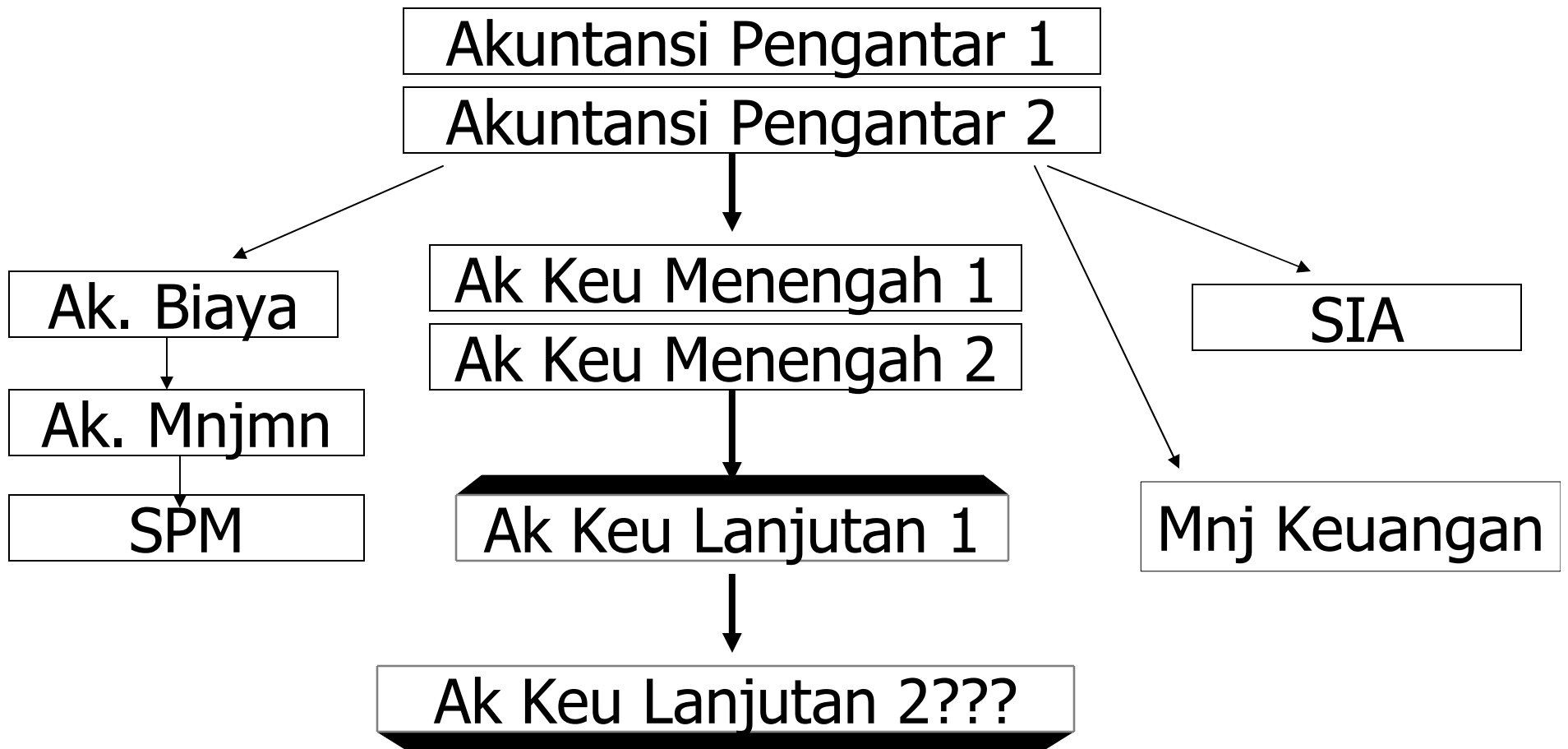


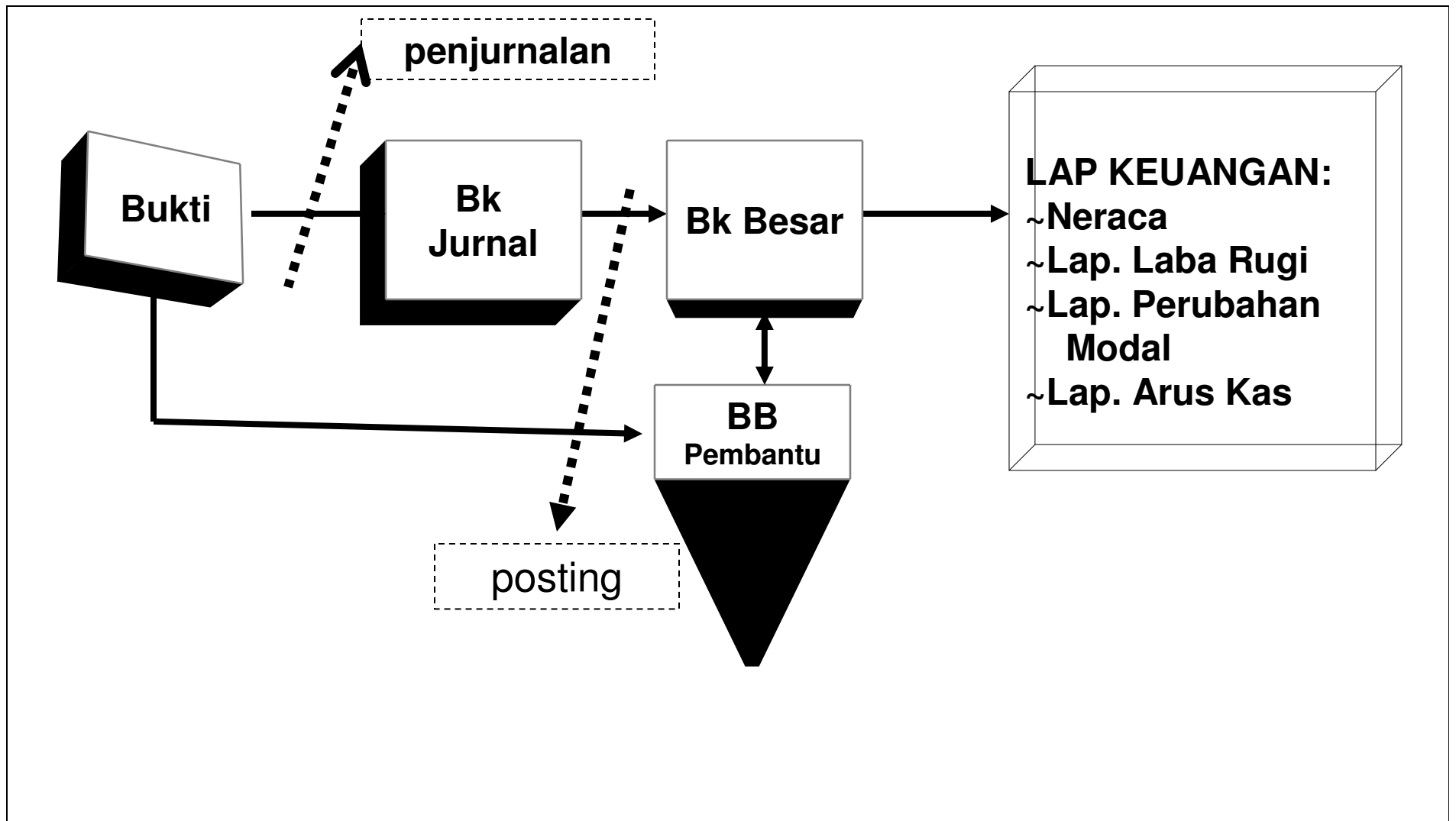
# AKUNTANSI KEUANGAN LANJUTAN 1

Dr. Bandi, M.Si., Ak

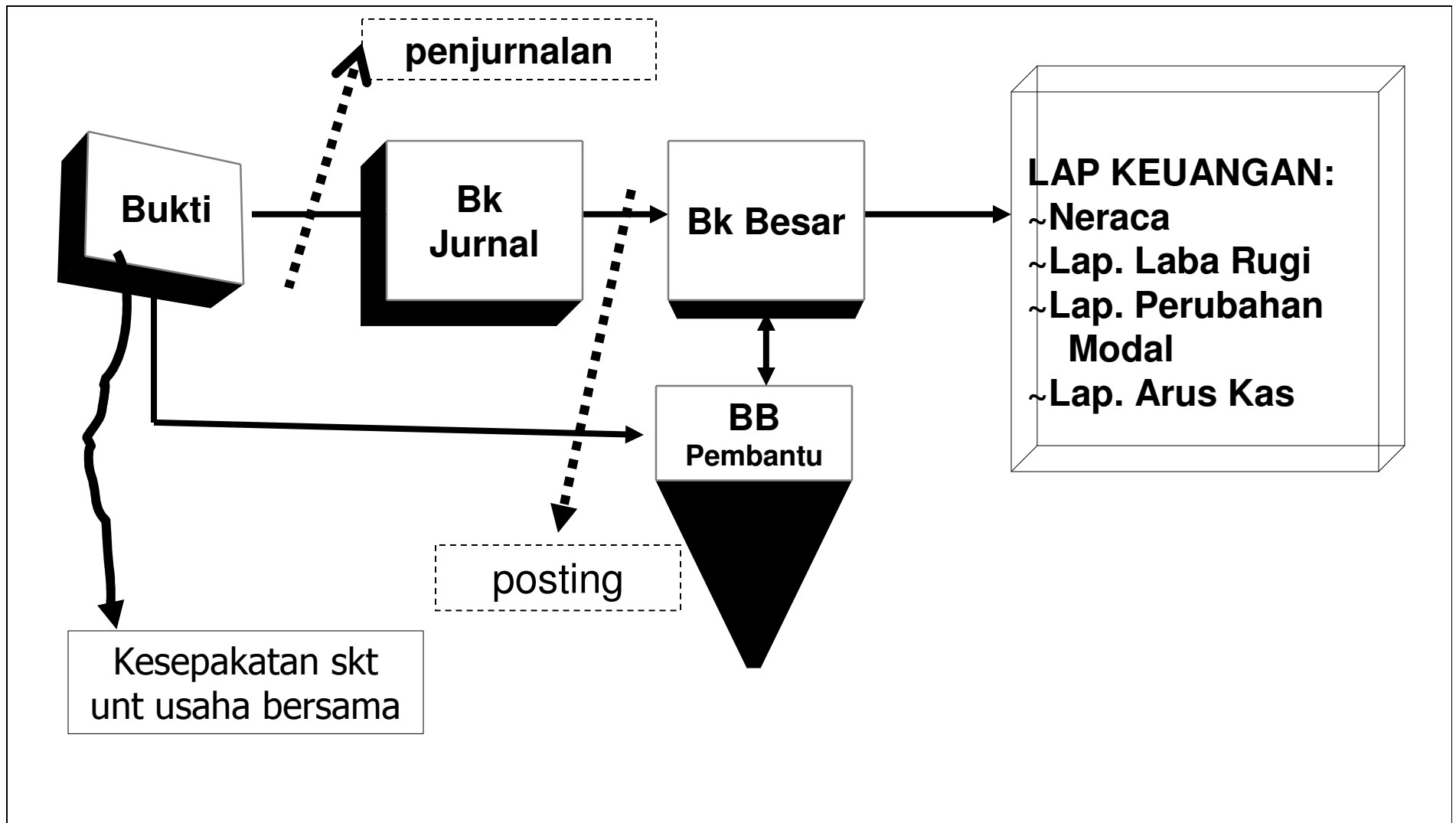
