

# AKUNTANSI KEUANGAN LANJUTAN 1 *(Financial Advanced Accounting)*

Prof Dr Bandi, M.Si., Ak, CA, CTA, CPA

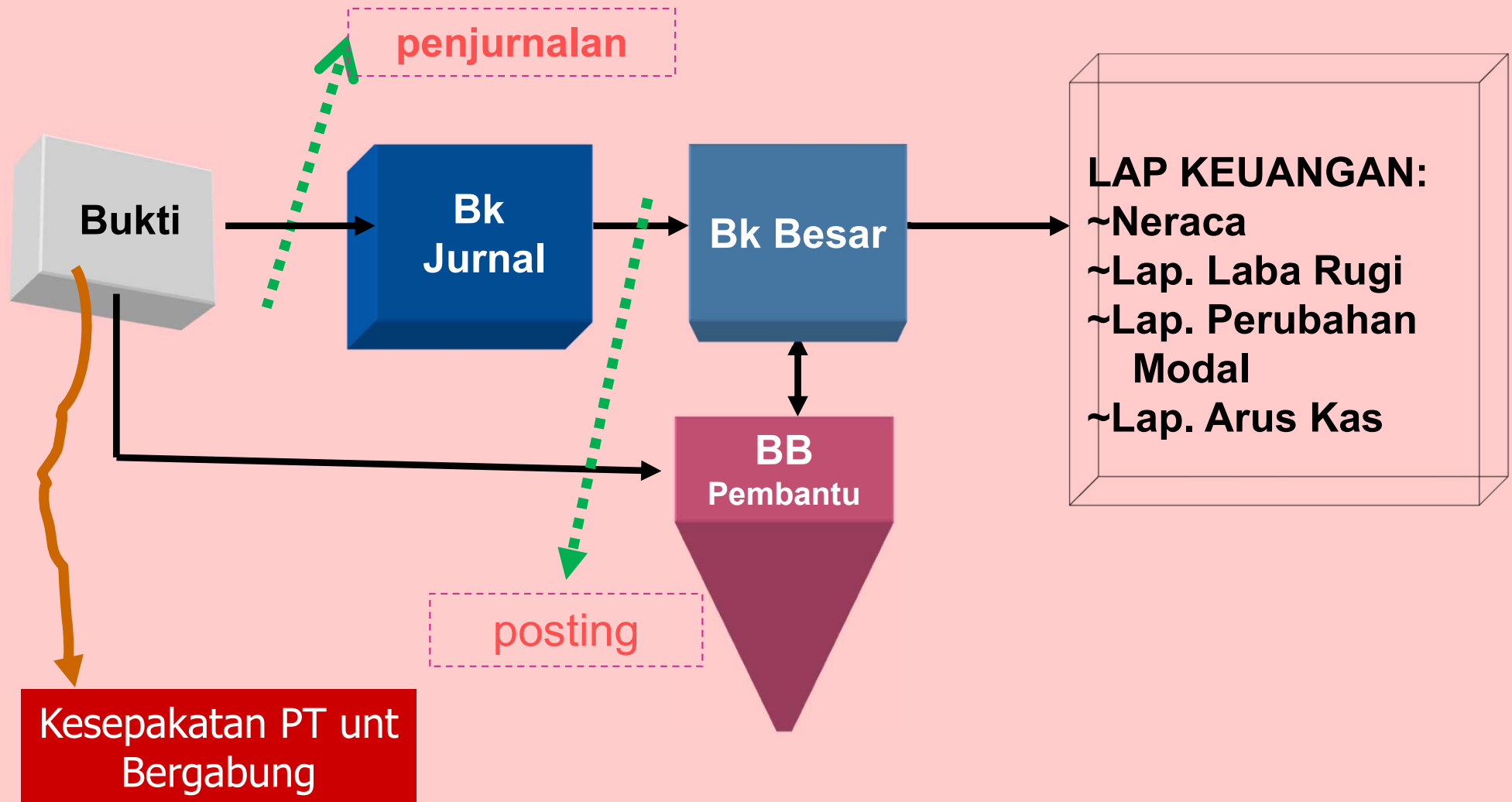
# KOMPETENSI AKUNTAN DAN KURIKULUM MENUJU AKL 2



