

## AKM Pere &amp; Studi kasus III

## (A). Metode FIFO &amp; LIFO

## 1). LIFO

$$\begin{aligned}\text{Unit Persediaan akhir} &= \text{Jumlah barang tersedia untuk dijual} \\ &= (300 + 800 + 500) - (200 + 500 + 300) \\ &= (1.600 - 1.000) = 600 \text{ unit}\end{aligned}$$

$$\begin{aligned}\text{Biaya Persediaan akhir} &= \text{Nilai Persediaan} + \text{Harga beli 4 Juni (300 u)} \\ &= 300 \times \$10 + (300 \times \$12) \\ &= 3.000 + 3.600 = 6.600\end{aligned}$$

$$\begin{aligned}\text{HPP} &= \text{Barang tersedia} + \text{Persediaan akhir} \\ &= (300 \times \$10) + (800 \times \$12) + (500 \times \$13) - \$6.600 \\ &= 19.100 - 6.600 = \$12.500\end{aligned}$$

## 2). FIFO

$$\begin{aligned}\text{Unit Persediaan akhir} &= \text{Total barang tersedia} - \text{total Penj} \\ &= (300 + 800 + 500) - (200 + 500 + 300) \\ &= 1.600 - 1.000 = 600 \text{ unit}\end{aligned}$$

$$\begin{aligned}\text{Biaya persediaan akhir} &= \text{Harga beli 20 Juni} + \text{Harga beli 4 Juni 1004} \\ &= (500 \times \$13) + (100 \times \$12) \\ &= 6.500 + 1.200 = 7.700\end{aligned}$$

$$\begin{aligned}\text{HPP} &= \text{Barang tersedia untuk dijual} - \text{Persediaan akhir} \\ &= ((300 \times \$10) + (800 \times \$12) + (500 \times \$13)) - \$7.700 \\ &= (3.000 + 9.600 + 6.500) - \$7.700 \\ &= 19.100 - 7.700 = \$11.400\end{aligned}$$

## (B). LIFO

2150

| Tgl  | Pembelian |       |       | Penjualan |       |       | Saldo |       |       |
|------|-----------|-------|-------|-----------|-------|-------|-------|-------|-------|
| Juml | unit      | harga | total | Unit      | harga | total | unit  | harga | total |
|      | 1         |       |       |           |       |       | 300   | 10    | 3.000 |
|      | 10        |       |       | 200       | 10    | 2000  | 100   | 10    | 1.000 |
|      | 11        | 800   | 12    | 9.600     |       |       | 100   | 10    | 1.000 |
|      |           |       |       |           |       |       | 800   | 12    | 9.600 |
|      | 15        |       |       | 500       | 12    | 6.000 | 100   | 10    | 1.000 |
|      |           |       |       |           |       |       | 300   | 12    | 3.600 |
|      | 20        | 500   | 13    | 6.500     |       |       | 100   | 10    | 1.000 |
|      |           |       |       |           |       |       | 300   | 12    | 3.600 |
|      |           |       |       |           |       |       | 500   | 13    | 6.500 |
|      | 27        |       |       | 300       | 13    | 3.900 | 100   | 10    | 1.000 |
|      |           |       |       |           |       |       | 300   | 12    | 3.600 |
|      |           |       |       |           |       |       | 200   | 13    | 2.600 |

Jadi persediaan akhir metode LIFO adalah  
600 unit @ 7.200

(c) Laba kotor

$$\begin{aligned} & \text{Penjualan} - \text{HPP} \\ &= (200 \times 24) + (500 \times 25) + (300 \times 27) - \$ 11.400 \\ &= (4.800 + 12.500 + 8.100) - \$ 11.400 \\ &= \$ 25.400 - \$ 11.400 = \$ 14.000 \end{aligned}$$

(d) Karena LIFO, barang yang terakhir dibeli (sering  
lebih dibeli dg biaya lebih tinggi) menjadi  
barang yg pertama kali dijual, menyebabkan  
HPP menjadi lebih tinggi dan laba kotor  
rendah terutama kondisi inflasi