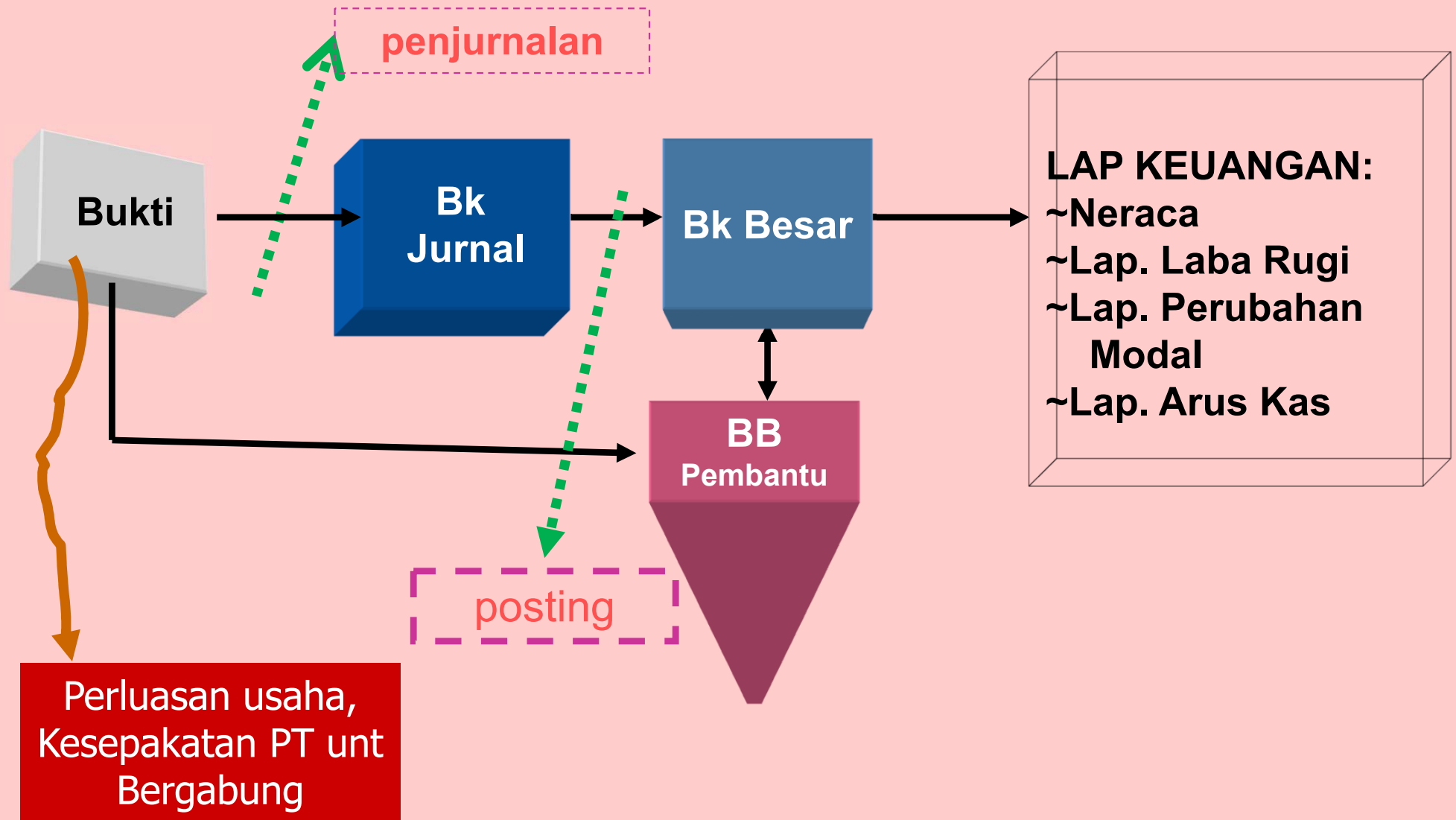


Prof Dr Bandi, M.Si., Ak, CA, CTA, CPA



# SIKLUS (PROSES) AKUNTANSI KEUANGAN



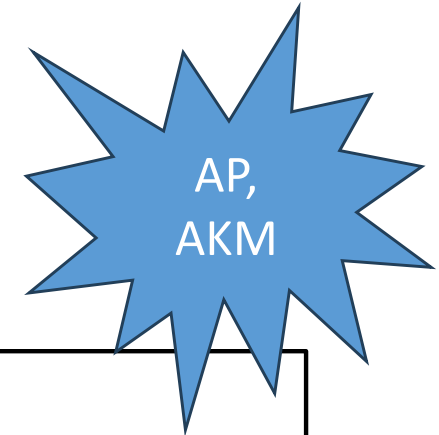
# *(Financial Advanced Accounting)*

Advanced (=Lanjutan)

