



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

# **KUNCI JAWABAN LATIHAN SOAL**

**UJIAN SERTIFIKASI AKUNTAN PUBLIK**  
*(Certified Public Accountant – Exam)*

No.	JAWABAN SOAL			
	AAEP	APKL	AMTI	SBPL
1	A	D	A	D
2	C	D	C	B
3	C	B	C	A
4	C	A	D	D
5	D	C	B	C
6	B	D	C	A
7	B	A	B	D
8	B	B	C	D
9	D	C	A	A
10	B	C	D	D
11	D	C	C	D
12	B	D	D	B
13	A	A	C	C
14	D	A	B	D
15	A	C	B	C
16	D	B	D	D
17	D	C	B	A
18	D	D	C	A
19	B	D	B	C
20	C	D	D	D
21	C	C	A	D
22	B	C	D	D
23	B	B	D	B
24	B	C	B	A
25	C	B	B	A
26	C	C	B	C
27	D	A	C	B
28	A	B	B	A
29	D	C	D	D
30	A	D	D	B

No.	JAWABAN SOAL			
	AAEP	APKL	AMTI	SBPL
31	D	B	D	D
32	A	D	B	B
33	D	D	C	A
34	A	D	C	B
35	C	D	A	C
36	C	C	A	D
37	A	A	C	D
38	C	C	C	A
39	C	A	C	D
40	A	A	C	A
41	C	C	B	B
42	D	A	B	B
43	B	A	C	D
44	D	D	C	B
45	A	C	D	D
46	D	B	B	D
47	D	D	A	B
48	C	C	D	D
49	B	B	B	B
50	A	C	A	B
51	C	A	B	A
52	C	C	C	D
53	D	B	B	D
54	A	D	C	C
55	D	A	B	A
56	C	C	A	A
57	C	C	B	C
58	B	B	C	D
59	D	D	A	B
60	A	A	C	B

No.	JAWABAN SOAL			
	AAEP	APKL	AMTI	SBPL
61	C	A	C	D
62	A	B	C	B
63	B	C	B	B
64	A	A	C	B
65	A	B	C	C
66	A	B	A	D
67	A	C	C	B
68	D	A	A	C
69	A	C	B	D
70	C	D	B	B
71	D	D	B	B
72	A	B	B	C
73	D	D	C	D
74	A	A	C	A
75	B	D	C	B
76	A	B		B
77	D	D		D
78	B	C		B
79	B	C		D
80	A	C		D
81	B	B		B
82	D	A		B
83	A	D		A
84	D	B		C
85	D	C		D
86	C	C		A
87	B	B		C
88	A	B		B
89	D	A		D
90	B	A		D

No.	JAWABAN SOAL			
	AAEP	APKL	AMTI	SBPL
91	C	C		C
92	A	B		D
93	B	B		C
94	D	D		B
95	D	D		C
96	B	B		B
97	C	B		B
98	D	B		B
99	D	D		B
100	A	D		D