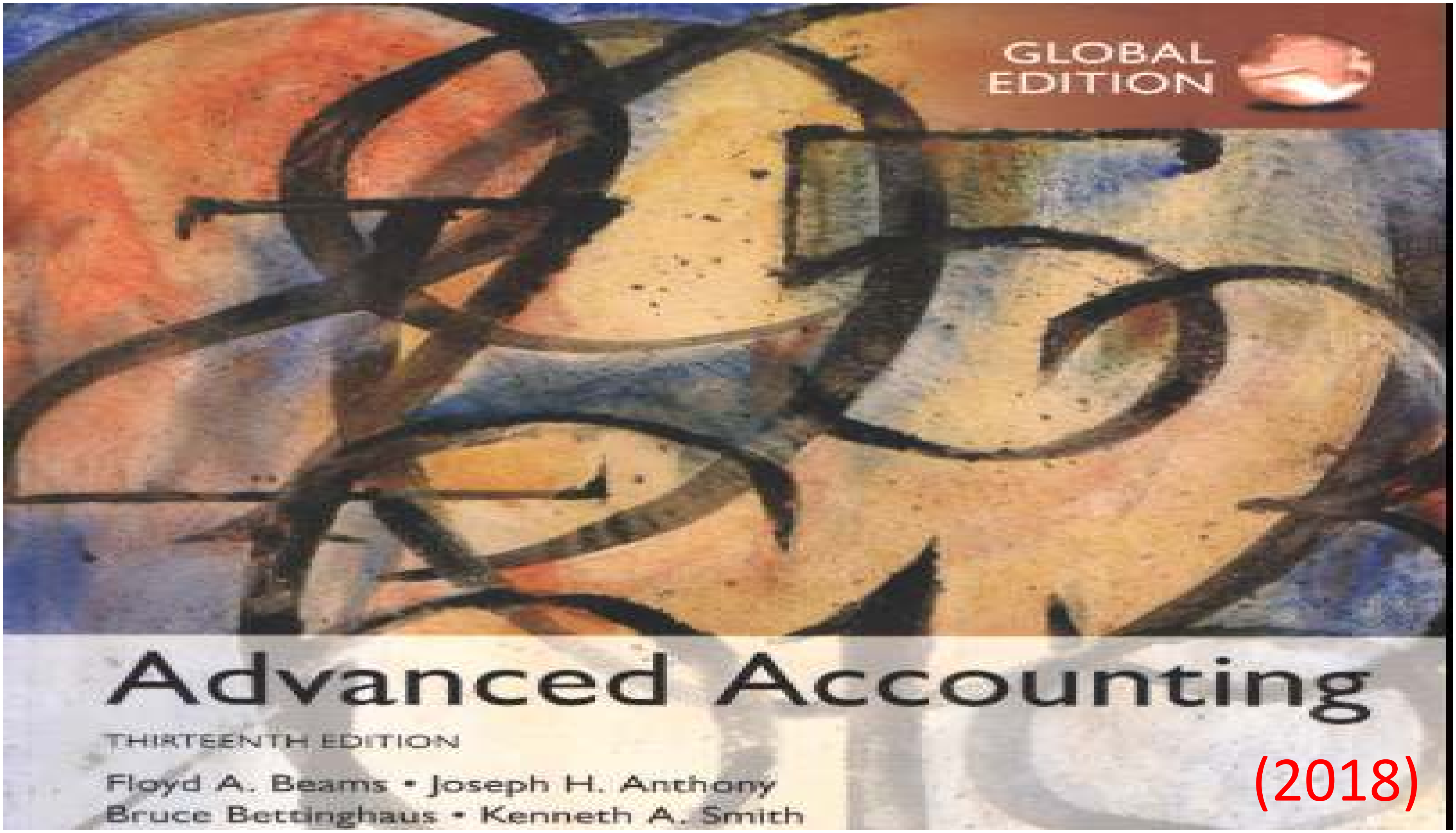