# ADVANCED

**ADVANCED** = LANJUTAN

- Perluasan pemasaran/ Penjualan



## 1. Penjualan Tunai

Kas

- Penjualan

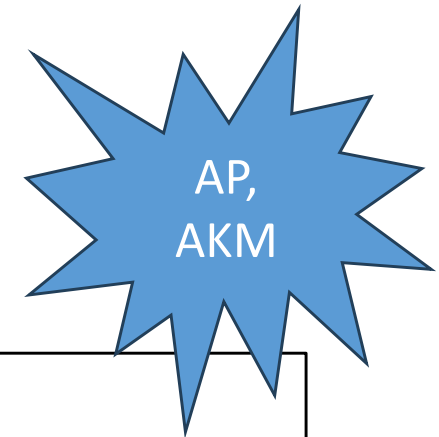
Rp xx -

- 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
	~ <b>AKP &amp; AKM</b>		
2	Penjualan Kredit		Naik
	~ <b>AKP &amp; AKM</b>		
3	Penjualan Angsuran		Naik
	~ <b>AKL</b>		
4	Penjualan Konsinyasi		Naik
	~ <b>AKL</b>		
5	Agen, Cabang		Naik
	~ <b>AKL</b>		
6	Penggabungan Usaha		Naik
	~ <b>Menguasai perusahaan lain</b>		

# 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** = LANJUTAN

- Perluasan pemasaran/ Penjualan

## 6. **Akuisasi** Perusahaan lain

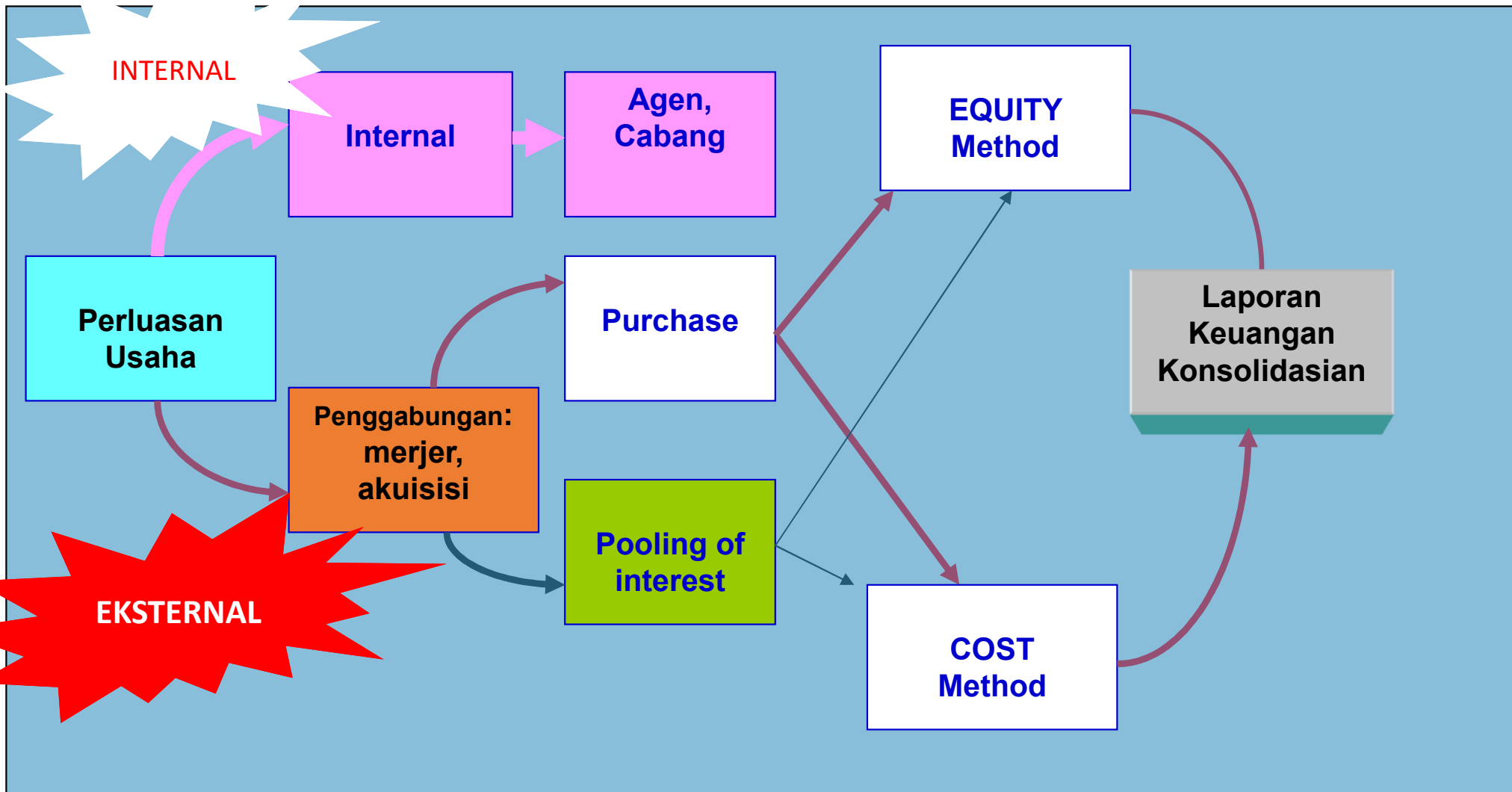
Investasi dalam Saham Biasa PT A Rp xx -

