

GLOBAL
EDITION



Advanced Accounting

THIRTEENTH EDITION

Floyd A. Beams • Joseph H. Anthony
Bruce Bettinghaus • Kenneth A. Smith

(2018)

Prof. Dr. **BANDI**, SE, Msi, Ak, CA, CTA, CPA.

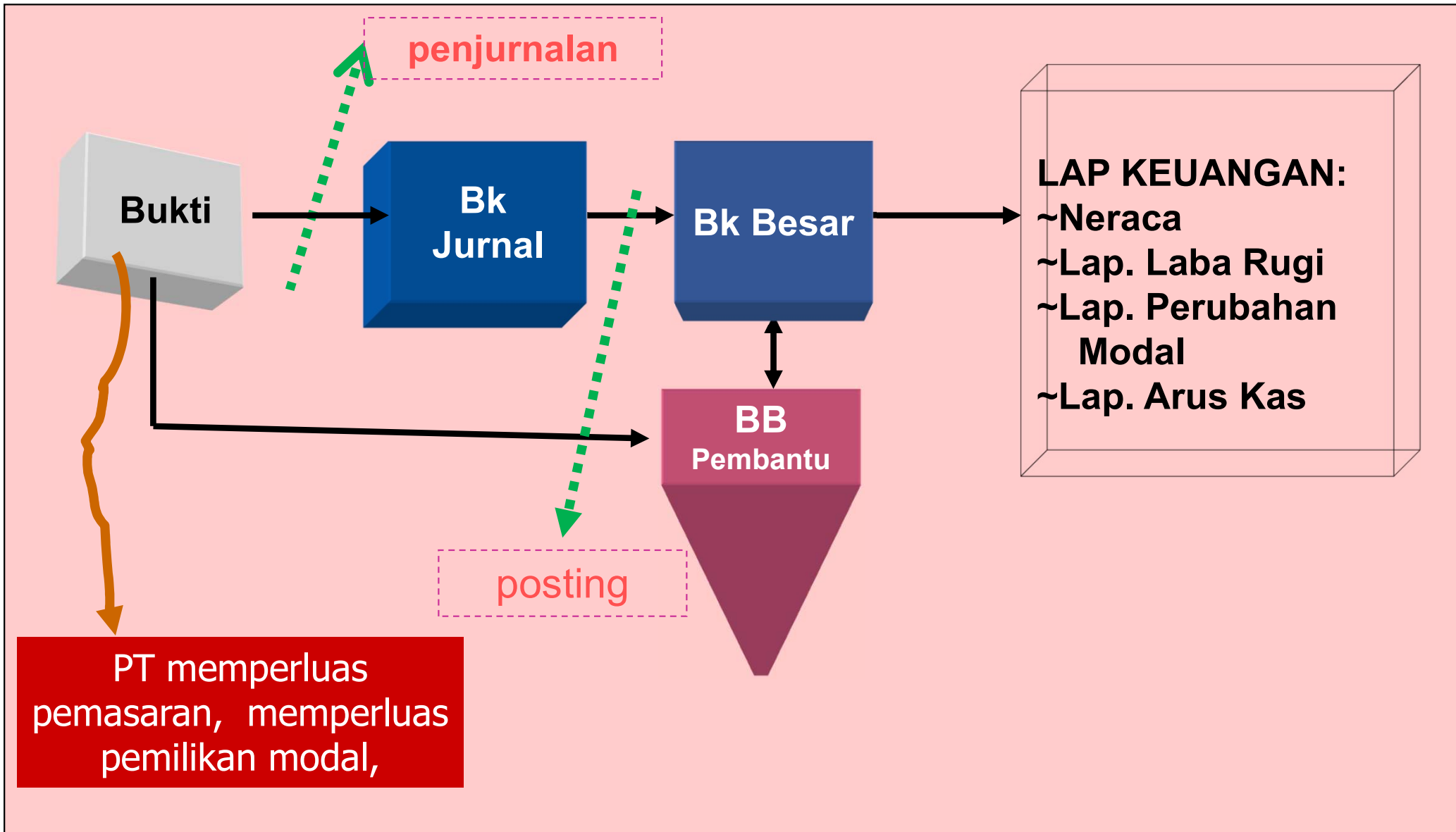
AKUNTANSI KEUANGAN LANJUTAN 2

overview

KURIKULUM MENUJU AKL 2



SIKLUS (PROSES) AKUNTANSI KEUANGAN



LOGIKA (PROSES) AUDIT LAPORAN KEUANGAN



PERSAMAAN DASAR AKUNTANSI

$$A = M$$

$$A = U + M$$

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

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

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
Total current assets	<u>4,683</u>

