

GLOBAL
EDITION



Advanced Accounting

THIRTEENTH EDITION

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Content - Brief

Preface 17

CHAPTER 1

Business Combinations 23

CHAPTER 2

Stock Investments—Investor Accounting and Reporting 51

CHAPTER 3

An Introduction to Consolidated Financial Statements 85

CHAPTER 4

Consolidation Techniques and Procedures 119

CHAPTER 5

Intercompany Profit Transactions—Inventories 169

CHAPTER 6

Intercompany Profit Transactions—Plant Assets 209

CHAPTER 7

Intercompany Profit Transactions—Bonds 243

CHAPTER 8

Consolidations—Changes in Ownership Interests 271

CHAPTER 9

Indirect and Mutual Holdings 301

CHAPTER 10

Subsidiary Preferred Stock, Consolidated Earnings per Share, and Consolidated Income Taxation 335

CHAPTER 11

Consolidation Theories, Push-Down Accounting, and Corporate Joint Ventures 385

CHAPTER 12

Derivatives and Foreign Currency: Concepts and Common Transactions 421

CHAPTER 13

Accounting for Derivatives and Hedging Activities 441

CHAPTER 14

Foreign Currency Financial Statements 471

CHAPTER 15

Segment and Interim Financial Reporting 503

CHAPTER 16

Partnerships—Formation, Operations, and Changes in Ownership Interests 529

CHAPTER 17

Partnership Liquidation 565

CHAPTER 18

Corporate Liquidations and Reorganizations 593

CHAPTER 19

An Introduction to Accounting for State and Local Governmental Units 627

CHAPTER 20

Accounting for State and Local Governmental Units—Governmental Funds 665

CHAPTER 21

Accounting for State and Local Governmental Units—Proprietary and Fiduciary Funds 713

CHAPTER 22

Accounting for Not-for-Profit Organizations 739

CHAPTER 23

Estates and Trusts 775

Glossary 795

Index 803

Consolidations – Indirect and Mutual Holdings

Chapter 9

CONTENT – Chapter 9

CHAPTER 9

Indirect and Mutual Holdings 301

Affiliation Structures 301

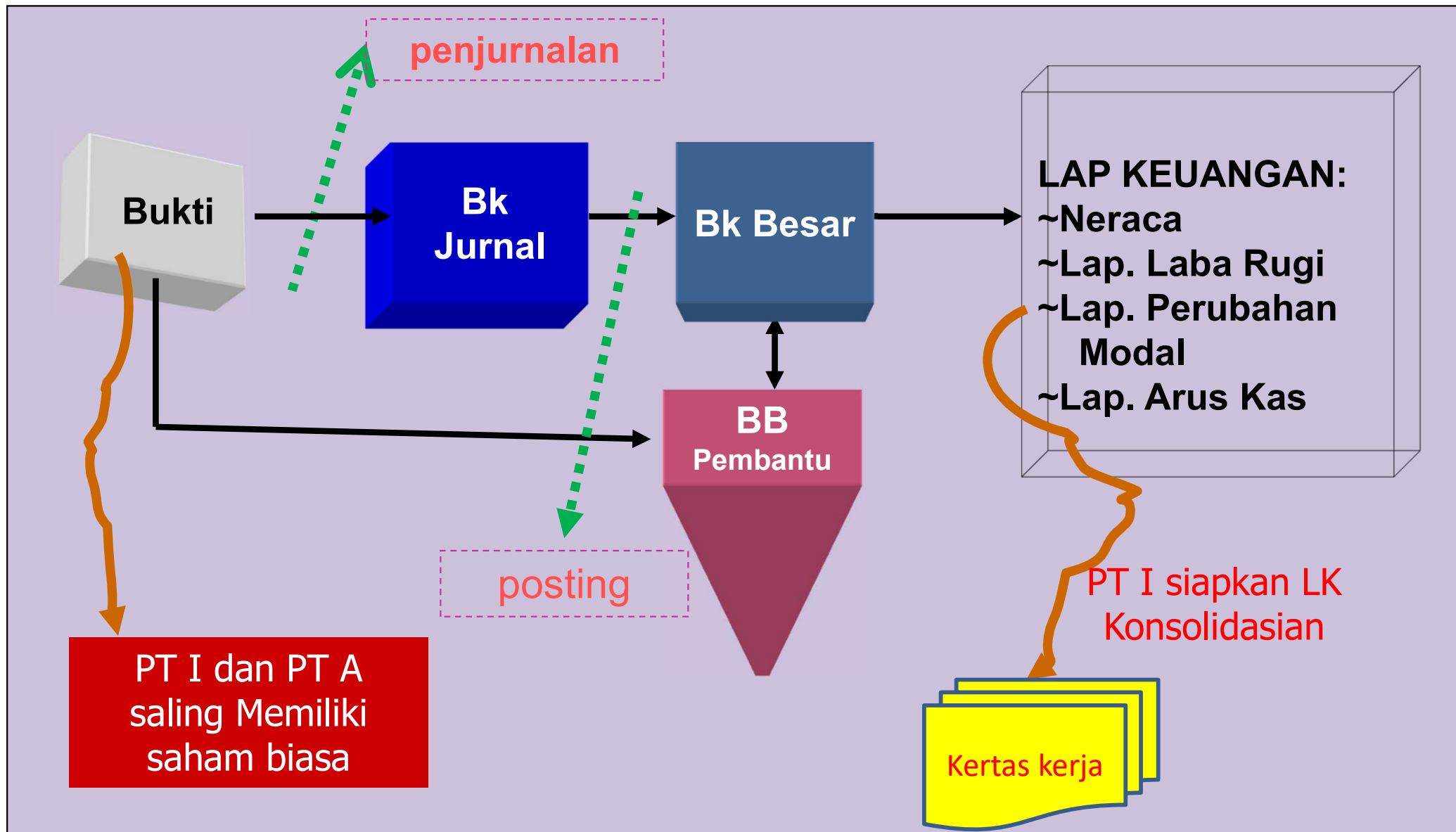
Indirect Holdings – Father-Son-Grandson Structure 303