# KURIKULUM MENUJU AKL 1



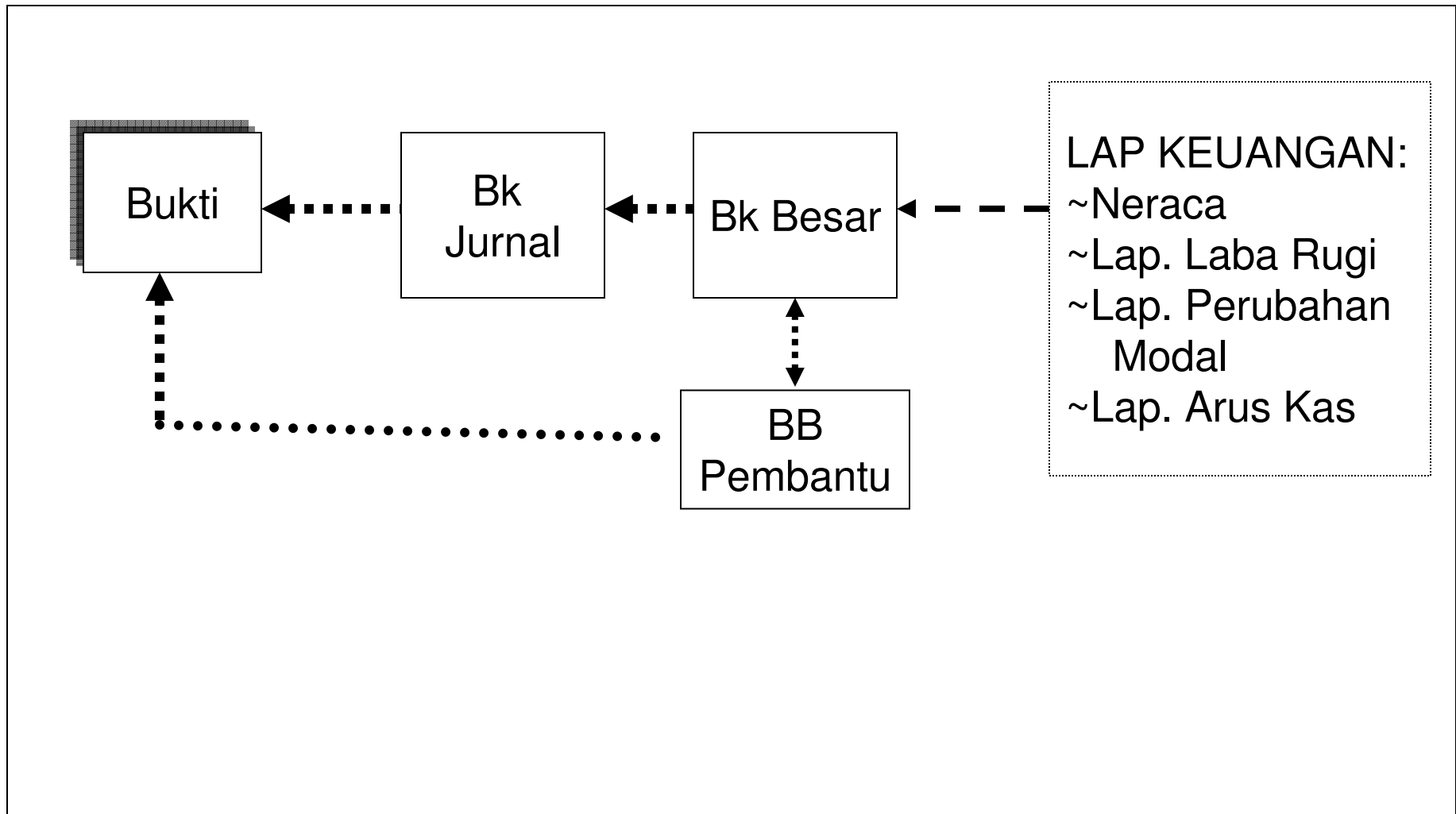
# SIKLUS (PROSES) AKUNTANSI KEUANGAN



# SIKLUS (PROSES) AKUNTANSI KEUANGAN



# LOGIKA (PROSES) AUDIT LAPORAN KEUANGAN



# PERSAMAAN DASAR (dlm neraca)

Bagian neraca → kiri = debet → berisi Aset

→ kanan = kredit → berisi U + M

Bentuk neraca: 1~ account, horisontal, bentuk T  
2~ staffel, vertikal

	Debet/kiri	=	Kredit/kanan					
	ASET	=	UTANG	+		MODAL		
	A	=	U	+		M		
+ laba (rugi)	A	=	U	+	M	+P	-B	