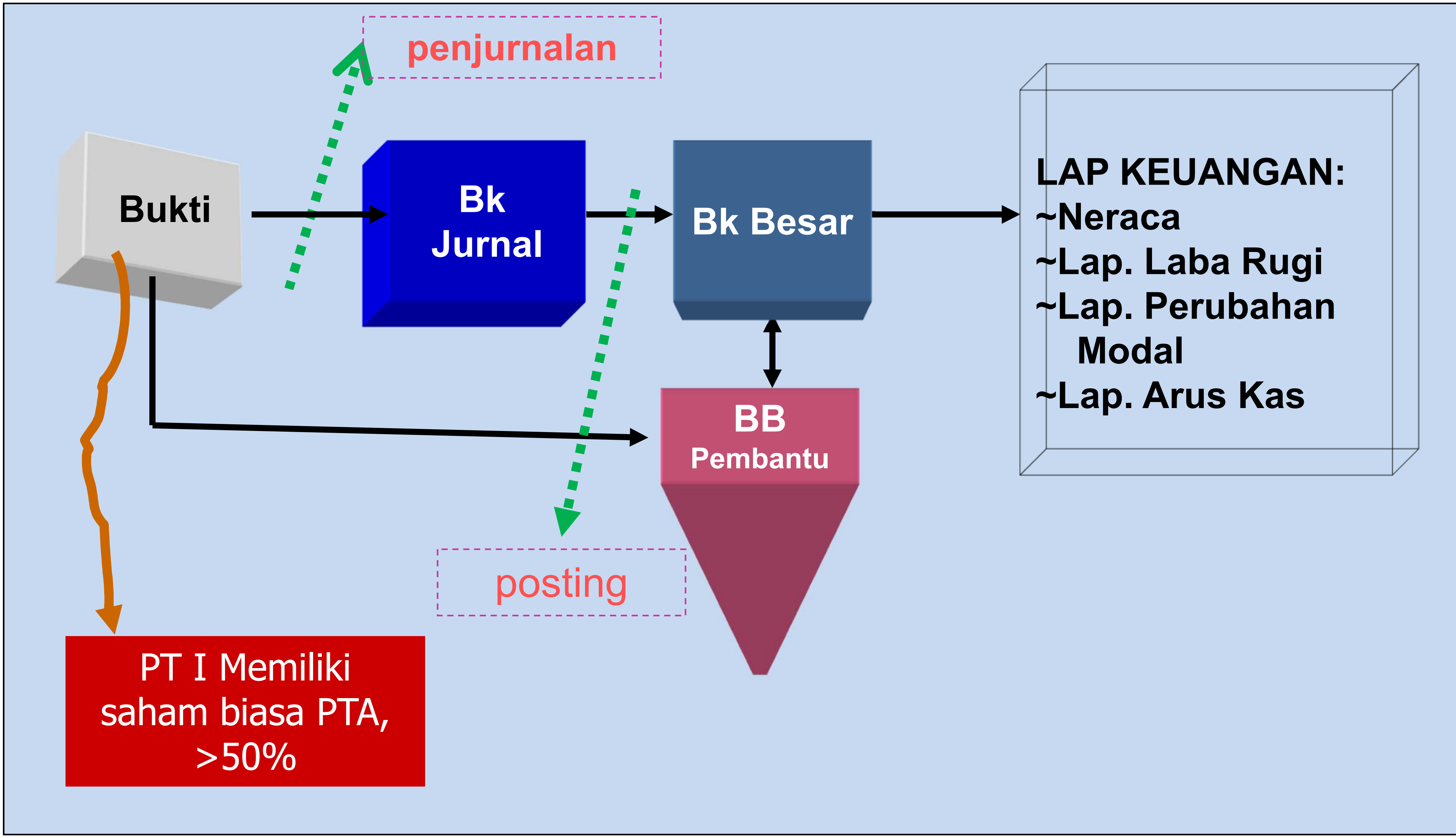