Indirect Holdings – Connecting Affiliates Structure 306

Mutual Holdings – Parent Stock Held by Subsidiary 310

Subsidiary Stock Mutually Held 318

SIKLUS (PROSES) AKUNTANSI KEUANGAN



Indirect and Mutual Holdings

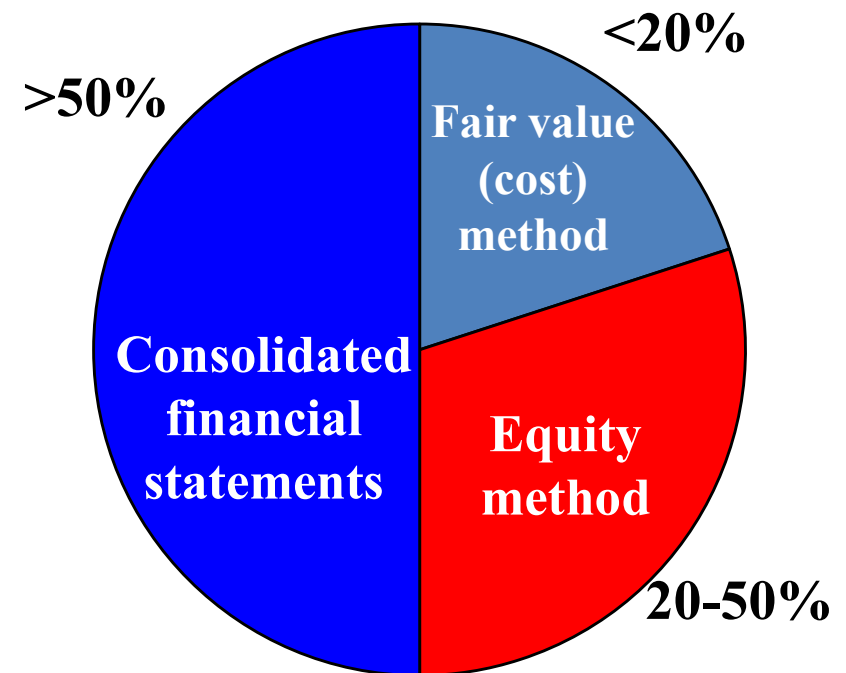
1. Menyiapkan Laporan Konsolidasian, jika pengendalian Induk melalui kepemilikan tidak langsung.
2. Menerapkan prosedur konsolidasi untuk kasus khusus dari saling memiliki

Levels of Influence



Persentase kepemilikan saham **biasa**

- < 20% mengandaikan kurangnya pengaruh signifikan
 - metode nilai wajar (biaya)
- 20% sampai 50% mengandaikan pengaruh signifikan
 - metode ekuitas
- > 50% mengandaikan kontrol
 - laporan keuangan konsolidasian



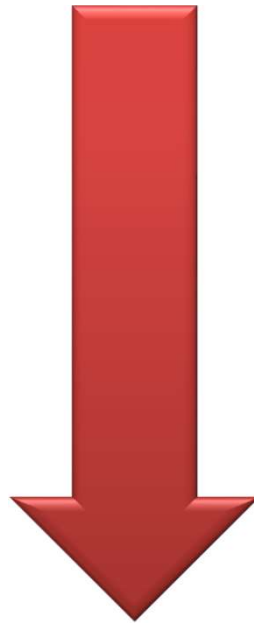
Introduction

- Bab 1 sampai dengan 11 mencerminkan **Pernyataan Standar** dan **interpretasi** Dewan Standar Akuntansi Keuangan (di US adalah FASB) terbaru
 - terkait dengan pelaporan keuangan konsolidasian,
 - termasuk akuntansi untuk variabel-kepentingan entitas.
 - Akuntansi nilai wajar,
- Bab 9 sampai 11 mencakup topik-topik khusus dan telah ditulis sebagai bahan yang berdiri sendiri.
- Bab 9 memperkenalkan **struktur** afiliasi yang lebih kompleks.

1: Indirect Holdings



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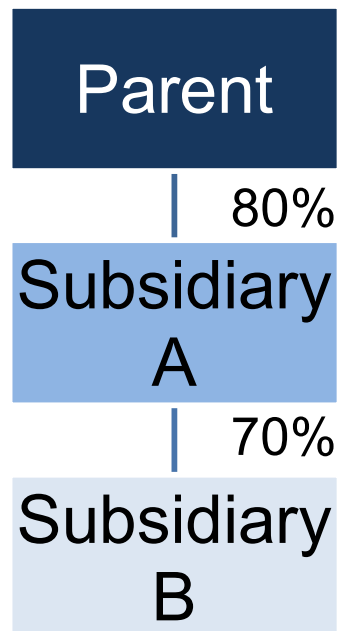


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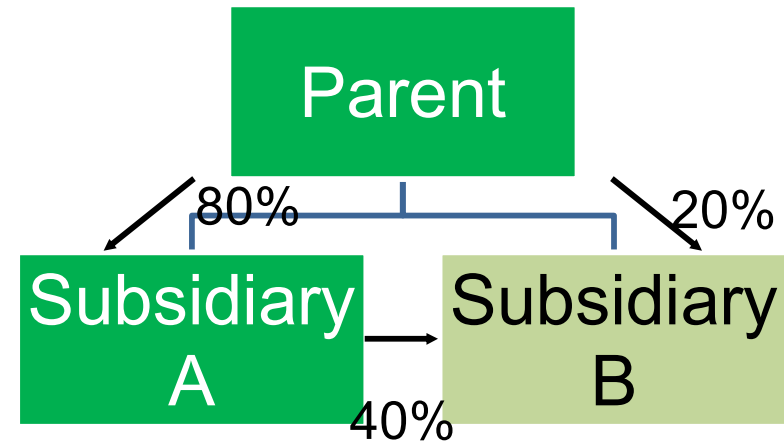
Types of Indirect Holdings

Father-Son-Grandson



- PT I memiliki 80% PT A,
- Melalui PT A, memiliki 56% atas PT B (=80% x 70%).