# PERSAMAAN DASAR (dlm eksek transaksi)

Debet/kiri

=

Kredit/kanan

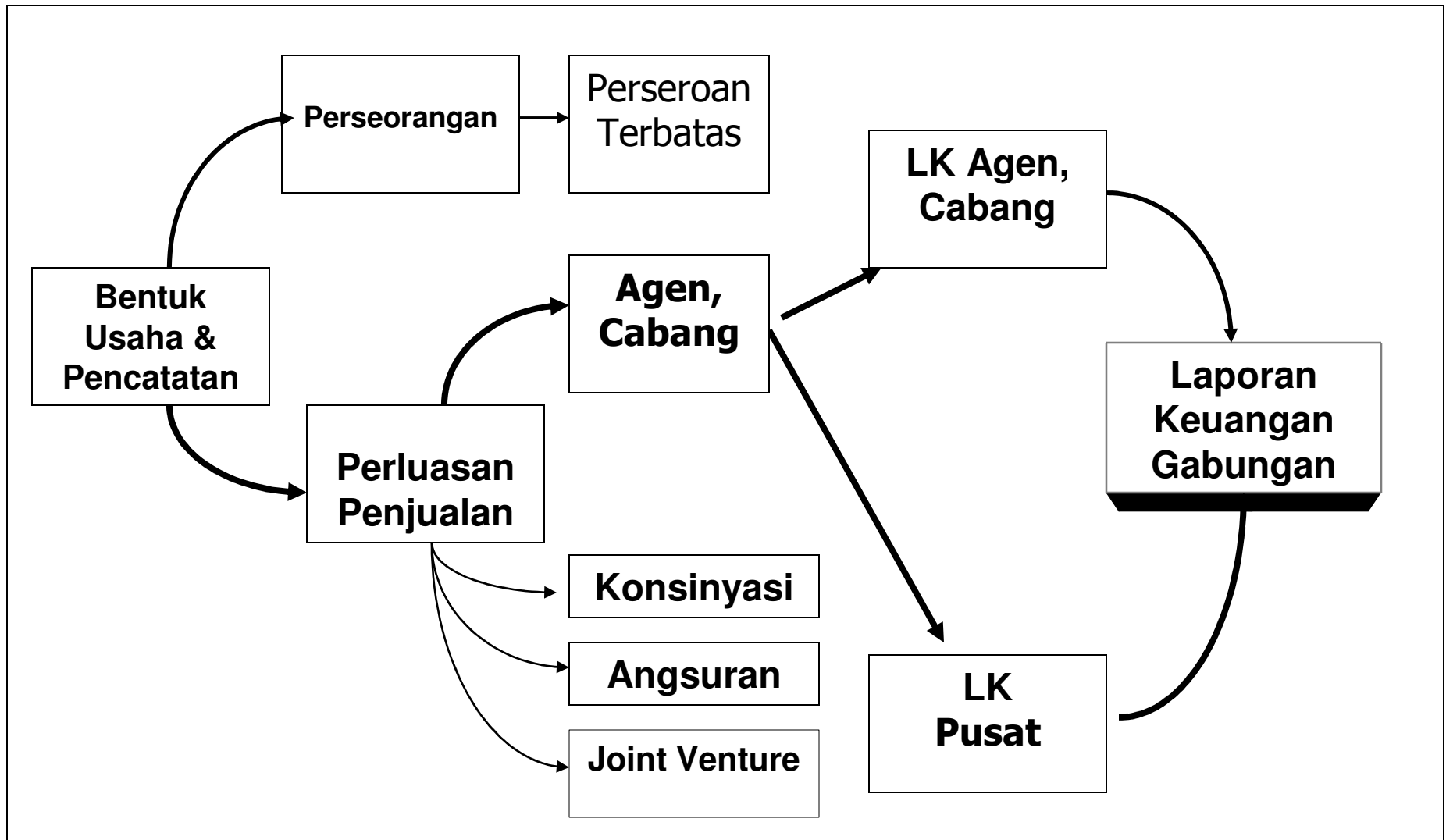
	ASET	UTANG	MODAL	Pendapatn	(Biaya)
1	+		+		
2	-	-			
3	- +	∅	∅	∅	∅
Atau	-	∅	∅	∅	+
4	∅	-	+	atau	
		+	-		