# *(Financial Advanced Accounting)*

## Financial Accounting

# SIKLUS (PROSES) AKUNTANSI KEUANGAN



# PERSAMAAN DASAR AKUNTANSI

- Pembukuan sat **Mulai Usaha**

$$A = M$$

# PERSAMAAN DASAR AKUNTANSI

- Ada kesempatan/ tawaran utang/ pinjaman dengan bunga rendah

$$A = +U + M$$

# PERSAMAAN DASAR AKUNTANSI

- Melaksanakan **aktivitas bisnis** selama satu periode

$$A = U + M + P - B$$

# 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
<b>1</b>	<b>ASET</b>	<b>+</b>	<b>-</b>
	<b>~ Akumulasi Depresiasi</b>	<b>-</b>	<b>+</b>
<b>2</b>	<b>UTANG</b>	<b>-</b>	<b>+</b>
	<b>~ Disagio Utang Obligasi</b>	<b>+</b>	<b>-</b>
<b>3</b>	<b>MODAL</b>	<b>-</b>	<b>+</b>
	<b>~ Disagio Modal Saham</b>	<b>+</b>	<b>-</b>
<b>4</b>	<b>PENDAPATAN</b>	<b>-</b>	<b>+</b>
	<b>~ Potongan Penjualan</b>	<b>+</b>	<b>-</b>
<b>5</b>	<b>BIAYA, HPP</b>	<b>+</b>	<b>-</b>
	<b>~ Potongan Pembelian</b>	<b>-</b>	<b>+</b>

# HASIL PROSES AKUNTANSI: Laporan Keuangan

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



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

**Assets**

## Current Assets

Cash and cash equivalents	\$ 448
Receivables	2,337
Inventories	1,137
Deferred income tax charges	521
Other	240
<b>Total current assets</b>	<u>4,683</u>

## Properties

Land, buildings and equipment at cost	12,982
Less: Accumulated depreciation	7,323
<b>Net properties</b>	<u>5,659</u>

## Other Assets

Goodwill (net of accumulated amortization of \$920)	948
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## Other non-current assets

2,072

**Total Assets**\$ 13,362**Liabilities and Shareholders' Equity**

## Current Liabilities

Payables	\$ 3,276
Short-term borrowings	1,378
Accrued income taxes	544
Current maturities of LTD	156
<b>Total current liabilities</b>	<u>5,354</u>

## Other Liabilities

Long-term borrowings	1,666
Post-employment liabilities	2,728
Other long-term liabilities	720
<b>Total liabilities</b>	<u>10,468</u>

**Shareholders' Equity**

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	(597)
	<u>8,661</u>
Treasury stock, as cost, 100,363,059 shares	5,767
<b>Total shareholders' equity</b>	<u>2,894</u>
<b>Total liabilities and equity</b>	<u><u>\$ 13,362</u></u>

# Income Statement

## Kodak

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

Sales	\$13,234
Cost of goods sold	8,670
Gross profit	<u>4,564</u>
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>	<u>345</u>
Interest expense	219
Other income (charges)	(18)
Earnings before income taxes	<u>108</u>
Provision for income taxes	32
<b>NET EARNINGS</b>	<u><u>76</u></u>

# Statement of Shareholders' Equity

## Kodak

For year ended Dec. 31, 2001

(In millions, except number of shares)	Common Stock	Additional Paid In Capital	Retained Earnings	Accumulated	Treasury Stock	Total
				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>

# 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

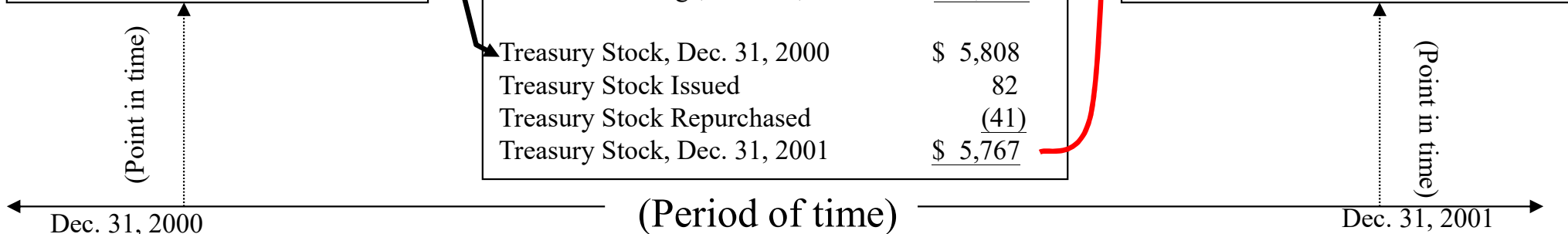
Statement of Cash Flows for Year Ended Dec. 31, 2001	
Operating Cash flows	\$ 2,065
Investing Cash flows	(1,047)
Financing Cash flows	(808)
Exchange rate changes on cash	(8)
Net Change in Cash	\$ 202
Cash Balance, Dec. 31, 2000	246
Cash Balance, Dec. 31, 2001	\$ 448