Connecting Affiliates



- Induk memiliki 80% A, dan 20% B,
- Melalui A ada tambahan kepemilikan 32% B (=80% x 40%).
- Induk memiliki total 52% (=20%+32%)B.

Types of Indirect Holdings

302

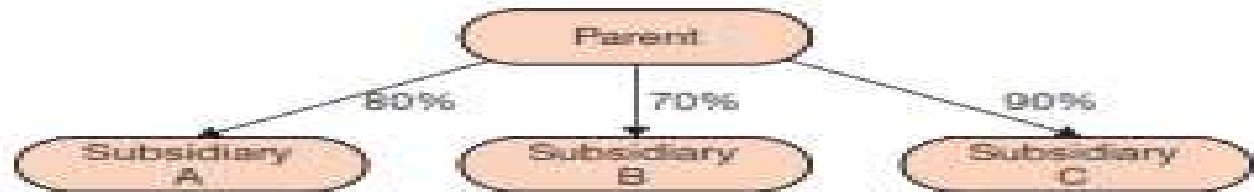
indirect

I. DIRECT HOLDINGS

(a) Single subsidiary

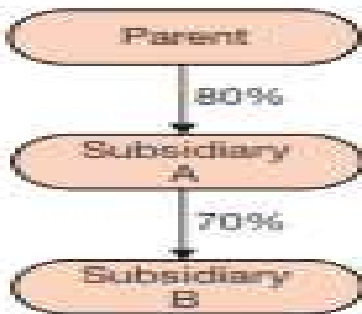


(b) Multiple subsidiaries

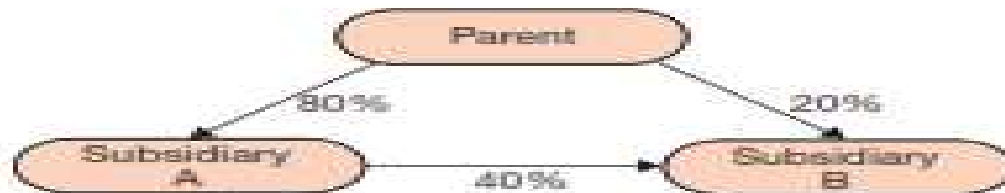


II. INDIRECT HOLDINGS

(a) Father-son-grandson

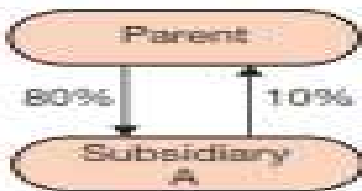


(b) Connecting affiliates



III. MUTUAL HOLDINGS

(a) Parent mutually owned



(b) Connecting affiliates mutually owned



Equity Method for Father-Son-Grandson Holdings

- Anak mengaplikasikan metode ekuitas unt “Investasi dsb Cucu (*Grandson*)”
- Induk mengaplikasikan metode ekuitas unt “Investasi dsb Anak”
- Bagian kepentingan pengendalian atas laba konsolidasian meliputi
 - Bagian untuk pemilikan langsung atas Anak
 - Bagian untuk pemilikan tak langsung atas cucu (pemilikan Induk melalui Anak)

Equity Method for Father-Son-Grandson Holdings

304

- P mengakuisisi 50% S 1 Januari 2016, S mengakuisisi 70% T 1 Januari 2017
- FV = BV, neraca saldo 1 Januari 2017:

	Pop	Son	Toy
Other assets	\$400	\$195	\$190
Investment in Son (80%)	200	—	—
Investment in Toy (70%)	—	105	—
	<u>\$600</u>	<u>\$300</u>	<u>\$190</u>
Liabilities	\$100	\$ 50	\$ 40
Capital stock	400	200	100
Retained earnings	100	50	50
	<u>\$600</u>	<u>\$300</u>	<u>\$190</u>
	Pop	Son	Toy
Separate earnings	\$100	\$50	\$40
Dividends	60	30	20

Equity Method for Father-Son-Grandson Holdings

304

- P mengakuisisi 50% S 1 Januari 2016, S mengakuisisi 70% T 1 Januari 2017
- Buku jurnal

SON'S BOOKS

Cash (+A)	14,000	
Investment in Toy (-A)		14,000
To record dividends received from Toy (\$20,000 × 70%).		
Investment in Toy (+A)	28,000	
Income from Toy (R, +SE)		28,000
To record income from Toy (\$40,000 × 70%).		

Equity Method for Father-Son-Grandson Holdings

304

- P mengakuisisi 50% S 1 Januari 2016, S mengakuisisi 70% T 1 Januari 2017
- Buku jurnal

POP'S BOOKS

Cash (+A)	24,000	
Investment in Son (-A)		24,000
To record dividends received from Son (\$30,000 × 80%).		
Investment in Son (+A)	62,400	
Income from Son (R, +SE)		62,400
To record income from Son (\$78,000 × 80%).		