# PENGELOMPOKAN AKUN (ekses transaksi)

	AKUN	DEBET	KREDIT
1	ASET	+	-
	~ Akumulasi Depresiasi	-	+
2	UTANG	-	+
	~ Disagio Utang Obligasi	+	-
3	MODAL	-	+
	~ Disagio Modal Saham	+	-
4	PENDAPATAN	-	+
	~ Potongan Penjualan	+	-
5	BIAYA, HPP	+	-
	~ Potongan Pembelian	-	+



# ORGANISASI PEMBAHASAN



# Laporan Keuangan

- **Neraca**
- **Laporan Laba Rugi**
- **Laporan Ekuitas Pemegang Saham**
- **Laporan Arus Kas**
- **???**



# Neraca

## Kodak

Dec 31, 2001 (In millions, except per share data)

<b>Assets</b>		<b>Liabilities and Shareholders' Equity</b>	
<b>Current Assets</b>		<b>Current Liabilities</b>	
Cash and cash equivalents	\$ 448	Payables	\$ 3,276
Receivables	2,337	Short-term borrowings	1,378
Inventories	1,137	Accrued income taxes	544
Deferred income tax charges	521	Current maturities of LTD	<u>156</u>
Other	<u>240</u>	Total current liabilities	5,354
Total current assets	<u>4,683</u>		
<b>Properties</b>		<b>Other Liabilities</b>	
Land, buildings and equipment at cost	12,982	Long-term borrowings	1,666
Less: Accumulated depreciation	<u>7,323</u>	Post-employment liabilities	2,728
Net properties	<u>5,659</u>	Other long-term liabilities	<u>720</u>
<b>Other Assets</b>		Total liabilities	10,468
Goodwill (net of accumulated amortization of \$920)	948		
Other non-current assets	<u>2,072</u>	<b>Shareholders' Equity</b>	
<b>Total Assets</b>	<u><u>\$ 13,362</u></u>	Common stock, par value \$2.50 per share, 950,000,000 shares authorized; issued 391,292,760 shares	978
		Additional paid in capital	849
		Retained earnings	7,431
		Accumulated other comprehensive loss	<u>(597)</u>
			8,661
		Treasury stock, as cost, 100,363,059 shares	<u>5,767</u>
		Total shareholders' equity	<u>2,894</u>
		<b>Total liabilities and equity</b>	<u><u>\$ 13,362</u></u>

8/25/2010

Bandi, 2009

# Income Statement

## Kodak

For Year Ended Dec. 31, 2001 (In millions)

Sales	\$13,234
Cost of goods sold	8,670
Gross profit	4,564
Selling, general and administrative expenses	2,627
Research and development costs	779
Goodwill amortization	154
Restructuring costs and asset impairments	659
<b>EARNINGS FROM OPERATIONS</b>	<b>345</b>
Interest expense	219
Other income (charges)	(18)
Earnings before income taxes	108
Provision for income taxes	32
<b>NET EARNINGS</b>	<b>76</b>

8/25/2010

Bandi, 2009

# Statement of Shareholders' Equity

## Kodak

For year ended Dec. 31, 2001

(In millions, except number of shares)	Additional		Accumulated		Treasury	Total
	Common Stock	Pay In Capital	Retained Earnings	Other Comprehensive Income (Loss)		
<b>Shareholders' Equity Dec 31, 2000</b>	978	871	7,869	(482)	(5,808)	3,428
Net earnings	-	-	76	-	-	76
Other comprehensive income (loss):						
Unrealized holding gains arising during period (\$34 million pre-tax)	-	-	-	(21)	-	(21)
Reclassification adjustment for gains included in net earnings (\$13 million pre-tax)	-	-	-	8	-	8
Currency translation adjustment	-	-	-	(98)	-	(98)
Minimum pension liability adjustment (\$7 million pre-tax)	-	-	-	(37)	-	(37)
Hedging gains (losses)	-	-	-	33	-	33
Comprehensive loss	-	-	-	(115)	-	(115)
Cash dividends declared	-	-	(514)	-	-	(514)
Treasury stock repurchased (3,541,295 shares)	-	-	-	-	(41)	(41)
Treasury stock issued under employee plans (1,393,105 shares)	-	(25)	-	-	82	57
Tax reductions – employee plans	-	3	-	-	-	3
<b>Shareholders' Equity Dec 31, 2001</b>	<b>\$978</b>	<b>\$849</b>	<b>\$7,431</b>	<b>\$ (597)</b>	<b>(\$5,767)</b>	<b>\$2,894</b>

