

Zalmia Valentina

2212120046

No 2-1-2025

Date

5 AK-1 Akutansi Keuangan Lanjutan

• Lolita :  $RP\ 400.000 \times 12 = RP\ 4.800.000$

• Rima :  $RP\ 350.000 \times 12 = RP\ 4.200.000$

Total gaji =  $RP\ 4.800.000 + RP\ 4.200.000 = RP\ 9.000.000$

Sisa laba Setelah gaji:

$RP\ 50.000.000 - RP\ 9.000.000 = RP\ 41.000.000$

Modal Lolita

Periode	Modal	lama (bulan)
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1/1 - 4/3 (3 bulan)	RP. 30.000.000	3
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4/3 - 8/23 (4 bulan)	RP. 38.000.000	4
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8/23 - 10/31 (2 bulan)	RP. 32.000.000	2
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10/31 - 12/31 (2 bulan)	RP. 26.000.000	2
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Total 11 bulan

Modal rata-rata Lolita :  $RP\ 358.000.000 \div 11 = RP\ 32.545.455$

Modal Rima

Periode	Modal	lama (bulan)
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1/1 - 3/5 (2 bulan)	RP. 50.000.000	2
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3/5 - 10/7 (7 bulan)	RP. 59.000.000	7
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10/7 - 12/31 (3 bulan)	RP. 54.000.000	3
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Total 12 bulan

Modal rata-rata Rima :  $RP\ 675.000.000 \div 12 = RP\ 56.250.000$

Proporsi modal rata-rata:

• Lolita :  $RP\ 32.545.455 : (RP\ 32.545.455 + RP\ 56.250.000) =$   
 $= 36,67\%$

• Rima :  $RP\ 56.250.000 : (RP\ 32.545.455 + 56.250.000) =$

~~$= RP\ 56.250$~~   $= 63,33\%$

### Pembagian laba

- Lolita :  $36.67\% \times \text{Rp } 41.000.000 = \text{Rp } 15.046.700$
- Rima :  $63.33\% \times \text{Rp } 41.000.000 = \text{Rp } 25.953.300$

### ¶ Total bagian laba masing-masing Sekutu

- Lolita :  $\text{Rp } 4.800.000$  (gaji) +  $\text{Rp } 15.046.700 = 19.846.700$
- Rima :  $\text{Rp } 4.200.000$  (gaji) +  $\text{Rp } 25.953.300 = 30.153.300$

### Jawaban Akhir

- Lolita :  $\text{Rp } 19.846.700$
- Rima :  $\text{Rp } 30.153.300$