Equity Method for Father-Son-Grandson Holdings

Kertas kerja konsolidasi

304

POP CORPORATION AND SUBSIDIARIES CONSOLIDATION WORKPAPER FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)						
	Pop	80% Son	70% Toy	Adjustments and Eliminations		Consolidated Statements
				Debits	Credits	
<i>Income Statement</i>						
Sales	\$ 200	\$140	\$100			\$440
Income from Son	62.4			c 62.4		
Income from Toy		28		a 28		
Expenses including cost of sales	(100)	(90)	(60)			(250)
Noncontrolling interest share—Son				e 15.6		(15.6)
Noncontrolling interest share—Toy				e 12		(12)
Controlling share of Net Income	<u>\$ 162.4</u>	<u>\$ 78</u>	<u>\$ 40</u>			<u>\$162.4</u>

Equity Method for Father-Son-Grandson Holdings

Kertas kerja konsolidasi

304

	Pop	80% Son	70% Toy	Adjustments and Eliminations		Consolidated Statements
				Debits	Credits	
<i>Retained Earnings Statement</i>						
Retained earnings—Pop	\$ 100					\$100
Retained earnings—Son		\$ 50		d 50		
Retained earnings—Toy			\$ 50	b 50		
Controlling share of Net Income	162.4	78	40			162.4
Dividends	(60)	(30)	(20)		a 14 c 24 e 12	(60)
Retained earnings—December 31	<u>\$ 202.4</u>	<u>\$ 98</u>	<u>\$ 70</u>			<u>\$202.4</u>
<i>Balance Sheet</i>						
Other assets	\$ 461.6	\$231	\$ 200			\$892.6
Investment in Son	238.4				c 38.4 d 200	
Investment in Toy		119			a 14 b 105	
	<u>\$ 700</u>	<u>\$350</u>	<u>\$ 200</u>			<u>\$892.6</u>
Liabilities	\$ 97.6	\$ 52	\$ 30			\$179.6
Capital stock—Pop	400					400
Capital stock—Son		200		d 200		
Capital stock—Toy			100	b 100		
Retained earnings	<u>202.4</u>	<u>98</u>	<u>70</u>			<u>202.4</u>

Equity Method for Father-Son-Grandson Holdings

Kertas kerja konsolidasi

304

	Pop	80% Son	70% Toy	Adjustments and Eliminations		Consolidated Statements
				Debits	Credits	
Retained earnings—December 31	<u>\$ 202.4</u>	<u>\$ 98</u>	<u>\$ 70</u>			<u>\$202.4</u>
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Capital stock—Pop	400					400
Capital stock—Son		200		d 200		
Capital stock—Toy			100	b 100		
Retained earnings	<u>202.4</u>	<u>98</u>	<u>70</u>			<u>202.4</u>
	<u>\$ 700</u>	<u>\$350</u>	<u>\$ 200</u>			
Noncontrolling interest in Toy, January 1					b 45	
Noncontrolling interest in Son, January 1					d 50	
Noncontrolling interest in Son, December 31					e 9.6	
Noncontrolling interest in Toy, December 31					e 6	<u>110.6</u>
				<u>518</u>	<u>518</u>	<u>\$892.6</u>

POP CORPORATION AND SUBSIDIARIES CONSOLIDATION WORKPAPER FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)

	Pop	80% Son	70% Toy	Adjustments and Eliminations		Consolidated Statements
				Debits	Credits	
<i>Income Statement</i>						
Sales	\$ 200	\$140	\$100			\$440
Income from Son	62.4			c 62.4		
Income from Toy		28		a 28		
Expenses including cost of sales	(100)	(90)	(60)			(250)
Noncontrolling interest share—Son				e 15.6		(15.6)
Noncontrolling interest share—Toy				e 12		(12)
Controlling share of Net Income	<u>\$ 162.4</u>	<u>\$ 78</u>	<u>\$ 40</u>			<u>\$162.4</u>
<i>Retained Earnings Statement</i>						
Retained earnings—Pop	\$ 100					\$100
Retained earnings—Son		\$ 50		d 50		
Retained earnings—Toy			\$ 50	b 50		
Controlling share of Net Income	162.4	78	40			162.4
Dividends	(60)	(30)	(20)		a 14 c 24 e 12	(60)
Retained earnings—December 31	<u>\$ 202.4</u>	<u>\$ 98</u>	<u>\$ 70</u>			<u>\$202.4</u>
<i>Balance Sheet</i>						
Other assets	\$ 461.6	\$231	\$ 200			\$892.6
Investment in Son	238.4				c 38.4 d 200	
Investment in Toy		119			a 14 b 105	
	<u>\$ 700</u>	<u>\$350</u>	<u>\$ 200</u>			<u>\$892.6</u>
Liabilities	\$ 97.6	\$ 52	\$ 30			\$179.6
Capital stock—Pop	400					400
Capital stock—Son		200		d 200		
Capital stock—Toy			100	b 100		
Retained earnings	202.4	98	70			202.4
	<u>\$ 700</u>	<u>\$350</u>	<u>\$ 200</u>			
Noncontrolling interest in Toy, January 1					b 45	
Noncontrolling interest in Son, January 1					d 50	
Noncontrolling interest in Son, December 31					e 9.6	
Noncontrolling interest in Toy, December 31					e 6	110.6
				<u>518</u>	<u>518</u>	<u>\$892.6</u>

Example: Father-Son-Grandson

- Pd 1/1/09 Poe mengakuisi 80% Shaw.
- Pd 1/1/10 Shaw mengakuisi 70% Turk.
- Laba dan dividen th 2010 sbb:



	Poe	Shaw	Turk
Laba terpisah	100	50	40
Dividen	60	30	20

Equity Method Entries

Shaw applies equity method (70%):