Prof Dr BANDI, SE, MSi, Ak, CA, CTA, CPA

CHAPTER 4

# Chapter 4

# SIKLUS (PROSES) AKUNTANSI KEUANGAN



# Consolidation Techniques and Procedures

1. Menyiapkan kertas kerja konsolidasi untuk tahun akuisisi ketika perusahaan induk menggunakan metode ekuitas lengkap untuk membukukan investasinya di perusahaan anak.
2. Menyiapkan kertas kerja konsolidasian untuk tahun-tahun setelah akuisisi
3. Menemukan kesalahan dalam kertas kerja konsolidasian
4. Menetapkan nilai wajar untuk aktiva bersih (PT A) yang dapat diidentifikasi
5. Menerapkan konsep-konsep untuk mempersiapkan laporan arus kas konsolidasian.

# Consolidation Techniques and Procedures

6. Lampiran: Memahami format kertas kerja neraca konsolidasian alternatif
7. Untuk siswa: membuat *spreadsheet* elektronik untuk mempersiapkan kertas kerja konsolidasi
8. Suplemen elektronik: Memahami perbedaan dalam teknik kertas kerja konsolidasian ketika perusahaan induk menggunakan metode ekuitas tidak lengkap atau metode biaya.

- 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 4 masih mencakup konsolidasian,
  - memperkenalkan teknik dan prosedur kertas kerja.

- Bab ini membahas prosedur untuk mengkonsolidasikan laporan keuangan perusahaan induk dan perusahaan anak, mencakup:
  - Beberapa perbedaan dalam proses konsolidasi sebagi akibat dari metode yang berbeda dari akuntansi PT induk untuk Investasi dalam PT anak

- Kertas kerja konsolidasi perusahaan induk/investor yang menggunakan metode akuntansi ekuitas lengkap diilustrasikan dalam bab ini
  - untuk menetapkan standar bagi prosedur konsolidasi yang baik.
- Ilustrasi untuk metode ekuitas tidak lengkap dan metode akuntansi biaya tentang perusahaan induk
  - disajikan dalam suplemen elektronik di situs Web Akuntansi lanjutan (*Advanced Accounting Web* site).

- Bab ini membahas tambahan kompleksitas yang timbul dari kesalahan dan penghapusan dalam
  - catatan-catatan perusahaan terpisah dan
  - pencatatan rinci atas nilai wajar aset bersih perusahaan anak.
- Lampiran untuk bab ini juga menggambarkan format kertas kerja neraca percobaan,
  - yang merupakan alternatif untuk format laporan keuangan yang digunakan di bagian lain dari bab ini.

- Bab 3 menyajikan kertas kerja neraca yang digunakan untuk mengatur informasi yang diperlukan untuk neraca Konsolidasian.
  – Sebaliknya, Bab ini menyajikan kertas kerja yang mengembangkan informasi yang dibutuhkan untuk neraca konsolidasian dan laporan laba rugi dan laporan laba ditahan konsolidasian.
  – Laporan arus kas konsolidasian digambarkan dalam bagian selanjutnya dari bab ini.

# 1: Acquisition Year Workingpapers

- Laporan dimasukkan ke worksheet (lihat 6 kolom):
  - Laporan laba rugi
  - Laporan Laba didtahan
  - Neraca
- Kolom yang diperlukan:
  - PT Induk (kolom 2)
  - PT Anak (kolom 3)
  - Kolom D (kolom 4) dan K (kolom 5) unt entri eliminasi
  - Konsolidasian (kolom 6)

1. Masukan jumlah PT I dan PT A dengan 100% nilai buku. (Walau jika PT I memiliki lebih kecil)
2. Masukan entri eliminasi ke dalam kolom D dan K (cek totalnya)
3. Untuk pendapatan, kewajiban, dan ekuitas konsolidasian (selain dari laba ditahan akhir periode):
   – Jumlahkan PT I, PT A, kurangi kolom D, tambah kolom K
4. Untuk Aset konsolidasian:
   – Jumlahkan PT I, PT A, ditambah kolom D, kurangi kolom K

5. Untuk laba, laba ditahan akhir, dan semua sub total dan total:
   - Hitung secara langsung dalam kolom konsolidasian.

- Catatan:
  - Total aset konsolidasian harus sama dengan total konsolidasi kewajiban dan ekuitas.
  - Biaya pada laporan laba rugi dan dividen pada laporan laba ditahan pada umumnya ditampilkan sebagai angka negatif.
    - Maka hitung jumlah konsolidasi seperti anda menghitung untuk pendapatan.

1. Menyesuaikan kesalahan & penghapusan
2. Eliminasi laba dan rugi antar perusahaan
3. Eliminasi laba dan dividen dari PT A dan bawa saldo Investasi dsb PT A pada saldo awal periode
4. Catat kepentingan nonpengendali laba dan dividen PT A
5. Eliminasi Investasi dsb PT A dan saldo ekuitas PT A sebagai akun resiprokal
6. Amortisasi perbedaan nilai wajar
7. Eliminasi saldo resiprokal lainnya

- Pep membayar $88 untuk 80% saham biasa Sap pada 1/1/2011 ketika ekuitas Sap terdiri dari $60 modal saham biasa dan $30 laba ditahan.
- Semua kelebihan adalah karena ada paten yang tidak tercatat dengan umur ekonomis 10 tahun.