Properties

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

Other Assets

Goodwill (net of accumulated amortization of \$920)	948
---	-----

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
Total current liabilities	<u>5,354</u>

Other Liabilities

Long-term borrowings	1,666
Post-employment liabilities	2,728
Other long-term liabilities	720
Total liabilities	<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
Total shareholders' equity	<u>2,894</u>
Total liabilities and equity	<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
EARNINGS FROM OPERATIONS	<u>345</u>
Interest expense	219
Other income (charges)	(18)
Earnings before income taxes	<u>108</u>
Provision for income taxes	32
NET EARNINGS	<u><u>76</u></u>

Statement of Shareholders' Equity

Kodak

For year ended Dec. 31, 2001

(In millions, except number of shares)	Additional		Accumulated		Treasury Stock	Total
	Common Stock	Paid In Capital	Retained Earnings	Other Comprehensive Income (Loss)		
Shareholders' Equity Dec 31, 2000	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
Shareholders' Equity Dec 31, 2001	\$978	\$849	\$7,431	\$ (597)	(\$5,767)	\$2,894

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)
Net (decrease) increase in cash and cash equivalents	<u>202</u>

Financial Statement Links - Kodak

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>

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, 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)

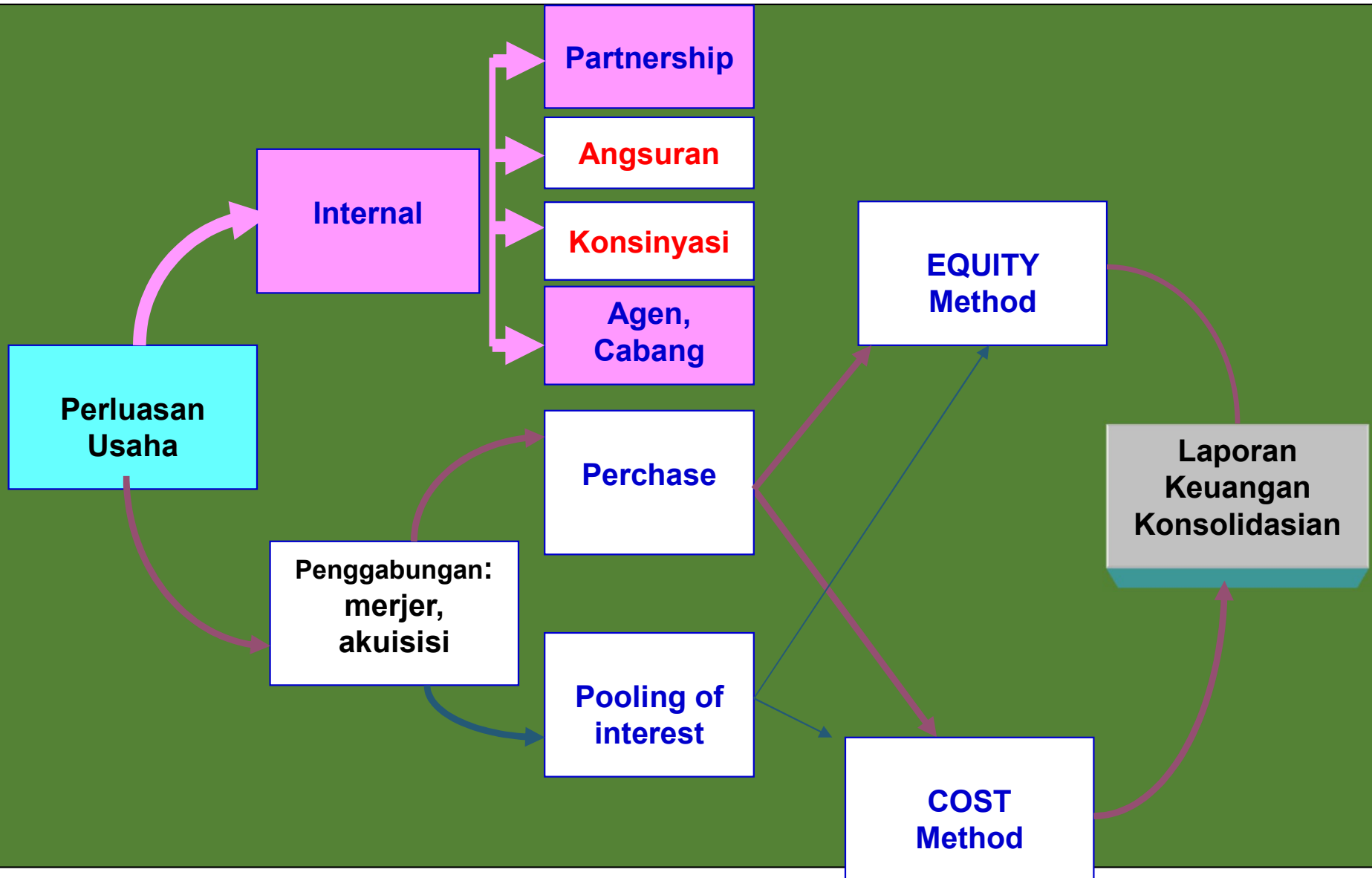
Dec. 31, 2000

(Period of time)

(Point in time)