Cash	14	-
Investment in Turk	-	14
<i>for dividends</i>		
Investment in Turk	28	-
Income from Turk		28
<i>for income</i>		

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Poe applies equity method (80%):

Cash	24	-
Investment in Shaw	-	24
<i>for dividends</i>		
Investment in Shaw	62.4	-
Income from Shaw	-	62.4
<i>for income 80%(50+28)</i>		

Allocations to CI and NCI

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	Poe	Shaw	Turk	CI	NCI	Total
Separate income	100.0	50.0	40.0			190.0
<u>Allocate:</u>						
Turk ==> 70% Shaw: 30% NCI		28.0	(40.0)		12.0	
Shaw ==> 80% Poe: 20% NCI	62.4	(78.0)			<u>15.6</u>	
Hak Poe ==> CI	(162.4)			<u>162.4</u>		
Laba konsolidasi total				<u>162.4</u>	<u>27.6</u>	<u>190.0</u>

- Alokasi ini mungkin tampak seperti alokasi "*step-down method*" yang disajikan dlm teks akuntansi biaya
- Ini scr matematis!

Allocation Results

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	Poe	Shaw	Turk	CI	NCI	Total
Separate income	100.0	50.0	40.0			190.0
<u>Allocate:</u>						
Turk ==> 70% Shaw: 30% NCI		28.0	(40.0)		12.0	
Shaw ==> 80% Poe: 20% NCI	62.4	(78.0)			<u>15.6</u>	
Poe ==> CI	(162.4)			<u>162.4</u>		
Laba konsolidasi total				<u>162.4</u>	<u>27.6</u>	<u>190.0</u>

- **Pd Laporan Laba rugi terpisah:**
 - **Laba bersih Poe = \$162.4**
 - **“Laba dri Turk” milik Shaw = \$28.0**
 - **“laba dari Shaw” milik Poe = \$62.4**
- **Unt Laporan konsolidasian:**
 - **Bagian kepentingan *Noncontrolling* = 12.0 + 15.6 = \$27.6**

Indirect Holdings with Connecting Affiliates



- Pemilikan tak langsung dengan afiliasi terkoneksi
 - Menangani sama dengan dengan Induk, tetapi
 - Induk mempunyai pemilikan langsung dalam anak dan cucu
- Contoh: Pet memiliki 70% Sal dan 60% Ty. Sal memiliki tambahan pemilikan 20% Ty.

	Pet	Sal	Ty
Separate income	70	35	20
Dividends	40	20	10

- Transak laba IC (*Intercompany*) :
 - Hilir (*Downstream*): Pet menjual kpd Sal tanah dengan untung \$10. Hal ini akan scr penuh dihubungkan ke Pet.
 - Hulu (*Upstream*): Sal menjual \$15 persediaan kpd Pet, dan Pet memiliki persediaan akhir dengan laba belum direalisasi \$5. Hal ini akan dialokasikan antara Pet dan NCI.

Calculating Investment Balances

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<u>Sal:</u>		
<u>Underlying equity</u>	<u>Jan 1</u>	<u>Dec 31</u>
Capital stock	200	200
Retained earnings	50	69
Goodwill	12	12
Unrealized profit in inventory		<u>(5)</u>
Subtotal (split 70:30)		276
Unrealized profit on land		<u>(10)</u>
Total	<u>262</u>	<u>266</u>
Investment in Sal (70%)	183.4	183.2
* $(70\% \times 276) - 10 = 183.2$		
Noncontrolling interest (30%)	78.6	82.8
* $30\% \times 276 = 82.8$		

<u>Ty:</u>		
<u>Underlying equity</u>	<u>Jan 1</u>	<u>Dec 31</u>
Capital stock	100	100
Retained earnings	80	90
Goodwill	<u>12</u>	<u>12</u>
Total	<u>192</u>	<u>202</u>
Investment in Ty (60%)	115.2	121.2
Investment in Ty (20%)	38.4	40.4
Noncontrolling interest (20%)	38.4	40.4

	Pet	Sal	Ty	CI	NCI	Total
Separate income	70.0	35.0	20.0			125.0
Unrealized \$5 profit on inventory (upstream)		(5)				(5)
Unrealized \$10 gain on land (downstream)	(10)					(10)
<u>Allocate:</u>						
Ty ==> 60% Pet: 20% Sal: 20% NCI	12.0	4.0	(20.0)		4.0	
Sal ==> 70% Pet: 30% NCI	23.8	(34.0)			10.2	
Pet ==> CI	(95.8)			95.8		
Total consolidated income				95.8	14.2	110.0
<u>Dividend distributions:</u>						
Ty ==> 60% Pet: 20% Sal: 20% NCI	6	2	(10)		2	
Sal ==> 70% Pet: 30% NCI	14	(20)			6	
Pet ==> CI	(40)			40		

Laba Sal dari Ty = \$4.0

Laba Pet dari Ty = \$12.0

Laba Pet dari Sal = \$23.8 - \$10 keuntungan belum direalisasi = \$13.8

Worksheet Entries

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Sales	15.0	
Cost of sales		15.0
Cost of sales	5.0	
Inventory		5.0
Gain on sale of land	10.0	
Land		10.0
Income from Ty	16.0	
Dividends		8.0
Investment in Ty		8.0
<i>both Sal's and Pet's</i>		
Noncontrolling interest share (Ty)	4.0	
Dividends		2.0
Noncontrolling interest (Ty)		2.0

