

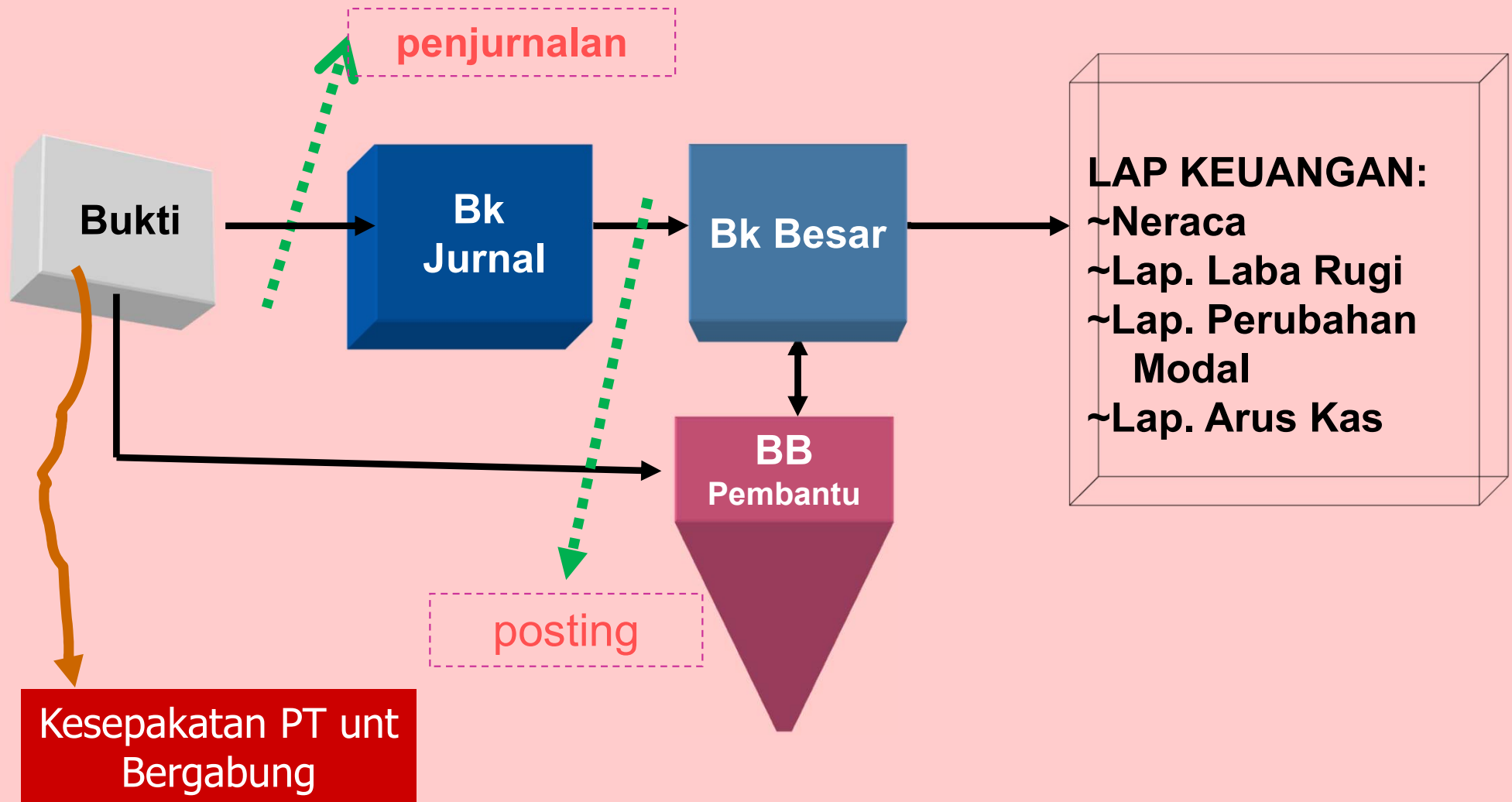
AKUNTANSI KEUANGAN LANJUTAN 1 *(Financial Advanced Accounting)*

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

KOMPETENSI AKUNTAN DAN KURIKULUM MENUJU AKL 2



SIKLUS (PROSES) AKUNTANSI KEUANGAN



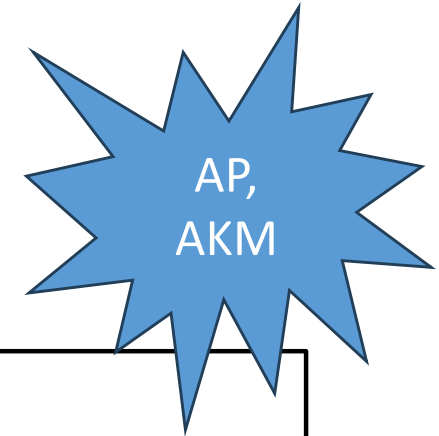
(Financial Advanced Accounting)

