No.
Date :

Nama : Azizah Sabrina
NPM : 2413031049
Kelas : B

Matkul : Akuntansi Keuangan Menengah
Case Study 3

a. Metode Periodik

1. LIFO (Last In, First Out)

Unit persediaan akhir :
Total Unit tersedia = (300 + 800 + 500) = 1.600 unit
Total Penjualan = (200 + 500 + 300) = 1.000 unit
Jadi, Persediaan akhir = 1.600 - 1.000 = 600 unit

Nilai persediaan akhir :
= (300 × \$10) + (300 × \$12)
= \$ 3.000 + \$ 3.600
= \$ 6.600

HPP = (300 × 10) + (800 × 12) + (500 × 13) - 6.600
= (3000 + 9.600 + 6.500) - 6.600
= \$ 12.500

2. FIFO (First In, First Out)

Unit Persediaan akhir :
1.600 - 1.000 = 600 unit

Nilai Persediaan akhir
= (500 × \$13) + (100 × \$12)
= \$ 6.500 + \$ 1.200
= \$ 7.700

HPP = (300 × 10) + (800 × 12) + (500 × 13) - 7.700
= 19.100 - 7.700
= \$ 11.400

b. Laba Kotor

Total Penjualan : (200 × \$24) + (500 × \$ 25) + (300 × \$27)
= 4.800 + 12.500 + 8.100
= \$ 25.400

Metode	HPP \$	Penjualan \$	Laba Kotor \$
FIFO	11.400	25.400	14.000
LIFO	12.500	25.400	12.900

PAPERLINE