**LAMPIRAN 1**

Tes 1 Menyusun Kartu Persediaan Menggunakan Metode FIFO dengan Metode LIFO

Nama :

Kelas :

**SOAL I**

Data penjualan dan pembelian persediaan selama tahun 2016 di PT. YULI :

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal** | | **Keterangan** | **Unit** | **Harga / Unit** | **Total** |
| Januari | 1 | Saldo Awal | 20 | 2.500 | Rp50.000 |
|  | 5 | Pembelian | 10 | 2.300 | Rp23.000 |
|  | 7 | Penjualan | 15 | 2.600 | Rp39.000 |
|  | 12 | Penjualan | 9 | 2.400 | Rp21.600 |
|  | 15 | Pembelian | 7 | 2.700 | Rp18.900 |
|  | 17 | Pembelian | 5 | 2.550 | Rp12.750 |
|  | 20 | Penjualan | 13 | 2.800 | Rp36.400 |

Diminta : Catatlah kartu persediaan akhir dengan metode FIFO dan metode LIFO

.

**LAMPIRAN 2**

Tes 2 Menyusun Kartu Persediaan Menggunakan Metode FIFO dengan Metode LIFO (Variabel X dan Variabel Y)

Nama :

Kelas :

**SOAL II**

Data penjualan dan pembelian persediaan selama tahun 2017 di PT. YULI :

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal** | | **Keterangan** | **Unit** | **Harga / Unit** | **Total** |
| Desember | 1 | Saldo Awal | 3 | Rp 10,- | Rp30,- |
|  | 2 | Pembelian | 2 | Rp 10,- | Rp20,- |
|  | 5 | Pembelian | 3 | Rp 11,- | Rp33,- |
|  | 5 | Penjualan | 4 | Rp 15,- | Rp60,- |
|  | 15 | Pembelian | 2 | Rp 12,- | Rp24,- |
|  | 25 | Penjualan | 2 | Rp 16,- | Rp32,- |
|  | 31 | Penjualan | 1 | Rp 9,- | Rp9,- |

Diminta : Catatlah kartu persediaan akhir dengan metode FIFO dan metode LIFO.

**LAMPIRAN 3**

Tes 3 Menyusun Kartu Persediaan Menggunakan Metode FIFO dengan Metode LIFO (Variabel X dan Variabel Y)

Nama :

Kelas :

**SOAL III**

Data penjualan dan pembelian persediaan selama tahun 2018 di PT. YULI :

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal** | | **Keterangan** | **Unit** | **Harga / Unit** | **Total** |
| Desember | 1 | Saldo Awal | 100 | 500 | Rp50.000 |
|  | 4 | Pembelian | 400 | 510 | Rp204.000 |
|  | 5 | Penjualan | 300 | 800 | Rp240.000 |
|  | 12 | Pembelian | 300 | 520 | Rp156.000 |
|  | 14 | Penjualan | 300 | 800 | Rp240.000 |
|  | 20 | Pembelian | 200 | 530 | Rp106.000 |
|  | 26 | Penjualan | 300 | 800 | Rp240.000 |

Diminta : Catatlah kartu persediaan akhir dengan metode FIFO dan metode LIFO.

**LAMPIRAN 4**

Tes 4 Menyusun Kartu Persediaan Menggunakan Metode FIFO dengan Metode LIFO (Variabel X dan Variabel Y)

Nama :

Kelas :

**SOAL IV**

Data penjualan dan pembelian persediaan selama tahun 2019 di PT. YULI :

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Tanggal** | | **Keterangan** | **Unit** | **Harga / Unit** | **Total** |
| Jan | 2 | Saldo Awal | 200 | 9.000 | Rp1.800.000 |
| Maret | 10 | Pembelian | 300 | 10.000 | Rp3.000.000 |
| April | 5 | Penjualan | 200 | 15.000 | Rp3.000.000 |
| Mei | 7 | Penjualan | 100 | 15.000 | Rp1.500.000 |
| Sept | 21 | Pembelian | 400 | 11.000 | Rp4.400.000 |
| Nov | 18 | Pembelian | 100 | 12.000 | Rp1.200.000 |
| Nov | 20 | Penjualan | 200 | 17.000 | Rp3.400.000 |

Diminta : Catatlah kartu persediaan akhir dengan metode FIFO dan metode LIFO.