Edisi baru
2x ed lama

- Laba dan dividen Sap adalah sebagai berikut:

| | 2011 | 2012 |
|---|---|---|
| **Laba bersih** | **$25** | **$30** |
| **Dividen** | **$15** | **$15** |

| | |
|---|---|
| **Kos 80% Sap** | **$88** |
| Nilai tersirat Sap ($88/.80) | $110 |
| Nilai buku (60+30) | 90 |
| **Ekses** | **$20** |

| **Alokasi untuk:** | **Jml** | **Amort.** |
|---|---|---|
| **Patents** | **$20** | **10 th** |

| | Saldo non amortisasi. | Amortisasi | Saldo non amortisasi. | Amortisasi | Saldo non amortisasi |
|---|---|---|---|---|---|
| | Pd 1/1/2011 | dlm 2011 | pd 12/31/2011 | dlm 2012 | pd 12/31/2012 |
| Paten | $20 | $2 | $18 | $2 | $16 |

**Gunakan jumlah ini dalam lembar kerja 2011 untuk biaya amortisasi dan paten**

Gunakan jumlah ini dalam lembar kerja 2012 untuk biaya amortisasi dan paten

| **<u>2011</u>:** | |
|---|---|
| **Laba bersih Sap** | **$25** |
| **Amortisasi** | **<u>(2)</u>** |
| **Laba sesuaian** | **<u>$23</u>** |
| **Dividen** | **<u>$15</u>** |

**Bagian Pep 80%**
**$18.4**
**$12.0**

**Bag NCI 20%**
**$4.6**
**$3.0**

| <u>2012</u>: | |
|---|---|
| Laba bersih Sap | $30 |
| Amortisasi | <u>(2)</u> |
| Laba sesuaian | **<u>$28</u>** |
| Dividen | **<u>$15</u>** |

Bagian Pep 80%
$22.4
$12.0

Bag NCI 20%
$5.6
$3.0

1. Sesuaikan kesalahan & penghapusan
    – tidak ada
2. Eliminasi laba dan rugi antar perusahaan afiliasi
    – tidak ada
3. Eliminasi laba & dividen dari PT A dan bawa saldo investasi pada saldo awalnya

| | | |
|---|---|---|
| Income from Sap (-R, -SE) | 18.4 | |
| Dividends (+SE) | | 12.0 |
| Investment in Sap (-A) | | 6.4 |

4. Catat kepentingan non pengendali dlam laba & dividen PT A

| | | |
|---|---|---|
| Noncontrolling interest share (-SE) | 4.6 | |
| Dividends (+SE) | | 3.0 |
| Noncontrolling interest (+SE) | | 1.6 |

5. Eliminasi akun resiprokal “investasi dsb PT A” & “Saldo Ekuitas PT A”

| | | |
|---|---|---|
| Capital stock, Sap (-SE) | 60 | |
| Retained earnings, Sap (beginning) (-SE) | 30 | |
| Patents (+A) | 20 | |
| Investment in Sap (-A) | | 88 |
| Noncontrolling interest (+SE) | | 22 |

6. Amortiasi nilai wajar/nilai buku diferensial

| | | |
|---|---|---|
| Amortization Expense (E, -SE) | 2 | |
| Patents (-A) | | 2 |

7. Eliminasi saldo resiprokal lainnya yang ada

- tidak ada
- Perhatikan bahwa dalam bab terakhir, semua entri kertas kerja disiapkan untuk neraca.
- Di sini entri kertas kerja disiapkan untuk Lap. Laba rugi, laporan laba ditahan, dan neraca.

| Th yg berakhir 12/31/2011c | Pep | Sap | D | K | Konsol |
|---|---|---|---|---|---|
| **Laba Rugi**: | | | | | |
| Pendapatan | 250.0 | 65.0 | | | 315.0 |
| Laba dari Sap | 18.4 | | 18.4 | | 0.0 |
| Biaya | (200.0) | (40.0) | 2.0 | | (242.0) |
| Bagian kepentingan non pengendali | | | 4.6 | | (4.6) |
| **Bagian laba bersih/ pengendali** | **68.4** | **25.0** | | | **68.4** |
| **Laporan Laba ditahan:** | | | | | |
| Laba ditahan awal | 5.0 | 30.0 | 30.0 | | 5.0 |
| Ditambah laba bersih | 68.4 | 25.0 | | | 68.4 |
| Dikurangi dividen | (30.0) | (15.0) | | 12.0 | (30.0) |
| | | | | 3.0 | |
| **Laba bersih Akhir** | **43.4** | **40.0** | | | **43.4** |