Income from Sal	13.8	
Investment in Sal	0.2	
Dividends		14.0
<i>including 10 unrealized gain on land</i>		
Noncontrolling interest share (Sal)	10.2	
Dividends		6.0
Noncontrolling interest (Sal)		4.2
Capital stock (Ty)	100.0	
Retained earnings (Ty)	80.0	
Goodwill	12.0	
Investment in Ty (Sal & Pet)		153.6
Noncontrolling interest (Ty)		38.4
Capital stock (Sal)	200.0	
Retained earnings (Sal)	50.0	
Goodwill	12.0	
Investment in Sal		183.4
Noncontrolling interest (Sal)		78.6

Consolidation Worksheet

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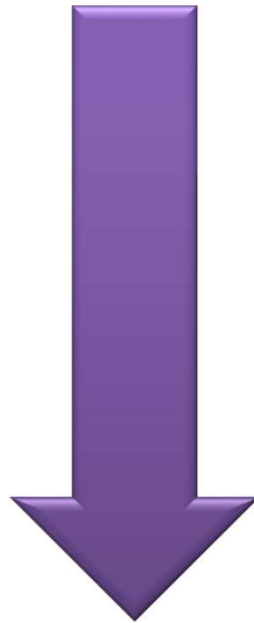
<u>Income statement:</u>	Pet	Sal	Ty	DR	CR	Consol
Sales	200.0	150.0	100.0	15.0		435.0
Income from Sal	13.8			13.8		0.0
Income from Ty	12.0	4.0		16.0		0.0
Gain on land	10.0			10.0		0.0
Cost of sales	(100.0)	(80.0)	(50.0)	5.0	15.0	(220.0)
Other expenses	(40.0)	(35.0)	(30.0)			(105.0)
Noncontrolling interest share				10.2		14.2
				4.0		
Controlling interest share	95.8	39.0	20.0			95.8

<u>Statement of retained earnings:</u>	Pet	Sal	Ty	DR	CR	Consol
Beginning retained earnings	223.0	50.0	80.0	80.0	50.0	223.0
Add net income	95.8	39.0	20.0			95.8
Deduct dividends	(40.0)	(20.0)	(10.0)		8.0	
					2.0	
					14.0	
					6.0	(40.0)
Ending retained earnings	278.8	69.0	90.0			278.8
<u>Balance sheet:</u>	Pet	Sal	Ty	DR	CR	Consol
Other assets	50.6	19.6	85.0			155.2
Inventories	50.0	40.0	15.0		5.0	100.0
Plant assets, net	400.0	200.0	100.0		10.0	690.0
Investment in Sal (70%)	183.2			0.2	183.4	0.0
Investment in Ty (60%, 20%)	121.2	40.4			8.0	0.0
					153.6	
Goodwill				12.0		
				12.0		24.0
Total	805.0	300.0	200.0			969.2

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	Pet	Sal	Ty	DR	CR	Consol
Liabilities	126.2	31.0	10.0			167.2
Capital stock	400.0	200.0	100.0	100.0 200.0		
Retained earnings	278.8	69.0	90.0			278.8
Noncontrolling interest					2.0 4.2 38.4 78.6	
Total	805.0	300.0	200.0			969.2

2: Mutual Holdings



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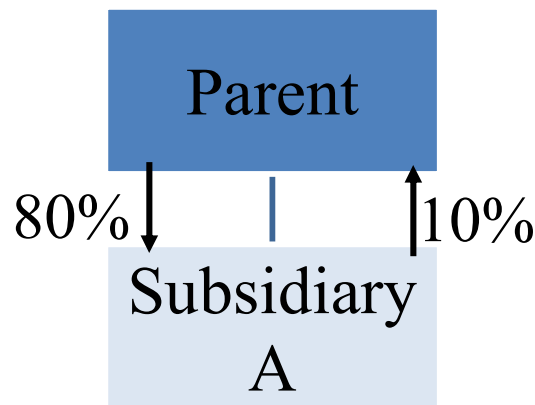


32

Types of Mutual Holdings

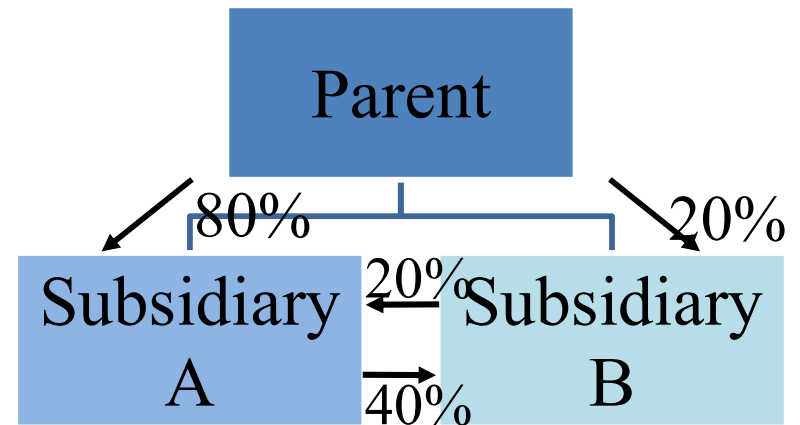
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Parent Mutually Owned



- PT I memiliki 80% PT A, dan melalui PT A, memiliki 8% ($80\% \times 10\%$) saham miliknya sendiri (treasury).

Connecting Affiliates Mutually Owned



- PT I memiliki 80% PT A, 20% PT B, melalui PT A ada tambahan 32% ($80\% \times 40\%$) atas PT B, dan melalui PT B ada tambahan pemilikan 4% ($20\% \times 20\%$) atas PT A.

