



**INSTITUT AKUNTAN PUBLIK INDONESIA**  
*Indonesian Institute of Certified Public Accountants*

# **KUNCI JAWABAN**

# **LATIHAN SOAL**

## **UJIAN SERTIFIKASI AKUNTAN PUBLIK**

## **TINGKAT DASAR**

*(Associate Certified Professional Auditor – Exam)*

- **Pengantar Ekonomi Mikro & Makro (PEMM)**
  - **Akuntansi & Pelaporan Keuangan (APK)**
  - **Pengantar Auditing & Assurance (PAA)**
- **Pengantar Manajemen, Perpajakan & Hukum Bisnis (PMPHB)**
- **Akuntansi Biaya, Manajemen Keuangan & Sistem Informasi (ABMAKSI)**

# KUNCI JAWABAN LATIHAN SOAL - ACPAI

PEMM		APK		PMPHB		PAA		ABMKSI	
No	JAWABAN	No	JAWABAN	No	JAWABAN	No	JAWABAN	No	JAWABAN
1	A	1	A	1	C	1	C	1	A
2	A	2	A	2	B	2	B	2	C
3	B	3	B	3	D	3	B	3	B
4	D	4	A	4	A	4	A	4	D
5	A	5	B	5	A	5	D	5	D
6	A	6	C	6	C	6	B	6	D
7	C	7	B	7	B	7	D	7	B
8	A	8	D	8	C	8	D	8	B
9	A	9	B	9	A	9	C	9	B
10	A	10	D	10	B	10	C	10	D
11	C	11	C	11	B	11	A	11	A
12	B	12	A	12	A	12	B	12	A
13	A	13	C	13	A	13	C	13	A
14	B	14	B	14	A	14	D	14	C
15	B	15	C	15	C	15	B	15	D
16	B	16	D	16	C	16	B	16	A
17	A	17	D	17	A	17	B	17	A
18	C	18	C	18	D	18	B	18	C
19	C	19	B	19	A	19	C	19	D
20	B	20	D	20	C	20	C	20	A
21	B	21	C	21	C	21	C	21	A
22	B	22	A	22	A	22	C	22	C
23	D	23	D	23	D	23	B	23	B
24	C	24	D	24	A	24	D	24	C
25	C	25	A	25	C	25	D	25	B
26	B	26	D	26	D	26	A	26	A
27	B	27	A	27	A	27	D	27	B
28	A	28	A	28	C	28	A	28	C
29	C	29	B	29	D	29	A	29	D
30	A	30	A	30	C	30	B	30	B
31	D	31	C	31	C	31	C	31	A
32	D	32	C	32	B	32	C	32	C
33	B	33	D	33	B	33	B	33	A
34	A	34	C	34	C	34	B	34	C
35	C	35	C	35	B	35	A	35	D
36	C	36	A	36	B	36	B	36	D
37	B	37	C	37	B	37	D	37	D
38	D	38	C	38	A	38	D	38	A
39	A	39	A	39	D	39	A	39	B
40	C	40	C	40	D	40	B	40	D
41	C	41	C	41	D	41	B	41	A
42	B	42	D	42	A	42	D	42	C
43	D	43	C	43	B	43	B	43	B
44	B	44	A	44	B	44	C	44	D
45	B	45	C	45	D	45	D	45	D
46	D	46	C	46	A	46	B	46	B
47	C	47	A	47	D	47	B	47	D
48	C	48	B	48	B	48	B	48	C
49	D	49	C	49	C	49	D	49	A

# KUNCI JAWABAN LATIHAN SOAL - ACPAI

PEMM		APK		PMPHB		PAA		ABMKSI	
No	JAWABAN	No	JAWABAN	No	JAWABAN	No	JAWABAN	No	JAWABAN
50	B	50	D	50	B	50	C	50	C
51	A	51	A	51	C	51	B	51	B
52	D	52	C	52	C	52	C	52	C
53	A	53	C	53	C	53	B	53	C
54	D	54	A	54	D	54	D	54	D
55	A	55	B	55	B	55	B	55	B
56	B	56	D	56	C	56	C	56	B
57	A	57	B	57	C	57	A	57	C
58	C	58	D	58	C	58	A	58	A
59	C	59	B	59	A	59	B	59	B
60	C	60	C	60	D	60	B	60	C
61	B	61	A	61	B	61	A	61	B
62	B	62	A	62	B	62	A	62	A
63	C	63	D	63	B	63	B	63	B
64	C	64	B	64	C	64	C	64	C
65	B	65	D	65	D	65	D	65	A
66	A	66	C	66	B	66	A	66	A
67	B	67	D	67	D	67	D	67	A
68	C	68	B	68	A	68	C	68	C
69	A	69	C	69	A	69	A	69	B
70	B	70	A	70	A	70	C	70	D
71	A	71	B	71	B	71	B	71	A
72	D	72	C	72	B	72	A	72	C
73	C	73	B	73	C	73	C	73	C
74	A	74	A	74	B	74	D	74	A
75	D	75	A	75	B	75	C	75	D
76	D	76	C	76	C	76	D	76	C
77	C	77	B	77	C	77	B	77	A
78	B	78	B	78	C	78	B	78	C
79	C	79	C	79	D	79	C	79	D
80	B	80	D	80	D	80	C	80	C
81	C	81	D	81	A	81	A	81	B
82	C	82	C	82	B	82	C	82	A
83	B	83	C	83	A	83	B	83	C
84	D	84	D	84	B	84	C	84	B
85	B	85	B	85	B	85	D	85	B
86	A	86	B	86	B	86	D	86	A
87	D	87	B	87	A	87	B	87	B
88	A	88	D	88	C	88	C	88	B
89	B	89	B	89	D	89	C	89	A
90	A	90	D	90	B	90	B	90	A
91	D	91	C	91	A	91	D	91	C
92	A	92	B	92	D	92	A	92	D
93	D	93	A	93	D	93	B	93	B
94	B	94	C	94	A	94	B	94	A
95	B	95	B	95	A	95	C	95	B
96	B	96	C	96	B	96	A	96	D
97	B	97	A	97	A	97	D	97	C
98	D	98	C	98	A	98	D	98	B

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PEMM		APK		PMPHB		PAA		ABMKSI	
No	JAWABAN	No	JAWABAN	No	JAWABAN	No	JAWABAN	No	JAWABAN
99	A	99	C	99	D	99	B	99	A
100	B	100	A	100	D	100	A	100	A