**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 |  |  |  | 32 | 1010 | 3020 |
| 05 | 3 | 11 | 33 | - | - | - | 323 | 101011 | 302033 |
| 09 | - | - | - | 31 | 1010 | 3010 | 13 | 1011 | 1033 |
| 15 | 2 | 12 | 24 | - | - | - | 132 | 101112 | 103324 |
| 25 | - | - | - | 11 | 1011 | 1011 | 22 | `1112 | 2224 |
| 31 | - | - | - | 1 | 9 | 9 | 12 | 1112 | 1124 |
|  | 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 |  |  |  | 32 | 1010 | 3020 |
| 05 | 3 | 11 | 33 | - | - | - | 323 | 101011 | 302033 |
| 09 | - | - | - | 31 | 1110 | 3310 | 31 | 1010 | 3020 |
| 15 | 2 | 12 | 24 | - | - | - | 312 | 101012 | 302024 |
| 25 | - | - | - | 2 | 12 | 24 | 31 | 1010 | 3020 |
| 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 |  |  |  | 100400 | 500510 | 50.000204.000 |
| 5 |  |  |  | 100200 | 500510 | 50.000102.000 | 200 | 510 | 102.000 |
| 12 | 300 | 520 | 156.000 |  |  |  | 200300 | 510520 | 102.000156.000 |
| 14 |  |  |  | 200100 | 510520 | 102.00052.000 | 200 | 520 | 104.000 |
| 20 | 200 | 530 | 106.000 |  |  |  | 200200 | 520530  | 104.000106.000 |
| 26 |  |  |  | 200100 | 520530 | 104.00053.000 | 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 |  |  |  | 100400 | 500510 | 50.000204.000 |
| 5 |  |  |  | 300 |  520 | 156.000 | 100100 | 500510 | 50.00051.000 |
| 12 | 300 | 520 | 156.000 |  |  |  | 100100300 | 500510520 | 50.00051.000156.000 |
| 14 |  |  |  | 300 | 520 |  156.000 | 100100 | 500510 | 50.00051.000 |
| 20 | 200 | 530 | 106.000 |  |  |  | 100100 200 | 500510530 | 50.00051.000106.000 |
| 26 |  |  |  | 200100 | 530510 | 106.00051.000 | 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 |  |  |  | 200300 | 9.00010.000 | 1.800.0003.000.000 |
| 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 |  |  |  | 200400 100 | 10.00011.000 12.000 | 2.000.0004.400.001.200.000 |
| 20/11 |  |  |  | 200 | 10.000 | 2.000.000 | 400100 | 11.00012.000 | 4.400.0001.200.000 |
| 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 |  |  |  | 200300 | 9.00010.000 | 1.800.0003.000.000 |
| 05/04 |  |  |  | 200 |  10.000 | 1.000.000 | 200300 | 9.00010.000 | 1.800.0001.000.000 |
| 07/05 |  |  |  | 100 | 10.000 | 1.000.000 | 200 | 9.000 | 1.800.000 |
| 21/09 | 400 | 11.000 | 4.400.000 |  |  |   | 200400 | 9.00011.000 | 1.800.000 4.400.000 |
| 18/11 | 100 | 12.000 | 1.200.000 |  |  |  | 200400 100 | 9.00011.000 12.000 | 1.800.0004.400.001.200.000 |
| 20/11 |  |  |  | 100100 | 11.00012.000 | 1.100.0001.200.000 | 200300 | 9.00011.000 | 1.800.0003.300.000 |
| TOTAL | 800 |  | 8.600.000 | 500 |  | 4.300.000 | 3.200 |  | 29.900.000 |