Treasury Stock or Conventional

Metode saham Trisuri

- Memperlakukan Induk memegang saham sebagai saham treisuri
- Induk memiliki lebih sedikit saham yang beredar
- "Interdependensi" diasumsikan dieliminasi dengan perlakuan saham trisuri

Metode konvensional untuk saling memiliki

- Memperlakukan saham seperti ditarik (*retired*)
- Induk memiliki lebih sedikit saham yang beredar
- Set persamaan simultan
- Sepenuhnya mengakui ketergantungan (*interdependency*)

Parent Stock Mutually Held

Satu atau lebih perusahaan afiliasi memegang saham perusahaan induk

- Metode saham trisuri
 - Mengakui saham trisuri pd kos Investasi dsb PT I milik PT Anak
 - Mengurangi Investasi dsb PTA
- Conventional method
 - Induk memperlakukan sbg saham yang ditarik, mengurangi saham biasa, dan agio (*additional paid in capital, APIC*) atau laba ditahan
 - Mengurangi Investasi dsb Anak

Comparison

- Kedua metode mengurangi
 - Laba dari Anak untuk
 - Dividen Induk yang dibayar kpd Anak
- Kedua metode mengakibatkan perbedaan
 - Akun Ekuitas
 - Saham trisuri
 - Saham biayasa yang ditarik
 - Laba ditahan Konsolidasian
 - Kepentingan *Noncontrolling* (NCI)

Treasury Stock Method - Data

12nd
ed

- Pace memiliki 90% shm biasa Salt yang diperoleh pada nilai wajar yang sama dengan KOS, tidak ada goodwill. Salt memiliki 10% sb Pace. Pada awal 2010:
 - Investasi dsb Salt, \$297
 - NCI, \$33
 - Ekuitas pemegang saham total Salt
 - Saham biasa \$200
 - Laba ditahan \$130

Selama 2010,

- Laba terpisah: Pace \$60, Salt \$40
- Dividen: Pace \$30, Salt \$20

Pace Uses Treasury Stock Method

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Alokasi laba untuk CI dan NCI:

	Pace	Salt	CI	NCI	Total
Separate Income	60.0	40.0			100.0
Parent dividends	(3.0)	3.0			
<u>Allocate:</u>					
Salt => 90%:10%	38.7	(43.0)		4.3	
Pace => 100%	95.7		95.7		
Totals			95.7	4.3	100.0

- Bagian pengendalian (*Controlling interest, CI*) \$95.7
- Bagian NCI \$4.3
- Laba Pace dari Salt $\$38.7 - 3.0 = \35.7

Pace's Equity Method Entries

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Cash	18.0	
Investment in Salt		18.0
<i>for dividends</i>		
Investment in Salt	38.7	
Income from Salt		38.7
<i>for income</i>		
Income from Salt	3.0	
Dividends		3.0
<i>for Pace dividends paid to Salt</i>		

- Tempat jurnal terakhir, Pace bisa mencatat pembagiannya secara langsung sebagai:

<i>Dividends</i>	27.0	
<i>Income from Salt</i>	3.0	
<i>Cash</i>		30.0

Worksheet Entries

12nd
ed

Income from Salt	35.7	
Dividends		18.0
Investment in Salt		17.7
Noncontrolling interest share	4.3	
Dividends		2.0
Noncontrolling interest		2.3
Common stock	200.0	
Retained earnings	130.0	
Investment in Salt		297.0
Noncontrolling interests		33.0
Treasury stock	70.0	
Investment in Pace		70.0

Parent Mutually Held - Data

12nd
ed

Pace2 memiliki 90% sb Salt2 yang diakuisisi pd nilai wajar sama dengan kos, tidak ada goodwill. Salt memiliki 10% sb Pace. Pada awal th 2010:

- Investasi dsb Salt2, \$226,154
- NCI, \$33,846
- Ekuitas pemegang saham total Salt2
 - Saham biasa \$200,000
 - Laba ditahan \$130,000

Selama 2010,

- Laba terpisah: Pace2 \$60,000, Salt2 \$40,000
- Dividen: Pace2 \$30,000, Salt2 \$20,000

Investasi dan NCI

$$= 226,154 + 33,846$$

sama dengan ekuitas
yg mendasari
dikurangi saling
memiliki

$$= 200,000 + 100,000 - 70,000.$$

Pace2 Uses Conventional Method

12nd
ed

Informasi Alokasi:

	Pace2	Salt2	CI	NCI	Total
Separate Income	\$60,000	\$40,000			\$100,000
Salt2's allocation	.90S			.10S	
Pace2's allocation		.10P	.90P		

Persamaan:

$$P = \$60,000 + .9S$$

$$S = \$40,000 + .1P$$

$$\text{Bagian CI} = .9P$$

$$\text{Bagian NCI} = .1S$$

selesaikan, gantikan

persama 2nd ke dlm

persamaan 1st:

$$P = 105,495$$

$$S = 50,550$$

$$\text{CI share} = 94,945$$

$$\text{NCI share} = 5,055$$

- Metode konvensional adl analog dengan metode alokasi kos resiprokal.

Note on Results:

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ed

Hasilnya:

$$P = 105,495$$

$$S = 50,550$$

$$CI = 94,945$$

$$NCI = 5,055$$

- $CI + NCI = \$100,000$, laba terpisah scr total
- Laba Pace2 dari Salt2 = $.9S - .1P = \$34,945$
90% laba Salt – 10% saling memiliki
- $CI = \text{laba terpisah Pace2} + \text{laba dari Salt2}$
 $\$60,000 + \$34,945 = \$94,945$ (sebagai yg dicek!)