**LAMPIRAN 5**

**Kunci Jawaban Tes Lampiran 1 (Variabel X dan Variabel Y)**

A. Menggunakan Metode FIFO

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tanggal** | **IN** | | | **OUT** | | | | **SALDO** | | |
| Unit | Harga | Total | Unit | Harga | Total | | Unit | Harga | Total |
| 01-Jan-08 |  |  |  |  |  |  | | 20 | 2.500 | 50.000 |
| 05-Jan-08 | 10 | 2.300 | 23.000 |  |  |  | | 20 | 2.500 | 50.000 |
|  |  |  |  |  |  |  | | 10 | 2.300 | 23.000 |
| 07-Jan-08 |  |  |  | 15 | 2.500 | 37.500 | | 5 | 2.500 | 12.500 |
|  |  |  |  |  |  |  | | 10 | 2.300 | 23.000 |
| 12-Jan-08 |  |  |  | 5 | 2.500 | 12.500 | | 6 | 2.300 | 13.800 |
|  |  |  |  | 4 | 2.300 | 9.200 | |  |  |  |
| 15-Jan-08 | 7 | 2.700 | 18.900 |  |  |  | | 6 | 2.300 | 13.800 |
|  |  |  |  |  |  |  | | 7 | 2.700 | 18.900 |
| 17-Jan-08 | 5 | 2.550 | 12.750 |  |  |  | | 6 | 2.300 | 13.800 |
|  |  |  |  |  |  |  | | 7 | 2.700 | 18.900 |
|  |  |  |  |  |  |  | | 5 | 2.550 | 12.750 |
| 20-Jan-08 |  |  |  | 6 | 2.300 | | 13.800 | 5 | 2.550 | 12.750 |
|  |  |  |  | 7 | 2.700 | | 18.900 |  |  |  |
| TOTAL | 22 | - | 54.650 | 37 | - | 91.900 | | 107 |  | 230.500 |

B. Menggunakan Metode LIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tanggal** | **IN** | | | **OUT** | | | **SALDO** | | |
| Unit | Harga | Total | Unit | Harga | Total | Unit | Harga | Total |
| 1-Jan-08 |  |  |  |  |  |  | 20 | 2.500 | 50.000 |
| 5-Jan-08 | 10 | 2.300 | 23.000 |  |  |  | 20 | 2.500 | 50.000 |
|  |  |  |  |  |  |  | 10 | 2.300 | 23.000 |
| 7-Jan-08 |  |  |  | 10 | 2.300 | 23.000 | 15 | 2.500 | 37.500 |
|  |  |  |  | 5 | 2.500 | 12.500 |  |  |  |
| 12-Jan-08 |  |  |  | 9 | 2.500 | 22.500 | 6 | 2.500 | 15.000 |
| 15-Jan-08 | 7 | 2.700 | 18.900 |  |  |  | 6 | 2.500 | 15.000 |
|  |  |  |  |  |  |  | 7 | 2.700 | 18.900 |
| 17-Jan-08 | 5 | 2.550 | 12.750 |  |  |  | 6 | 2.500 | 15.000 |
|  |  |  |  |  |  |  | 7 | 2.700 | 18.900 |
|  |  |  |  |  |  |  | 5 | 2.550 | 12.750 |
| 20-Jan-08 |  |  |  | 5 | 2.550 | 12.750 | 5 | 2.500 | 12.500 |
|  |  |  |  | 7 | 2.700 | 18.900 |  |  |  |
|  |  |  |  | 1 | 2.500 | 2.500 |  |  |  |
| TOTAL | 22 54.650 | | | 37 92.150 | | | 107 | | 268.550 |

**LAMPIRAN 6**

**Kunci Jawaban Tes Lampiran 2 (Variabel X dan Variabel Y)**

A. Menggunakan Metode FIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tgl** | **Pembelian** | | | **Penjualan** | | | **Persediaan** | | |
| **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** |
| 01 |  |  |  |  |  |  | 3 | 10 | 30 |
| 02 | 2 | 10 | 20 |  |  |  | 3  2 | 10  10 | 30  20 |
| 05 | 3 | 11 | 33 | - | - | - | 3  2  3 | 10  10  11 | 30  20  33 |
| 09 | - | - | - | 31 | 10  10 | 30  10 | 1  3 | 10  11 | 10  33 |
| 15 | 2 | 12 | 24 | - | - | - | 1  3  2 | 10  11  12 | 10  33  24 |
| 25 | - | - | - | 11 | 10  11 | 10  11 | 2  2 | `11  12 | 22  24 |
| 31 | - | - | - | 1 | 9 | 9 | 1  2 | 11  12 | 11  24 |
|  | 7 |  | 77 | 7 |  | 60 | 33 |  | 354 |

B. Menggunakan Metode LIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tgl** | **Pembelian** | | | **Penjualan** | | | **Persediaan** | | |
| **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** |
| 01 |  |  |  |  |  |  | 3 | 10 | 30 |
| 02 | 2 | 10 | 20 |  |  |  | 3  2 | 10  10 | 30  20 |
| 05 | 3 | 11 | 33 | - | - | - | 3  2  3 | 10  10  11 | 30  20  33 |
| 09 | - | - | - | 3  1 | 11  10 | 33  10 | 3  1 | 10  10 | 30  20 |
| 15 | 2 | 12 | 24 | - | - | - | 3  1  2 | 10  10  12 | 30  20  24 |
| 25 | - | - | - | 2 | 12 | 24 | 3  1 | 10  10 | 30  20 |
| 31 | - | - | - | 1 | 9 | 9 | 3 | 10 | 30 |
|  | 7 |  | 77 | 7 |  | 76 | 33 |  | 367 |