Dec. 31, 2001

ORGANISASI PEMBAHASAN-1



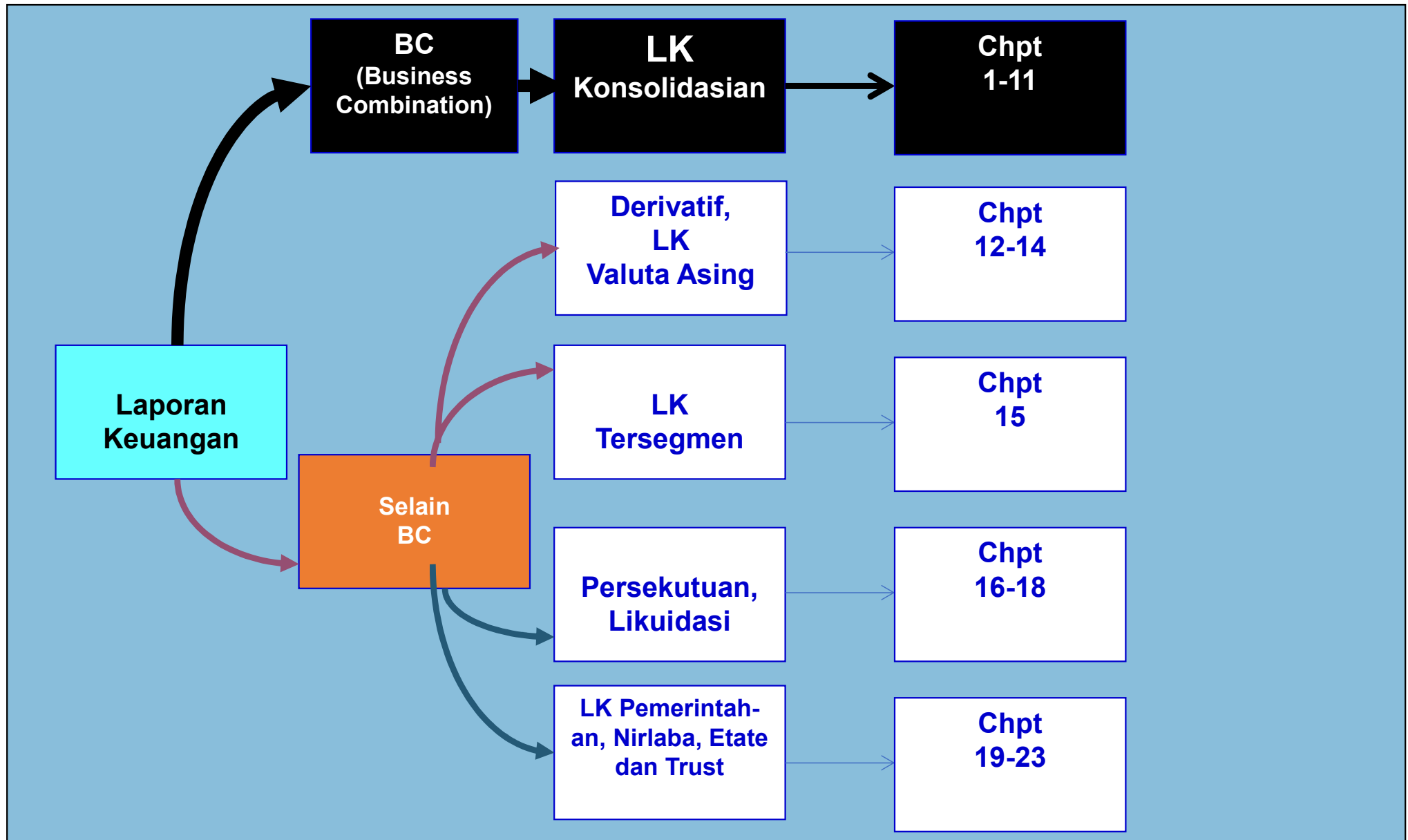
• ORGANISASI PEMBAHASAN-1

	PEMASARAN	AKUNTANSI	
1	TUNAI	Kas - Penjualan	v - - v
2	KREDIT	Piutang Dagang - Penjualan	v - - v
3	ANGSURAN	Kas Piutang dg (Angrs) - Penjualan (Angrs)	v - - v
4	KONSINYASI (Perpectual)	(Persd) Brg Konsinyasi - Persd (Penjualan konsny)	v - - v
5	CABANG (Perpectual)	R/K Cabang - Persd barang	v - - v

• ORGANISASI PEMBAHASAN-1

	PEMILIKAN MODAL	AKUNTANSI	
6	PERSEORANGAN	Kas/ APA - Modal Pemilik	v - - v
7	PERSEKUTUAN/ FIRMA/ CV	Kas/ APA - Modal A - Modal B	v - - v - v
8	PATUNGAN (pembukuan terpisah)	Investasi Joint Ventur (JV) - Tadah	v - - v
	PATUNGAN (pembukuan tak terpisah)	Joint Ventur (JV) - Tn A	v - - v

ORGANISASI PEMBAHASAN-2 (Beams et al. 2018)