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

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

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

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





# *(Financial Advanced Accounting)*

Advanced (=Lanjutan)

# ADVANCED

**ADVANCED** = LANJUTAN

- Perluasan **pemasaran/ Penjualan**

## 1. Penjualan **Tunai**

Kas

- Penjualan

Rp xx -

- Rp xx

# ADVANCED

ADVANCED = LANJUTAN

- Perluasan pemasaran/ Penjualan

## 2. Penjualan **Kredit**

Piutang Dagang  
- Penjualan

Rp xx -  
- Rp xx

# ADVANCED

ADVANCED = LANJUTAN

- Perluasan pemasaran/ Penjualan



INTERNAL

## 3. Penjualan **Angsuran**

Kas	Rp xx	-
Piutang Dagang <b>angsuran</b>	Rp xx	-
- Penjualan <b>angsuran</b>	-	Rp xx

# ADVANCED

ADVANCED = LANJUTAN

- Perluasan pemasaran/ Penjualan



INTERNAL

## 4. Penjualan **Konsinyasi**

(Persediaan) Barang <b>konsinyasi</b>	Rp xx	-
- Persediaan barang	-	Rp xx

# ADVANCED

ADVANCED = LANJUTAN

- Perluasan pemasaran/ Penjualan



INTERNAL

## 5. Pembukaan Cabang

R/K Cabang

Rp xx -

- Persediaan barang (perpetual)