Pace2's Equity Method Entries

12nd
ed

Cash	18,000	
Investment in Salt2		18,000
<i>for dividends</i>		
Investment in Salt2	37,945	
Income from Salt2		37,945
<i>for income</i>		
Income from Salt2	3,000	
Dividends		3,000
<i>for Pace2 dividends paid to Salt2</i>		

Worksheet Entries - Conventional

12nd
ed

Income from Salt2	34,945	
Dividends		18,000
Investment in Salt2		15,945
Noncontrolling interest share	5,055	
Dividends		2,000
Noncontrolling interest		3,055
Common stock	200,000	
Retained earnings	130,000	
Investment in Salt2		296,154
Noncontrolling interests		33,846
Investment in Salt2	70,000	
Investment in Pace2		70,000

Subsidiary Stock Mutually Held

Anak perusahaan (saling) memegang saham

- Gunakan pendekatan konvensional
- Metode Trisuri tidak tepat
 - Saham tersebut bukan saha Induk
 - Saham Anak dieliminasi dalam konsolidasian

Subsidiary Mutual Holdings

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Poly memiliki 80% sb Seth yg diakuisisi pd nilai buku ditambah \$25,000 goodwill. Seth memiliki 70% sb Uno yg diakuisi pd nilai buku ditambah \$10,000 goodwill. Uno memiliki 10% sb Seth, metode Kos.

At the start of 2010:

- Investasi dsb Seth (oleh Poly, 80%), \$340,000
- Investasi dsb Uno (oleh Seth, 70%), \$133,000
- Investasi dsb Seth (oleh Uno, 10%), \$40,000
- NCI, \$102,000

Untuk th 2010:

	Poly	Seth	Uno
Separate income	112,000	51,000	40,000
Dividends	50,000	30,000	20,000

Allocate income to CI and NCI

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Allocation Info.	Poly	Seth	Uno	CI	NCI	Total
Separate income	112,000	51,000	40,000			203,000
Uno's allocation =>		.7U			.3U	
Seth's allocation =>	.8S		.1S		.1S	
Poly's allocation =>				1.0P		

Persamaan:

$$P = 112,000 + .8S$$

$$S = 51,000 + .7U$$

$$U = 40,000 + .1S$$

$$CI = 1P$$

$$NCI = .3U + .1S$$

Pemecahan, substitusikan persahaam 2nd
Ke dlm persamaan 3rd (atau 3rd ke dlm 2nd):

$$U = 48,495$$

$$S = 84,946$$

$$P = 179,957$$

$$CI \text{ share} = 179,957$$

$$\text{Bagian NCI} = 14,548 + 8,495 = 23,043$$

A Look at the Results

12nd
ed

Hasilnya:

$$U = 48,495$$

$$S = 84,946$$

$$P = 179,957$$

$$\text{CI share} = 179,957$$

$$\text{NCI share} = 14,548 + 8,495 = 23,043$$

Laba konsolidasian

- Bagian CI dan NCI = 203,000, laba terpisah total.

Laba IC

- Laba Poly dari Seth = $.8S = 67,957$
- Laba Seth dari Uno = $.7U = 33,946$
- Pendapatan dividen Uno = $.1(\text{dividen Seth}) = 3,000$

Laba yang dilaporkan Individual

- Laba terpisah Poly + laba dari Seth = 179,957
- Laba terpisah Seth + laba dari Uno = 84,946

Summary

- Satu perusahaan (PT I) dapat mengendalikan perusahaan lain (PT A) melalui kepemilikan saham biasa PT A
 - langsung atau tak langsung.
- Kepemilikan tidak langsung
 - memberikan Induk/investor kemampuan untuk mengendalikan atau
 - secara signifikan mempengaruhi pengoperasian Anak/MTDC yang dimiliki tidak secara langsung melalui Anak yang dimiliki secara langsung.
- Masalah utama yang dihadapi dalam mengkonsolidasi laporan keuangan perusahaan dalam situasi kontrol tak langsung
 - terletak pada alokasi laba dan ekuitas antara pemegang saham pengendali dan *noncontrolling*.

Summary

- Beberapa pendekatan komputasional tersedia untuk alokasi seperti demikian,
 - tetapi pendekatan jadwal adalah mungkin sebagai pendekatan secara keseluruhan yang terbaik karena kesederhanaan dan karena hal itu memberikan referensi langkah demi langkah dari semua alokasi yang dibuat.
- Ketika afiliasi memegang saham dari satu sama lain,
 - saham ini tidak beredar (trisuri) dari sudut pandang entitas konsolidasi.

Summary

- Kita mengeliminasi efek dari saham Induk saling memiliki dari laporan keuangan konsolidasi dengan
 - pendekatan saham trisuri ataupun
 - pendekatan konvensional.
- Pendekatan saham trisuri
 - memotong investasi dalam saham Induk pada basis biaya dari ekuitas pemegang saham konsolidasi.

Summary

- Di bawah pendekatan konvensional,
 - kami memperlakukan investasi dalam saham Induk sebagai penarikan (*retired*) konstruktif
 - dengan menyesuaikan investasi dsb perusahaan anak dan akun ekuitas Induk
 - untuk mencerminkan konsolidasi satu baris.
 - Kemudian kita mengeliminasi akun Investasi Anak dalam Induk terhadap akun investasi Induk dalam Anak.
- Kita mempertimbangkan investasi saling memiliki (*mutual*) oleh anak perusahaan dalam saham satu sama lain di bawah metode konvensional atas eliminasi saldo investasi timbal balik dan ekuitas.

Summary

- Pendekatan saham trisuri ini tidak berlaku
 - untuk investasi saling memiliki tersebut
 - karena hanya saham Induk dan laba ditahan muncul dalam Laporan Keuangan Konsolidasian.
- Di bawah metode konvensional,
 - kami menggunakan persamaan simultan untuk mengalokasikan laba dan ekuitas di antara perusahaan-perusahaan yang saling memiliki.

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