• ORGANISASI PEMBAHASAN-2

PEMASARAN

AKUNTANSI

1

PENGGABUNGAN USAHA

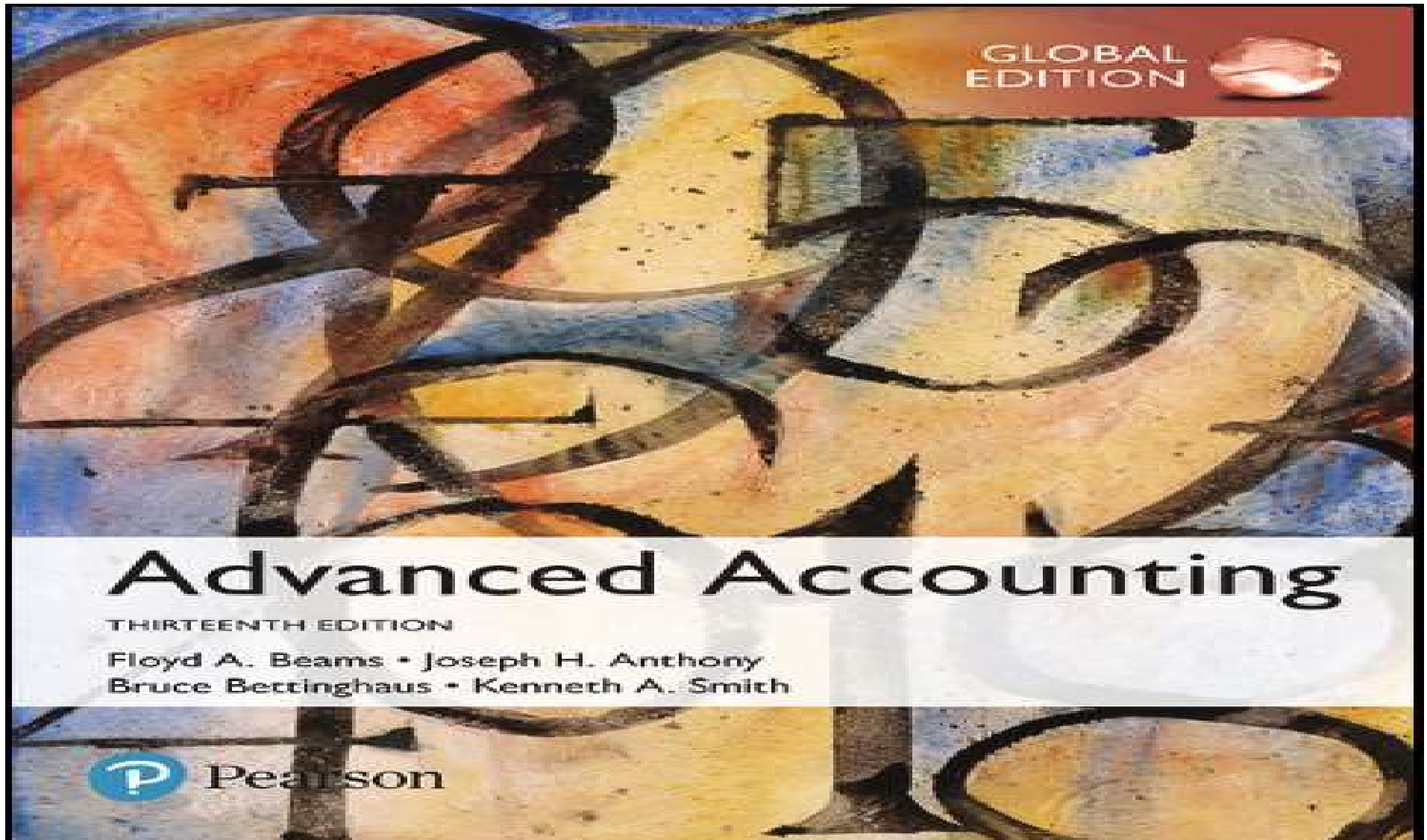
- **Pembelian**
- **Penyatuan kepentingan**



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Beams et al. (2018)

ADVANCED ACCOUNTING



Beams et al. (2018)

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Christensen et al. (2023)

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Christensen et al. (2023)

ADVANCED FINANSIAL ACCOUNTING

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Beams et al. (2018)

- Bab 1 hingga 11 mencakup
 - kombinasi bisnis,
 - metode akuntansi ekuitas dan biaya untuk investasi dalam saham biasa, dan
 - laporan keuangan konsolidasian.
- Hal ini menekankan pentingnya kombinasi bisnis dan konsolidasian dalam kuliah akuntansi lanjutan seperti halnya praktek akuntansi keuangan dan pelaporan.
- Standar Akuntansi dan pelaporan untuk metode akuisisi kombinasi bisnis diperkenalkan dalam Bab 1

AKL2 2019, Beams et al. (2018)

Beams (2012) Bab 10 electronic supplement, dibutuhkan untuk pembahasan Hubungan Kantor Pusat dan Cabang

Bab 11 membahas teori-teori alternatif konsolidasian, akuntansi *push-down*, *leveraged buyout*, perusahaan patungan, dan konsep-konsep kunci yang berhubungan dengan akuntansi dan pelaporan oleh entitas yang berkepentingan variabel (minoritas)

.

Bab 12 dan 13 meliputi akuntansi untuk derivatif dan transaksi Valuta Asing dan penjabaran kursnya, dan telah secara substansial direvisi dan ditulis ulang

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