTION	P/R	DEBIT	CREDIT
AUGST' 09	a	Cost Of Goods Manufactured Summary	421	25	0
		Raw Material Inventory	115	0	25
31		Raw Material Inventory	115	300	0
		Cost Of Goods Manufactured Summary	421	0	300
	b	Cost Of Goods Manufactured Summary	421	180	0
		Work In Process Inventory	116	0	180
		Work In Process Inventory	116	250	0
		Cost Of Goods Manufactured Summary	421	0	250
	c	Income Summary	422	250	0
		Finished Goods Inventory	117	0	250
		Finished Goods Inventory	117	200	0
		Income Summary	422	0	200
TOTAL				1205	1205

Instruksi:

Buatkan Statement Of Cost Of Goods Manufacture untuk (Bagian A), Income Statement untuk (Bagian B), Balance Sheet untuk (Bagian C) dengan waktu 30 menit. Selamat Mengerjakan.... jangan lupa berdoa terlebih dahulu dan tulis kode soal dilembar jawaban paling depan kanan atas, ok.

Cat.: Soal boleh dibawa pulang..., tidak boleh menggunakan HP, Pensil dan Tip X.

Supriyati/yati_20@yahoo.com