- Rp xx

# ADVANCED

**ADVANCED** = LANJUTAN

- Perluasan pemasaran/ Penjualan

## 6. **Akuisisi** Perusahaan lain

Investasi dalam Saham Biasa PT A Rp xx -

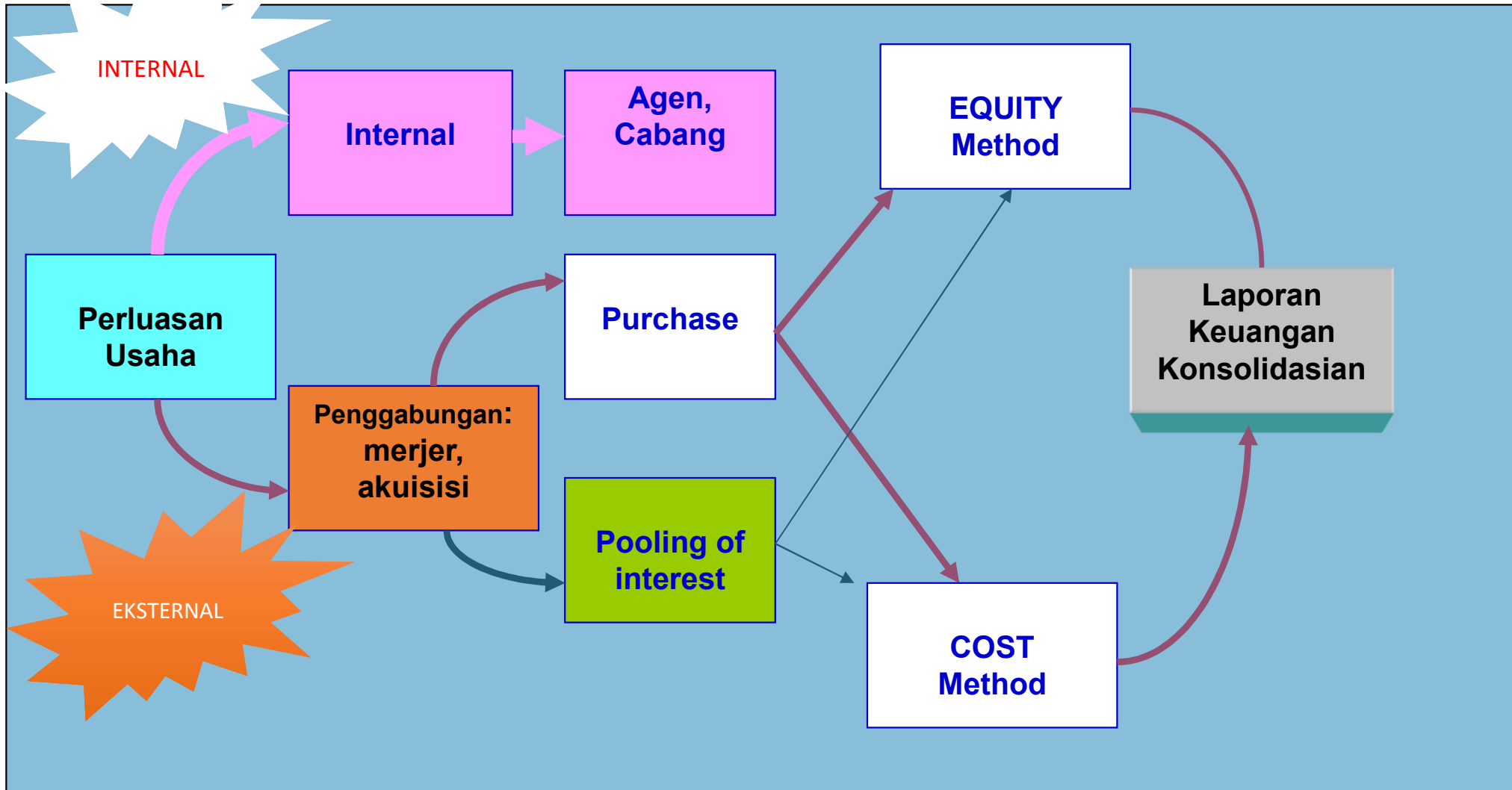
- APA

- Rp xx



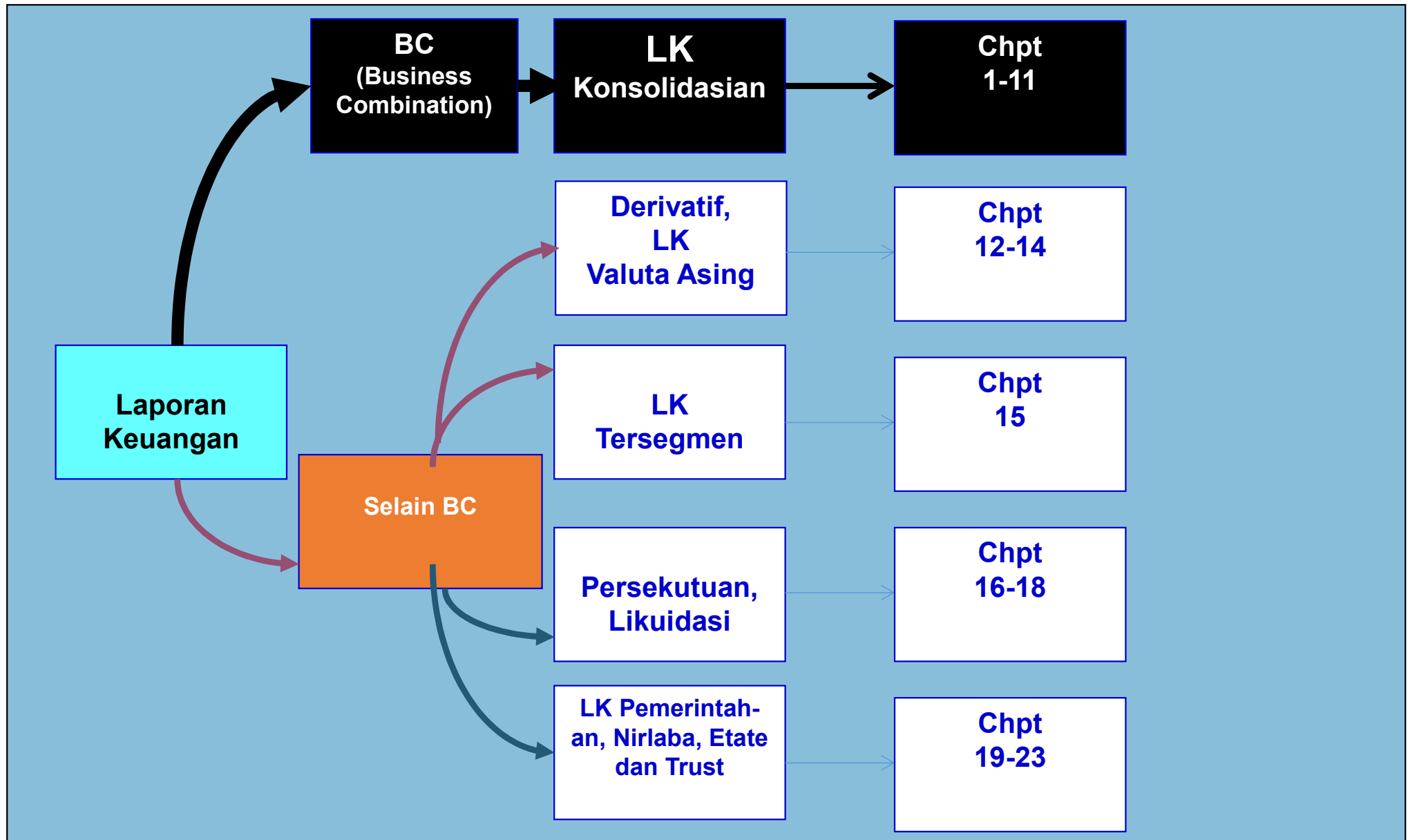
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# ORGANISASI PEMBAHASAN-1