**LAMPIRAN 7**

**Kunci Jawaban Tes Lampiran 3 (Variabel X dan Variabel Y)**

A. Menggunakan Metode FIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tgl** | **Pembelian** | | | **Penjualan** | | | **Persediaan** | | |
| **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** |
| 1 |  |  |  |  |  |  | 100 | 500 | 50.000 |
| 4 | 400 | 510 | 204.000 |  |  |  | 100  400 | 500  510 | 50.000  204.000 |
| 5 |  |  |  | 100  200 | 500  510 | 50.000  102.000 | 200 | 510 | 102.000 |
| 12 | 300 | 520 | 156.000 |  |  |  | 200  300 | 510  520 | 102.000  156.000 |
| 14 |  |  |  | 200  100 | 510  520 | 102.000  52.000 | 200 | 520 | 104.000 |
| 20 | 200 | 530 | 106.000 |  |  |  | 200  200 | 520  530 | 104.000  106.000 |
| 26 |  |  |  | 200  100 | 520  530 | 104.000  53.000 | 100 | 530 | 53.000 |
| TOTAL | 900 |  | 466.000 | 900 |  | 463.000 | 2.000 |  | 1.031.000 |

B. Menggunakan Metode LIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tgl** | **Pembelian** | | | **Penjualan** | | | **Persediaan** | | |
| **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** |
| 1 |  |  |  |  |  |  | 100 | 500 | 50.000 |
| 4 | 400 | 510 | 204.000 |  |  |  | 100  400 | 500  510 | 50.000  204.000 |
| 5 |  |  |  | 300 | 520 | 156.000 | 100  100 | 500  510 | 50.000  51.000 |
| 12 | 300 | 520 | 156.000 |  |  |  | 100  100  300 | 500  510  520 | 50.000  51.000  156.000 |
| 14 |  |  |  | 300 | 520 | 156.000 | 100  100 | 500  510 | 50.000  51.000 |
| 20 | 200 | 530 | 106.000 |  |  |  | 100  100  200 | 500  510  530 | 50.000  51.000  106.000 |
| 26 |  |  |  | 200  100 | 530  510 | 106.000  51.000 | 100 | 500 | 50.000 |
| TOTAL | 900 |  | 466.000 | 1100 |  | 469.000 | 1900 |  | 1.020.000 |

**LAMPIRAN 8**

**Kunci Jawaban Tes Lampiran 3 (Variabel X dan Variabel Y)**

A. Menggunakan Metode FIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tgl** | **Pembelian** | | | **Penjualan** | | | **Persediaan** | | |
| **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** |
| 02/01 |  |  |  |  |  |  | 200 | 9.000 | 1.800.000 |
| 10/03 | 300 | 100 | 3.000.000 |  |  |  | 200  300 | 9.000  10.000 | 1.800.000  3.000.000 |
| 05/04 |  |  |  | 200 | 9.000 | 1.800.000 | 300 | 10.000 | 3.000.000 |
| 07/05 |  |  |  | 100 | 10.000 | 1.000.000 | 200 | 10.000 | 2.000.000 |
| 21/09 | 400 | 11.000 | 4.400.000 |  |  |  | 200 | 10.000 | 2.000.000 |
| 18/11 | 100 | 12.000 | 1.200.000 |  |  |  | 200  400  100 | 10.000  11.000  12.000 | 2.000.000  4.400.00  1.200.000 |
| 20/11 |  |  |  | 200 | 10.000 | 2.000.000 | 400  100 | 11.000  12.000 | 4.400.000  1.200.000 |
| TOTAL | 800 |  | 8.600.000 | 500 |  |  | 2.600 |  | 26.800.000 |

B. Menggunakan Metode LIFO

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Tgl** | **Pembelian** | | | **Penjualan** | | | **Persediaan** | | |
| **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** | **Unit** | **Harga/**  **unit** | **Jumlah** |
| 02/01 |  |  |  |  |  |  | 200 | 9.000 | 1.800.000 |
| 10/03 | 300 | 100 | 3.000.000 |  |  |  | 200  300 | 9.000  10.000 | 1.800.000  3.000.000 |
| 05/04 |  |  |  | 200 | 10.000 | 1.000.000 | 200  300 | 9.000  10.000 | 1.800.000  1.000.000 |
| 07/05 |  |  |  | 100 | 10.000 | 1.000.000 | 200 | 9.000 | 1.800.000 |
| 21/09 | 400 | 11.000 | 4.400.000 |  |  |  | 200  400 | 9.000  11.000 | 1.800.000  4.400.000 |
| 18/11 | 100 | 12.000 | 1.200.000 |  |  |  | 200  400  100 | 9.000  11.000  12.000 | 1.800.000  4.400.00  1.200.000 |
| 20/11 |  |  |  | 100  100 | 11.000  12.000 | 1.100.000  1.200.000 | 200  300 | 9.000  11.000 | 1.800.000  3.300.000 |
| TOTAL | 800 |  | 8.600.000 | 500 |  | 4.300.000 | 3.200 |  | 29.900.000 |