- APA

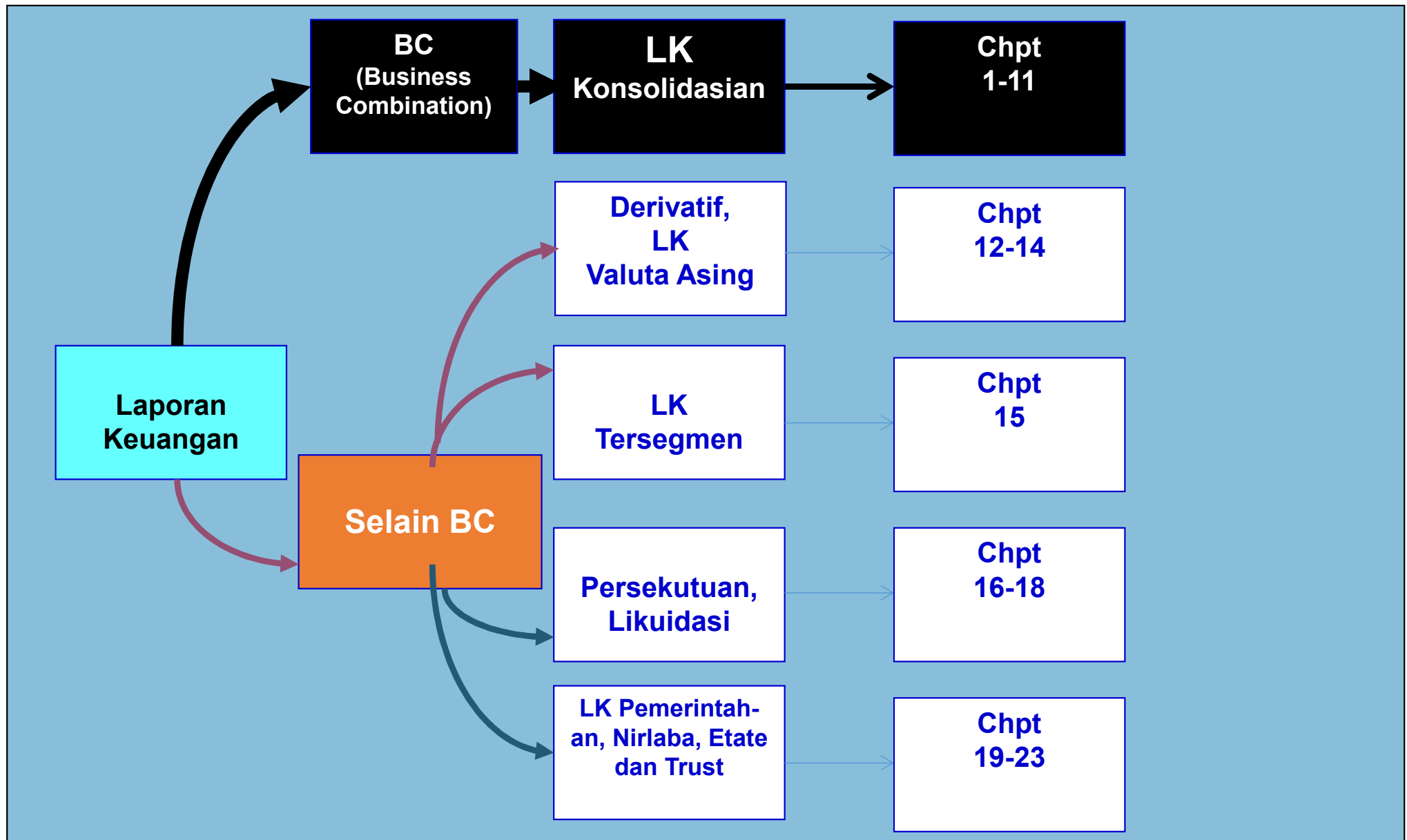
- Rp xx



**EKSTERNAL**

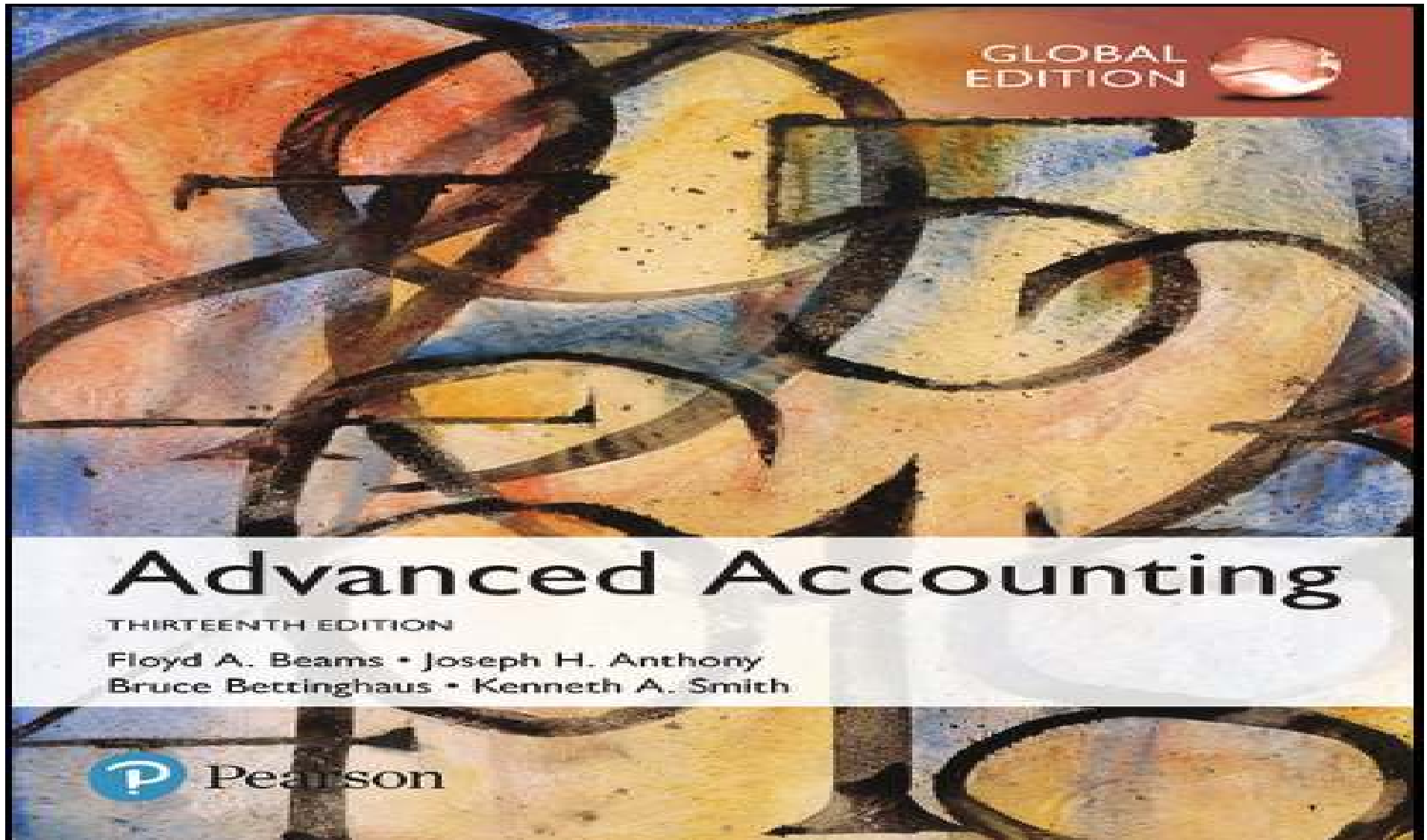


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# Beams et al. (2018)

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edition

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