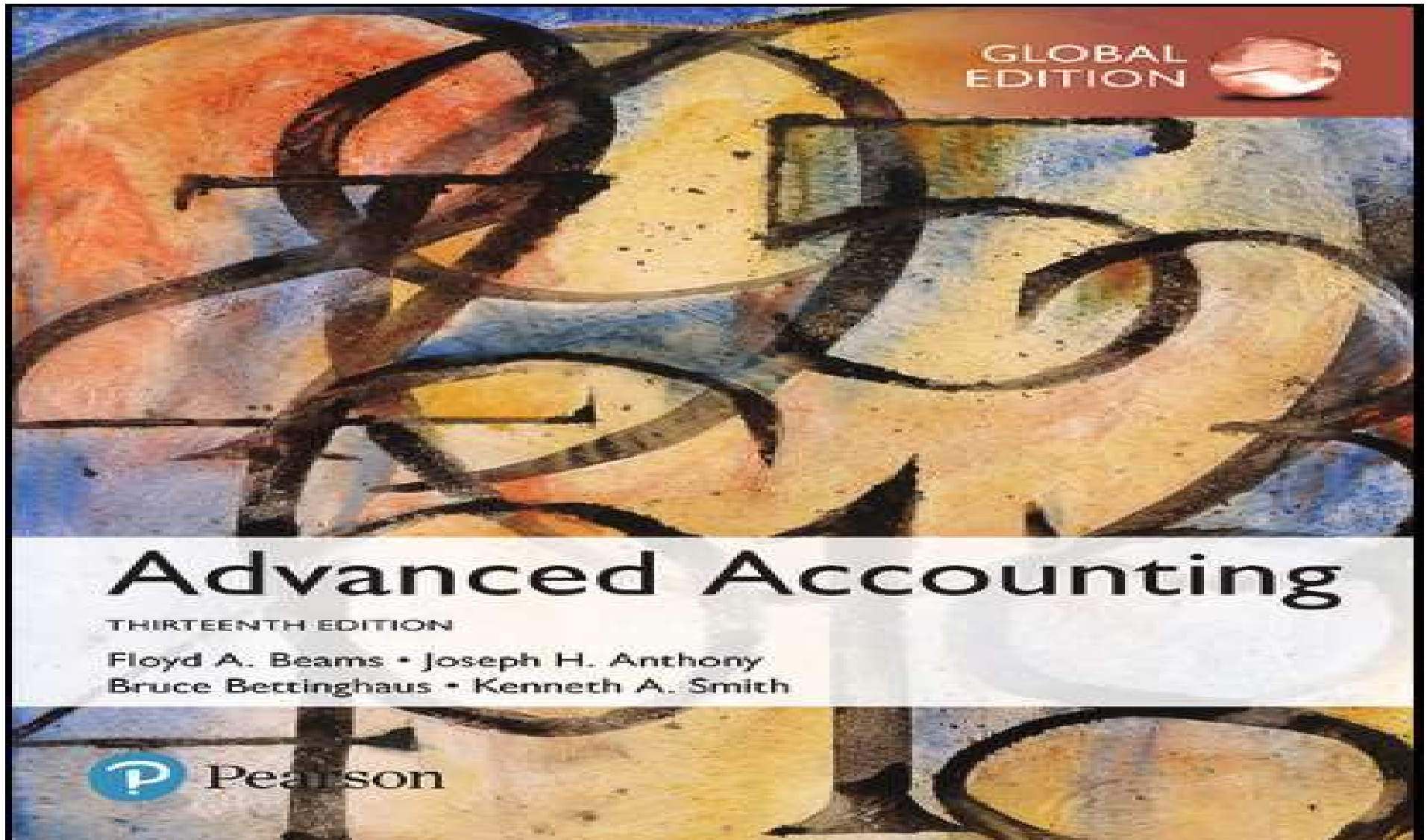


# ORGANISASI PEMBAHASAN-2 (Beams *et al.* 2018)



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## ADVANCED ACCOUNTING



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