8/25/2010

Bandi, 2009

# Statement of Cash Flows

## Kodak

For year Ended Dec. 31, 2001 (In millions)

Cash flows from operating activities:

Net Earnings	\$ 76
Adjustments to reconcile to net cash provided by operating activities:	
Depreciation and amortization	919
Restructuring costs	830
Provisions (benefit) for deferred income taxes	(44)
(Increase) decrease in receivables	252
(Increase) decrease in inventories	461
(Decrease) increase in liabilities excluding borrowings	(529)
Other items, net	100
Net cash provided by operating activities	<u>2,065</u>

Cash flow from Investing activities:

Additions to properties	(743)
Acquisitions, net of cash acquired	(306)
Marketable securities - sales	54
Marketable securities - purchases	(52)
Net cash used in investing activities	<u>(1,047)</u>

Cash flows from financing activities:

Net increase (decrease) in borrowings with original maturities of 90 days or less	(695)
Proceeds from other borrowings	1,907
Repayment of other borrowings	(1,355)
Dividends to shareholders	(643)
Exercise of employee stock options	22
Stock repurchase programs	(44)
Net cash provided by (used in) financing activities	<u>(808)</u>
Effect of exchange rate changes on cash	(8)
<b>Net (decrease) increase in cash and cash equivalents</b>	<u>202</u>

# Financial Statement Links - Kodak

Statement of Cash Flows for Year Ended Dec. 31, 2001	
Operating Cash flows	\$ 2,065
Investing Cash flows	(1,047)
Financing Cash flows	(808)
Exchange rate changes on cash	<u>(8)</u>
Net Change in Cash	\$ 202
Cash Balance, Dec. 31, 2000	<u>246</u>
Cash Balance, Dec. 31, 2001	<u>\$ 448</u>

Income Statement for Year Ended Dec. 31, 2001	
Sales	\$13,234
Expenses	<u>(13,158)</u>
Net Earnings	\$ 76
Other Comprehensive Income	<u>(115)</u>
Comprehensive Income	<u>\$ (39)</u>

Statement of Shareholders' Equity for Year Ended Dec. 31, 2001	
Share Capital, Dec. 31, 2000	\$ 1,849
Adjustments/Stock Issue	<u>(22)</u>
Share Capital, Dec. 31, 2001	<u>\$ 1,827</u>
Retained Earnings, Dec. 31, 2000	\$ 7,387
Add: Comprehensive Income	<u>(39)</u>
Less: Dividends	<u>(514)</u>
Retained Earnings, Dec. 31, 2001	<u>\$ 6,834</u>
Treasury Stock, Dec. 31, 2000	\$ 5,808
Treasury Stock Issued	82
Treasury Stock Repurchased	<u>(41)</u>
Treasury Stock, Dec. 31, 2001	<u>\$ 5,767</u>

Balance Sheet Dec. 31, 2000	
Assets	
Cash	\$ 246
Non-Cash Assets	<u>13,966</u>
Total Assets	<u>\$14,212</u>
Liabilities & Equity	
Total liabilities	\$ 10,784
Equity:	
Share Capital	1,849
Retained Earnings	7,387
Treasury Stock	<u>(5,808)</u>
Total equity	<u>\$ 3,428</u>
Liabilities & Equity	<u>\$14,212</u>

Balance Sheet Dec. 31, 2001	
Assets	
Cash	\$ 448
Non-Cash Assets	<u>12,914</u>
Total Assets	<u>\$13,362</u>
Liabilities & Equity	
Total liabilities	\$10,468
Equity:	
Share Capital	1,827
Retained Earnings	6,834
Treasury Stock	<u>(5,767)</u>
Total equity	<u>\$ 2,894</u>
Liabilities & Equity	<u>\$13,362</u>

(Point in time)

(Point in time)

Dec. 31, 2000

(Period of time)

Dec. 31, 2001