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

PERLUASAN PEMASARAN & KONSEP AKUNTANSI

	KONSEP AKUNTANSI	Perluasan	Risiko
1	Penjualan Tunai		0
	~ AKP & AKM		
2	Penjualan Kredit		Naik
	~ AKP & AKM		
3	Penjualan Angsuran		Naik
	~ AKL		
4	Penjualan Konsinyasi		Naik
	~ AKL		
5	Agen, Cabang		Naik
	~ AKL		
6	Penggabungan Usaha		Naik
	~ Menguasai perusahaan lain		

ADVANCED

ADVANCED = LANJUTAN

- Perluasan pemasaran/ Penjualan



INTERNAL

3. Penjualan **Angsuran**

Kas	Rp xx	-
Piutang Dagang angsuran	Rp xx	-
- Penjualan angsuran	-	Rp xx

ADVANCED

ADVANCED = LANJUTAN

- Perluasan pemasaran/ Penjualan



INTERNAL

4. Penjualan **Konsinyasi**

(Persediaan) Barang konsinyasi	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. **Akuisasi** Perusahaan lain

Investasi dalam Saham Biasa PT A Rp xx -

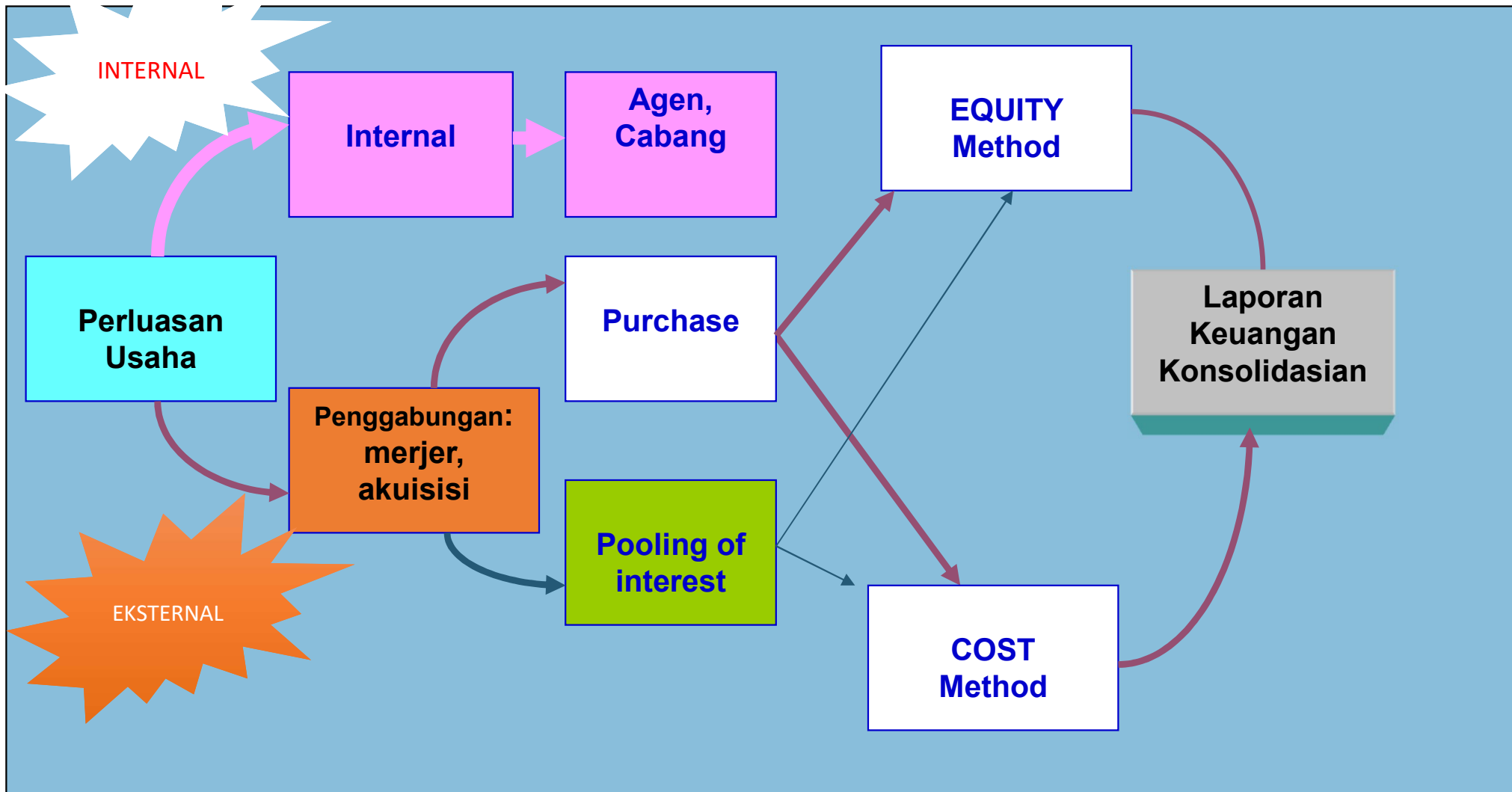
- APA

- Rp xx

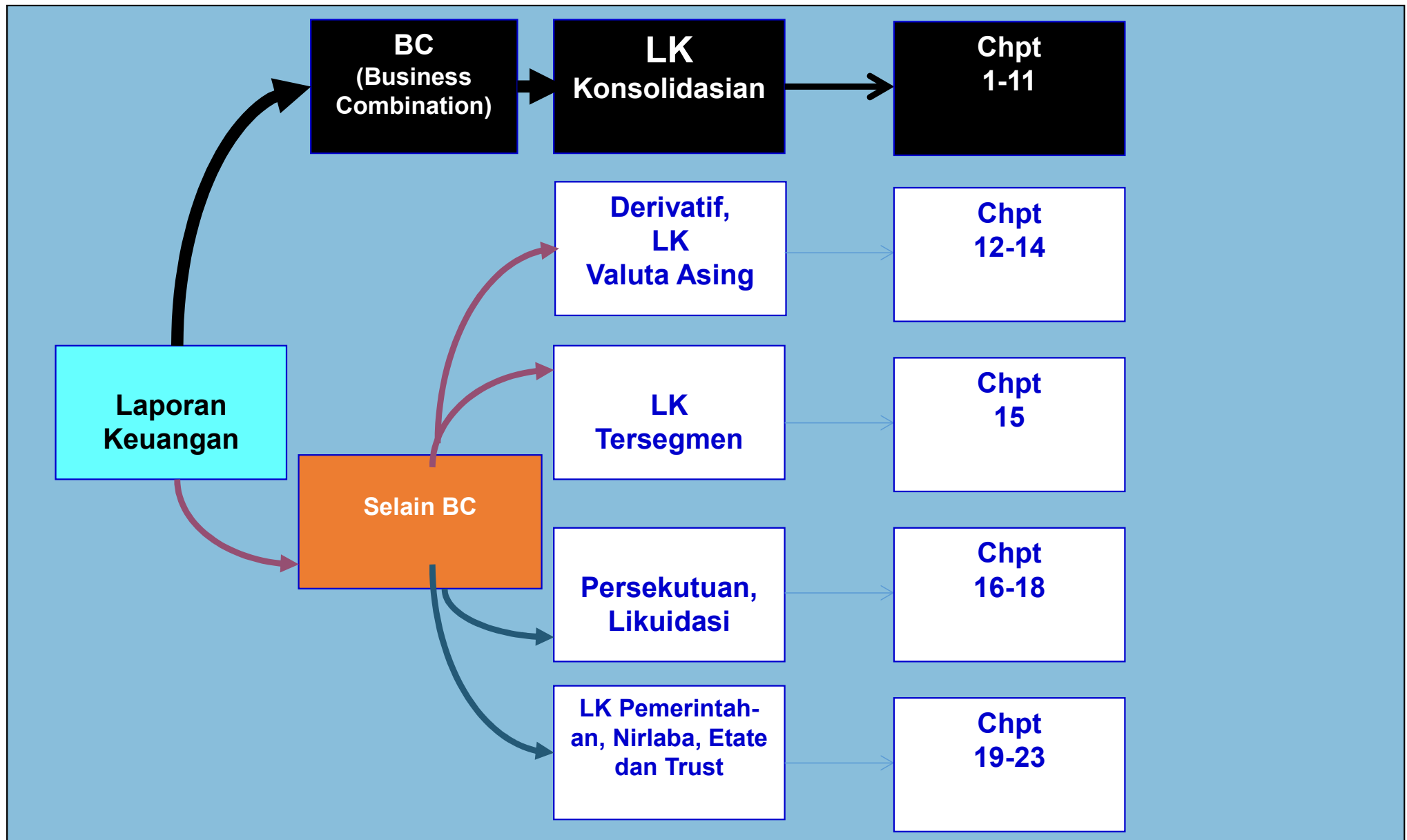


EKSTERNAL

ORGANISASI PEMBAHASAN-1

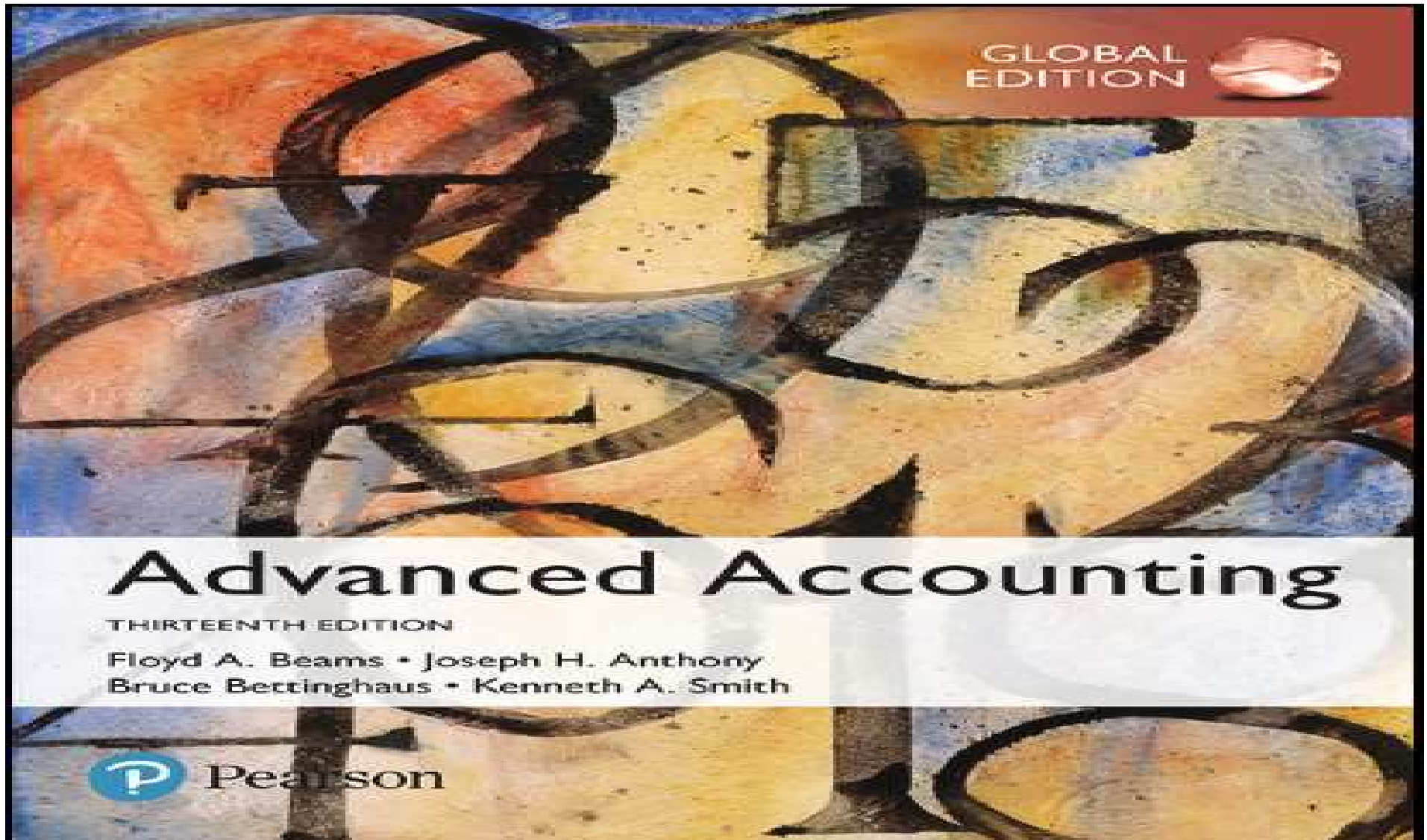


ORGANISASI PEMBAHASAN-2 (Beams *et al.* 2018)



Beams et al. (2018)

ADVANCED ACCOUNTING



Beams et al. (2018)

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