| **Neraca, 12/31/2011:** | **Pep** | **Sap** | **D** | **K** | **Konsol** |
|---|---|---|---|---|---|
| Kas | 39.0 | 10.0 | | | 49.0 |
| Aset lancar lainnya | 90.0 | 50.0 | | | 140.0 |
| Inv dsb Sap | 94.4 | | | 6.4 | 0.0 |
| | | | | 88.0 | |
| Pabrik & Peralatan, neto | 250.0 | 70.0 | | | 320.0 |
| Paten | | | 20.0 | 2.0 | 18.0 |
| **Total** | **473.4** | **130.0** | | | **527.0** |
| Kewajiban | 80.0 | 30.0 | | | 110.0 |
| Modal saham | 350.0 | 60.0 | 60.0 | | 350.0 |
| Laba ditahan | 43.4 | 40.0 | | | 43.4 |
| Kepentingan non pengendali, Jan.1 | | | | 22.0 | |
| Kepentingan non pengendali, Des. 31 | | | | 1.6 | 23.6 |
| **Total** | **473.4** | **130.0** | | | **527.0** |

| Th yg berakhir **12/31/2011c** | **Pep** | **Sap** | **D** | **K** | **Konsol** |
|---|---|---|---|---|---|
| **Lap laba rugi**: | | | | | |
| Pendapatan | 250.0 | 65.0 | | | 315.0 |
| Laba dari Sap | 18.4 | | 18.4 | | 0.0 |
| Beban | (200.0) | (40.0) | 2.0 | | (242.0) |
| Bagian kepentingan non pengendali | | | 4.6 | | (4.6) |
| **Laba bersih/ bagian pengendali** | **68.4** | **25.0** | | | **68.4** |

- Laba dari Sap dieliminasi.
- Beban disesuaikan untuk amortisasi 2011, - $2 atas paten
- Kepentingan non pengendali adl proporsional untu laba Pep dari Sap selama Pep menggunakan metode ekuitas.
    - $18.4 x .20/.80 = $4.6

| Th yg berakhir **12/31/2011c** | **Pep** | **Sap** | **D** | **K** | **Konsol** |
|---|---|---|---|---|---|
| **Lap. Laba ditahan:** | | | | | |
| Laba ditahan awal | 5.0 | 30.0 | 30.0 | | 5.0 |
| Tambah laba neto | 68.4 | 25.0 | | | 68.4 |
| Dikurangi dividen | (30.0) | (15.0) | | 12.0 | (30.0) |
| | | | | 3.0 | |
| **Laba ditahan akhir** | **43.4** | **40.0** | | | **43.4** |

- Laba ditahan awal Sap dieliminasi.
- semua dividen Sap dieliminasi.
- laba bersih tidak dihitung antar baris (*the line*), tetapi diambil dari laporan laba rugi konsolidasian.
- Laba ditahan akhir dihitung dalam kolom konsolidasi.

- Investment in Sap is eliminated.
- Patents at the start of 2011 were \$20, and current amortization is \$2; they are \$18 at the end of 2011.
- The total is calculated in the consolidated column.

| **Neraca, 12/31/2011:** | **Pep** | **Sap** | **D** | **K** | **Konsol** |
|---|---|---|---|---|---|
| Cash | 39.0 | 10.0 | | | 49.0 |
| Other current assets | 90.0 | 50.0 | | | 140.0 |
| Investment in Sap | 94.4 | | | 6.4 | 0.0 |
| | | | | 88.0 | |
| Plant & equipment, net | 250.0 | 70.0 | | | 320.0 |
| Patents | | | 20.0 | 2.0 | 18.0 |
| **Total** | **473.4** | **130.0** | | | **527.0** |

- Modal saham Sap dieliminasi.
- Laba dithan tidak dihitung antar baris, angkanya diambil dari laporan laba ditahan.
- Kepentingan non pengendali pada akhir tahun adl proporsional untuk investasi Pep dlm akun Sap.
  - $94.4 x .20/.80 = $23.6

| **Neraca, 12/31/2011:** | **Pep** | **Sap** | **D** | **K** | **Konsol** |
|---|---|---|---|---|---|
| Kewajiban | 80.0 | 30.0 | | | 110.0 |
| Modal saham | 350.0 | 60.0 | 60.0 | | 350.0 |
| Laba ditahan | 43.4 | 40.0 | | | 43.4 |
| Kepentingan non pengendali, Jan.1 | | | | 22.0 | |
| Kepentingan non pengendali, Des. 31 | | | | 1.6 | 23.6 |
| **Total** | **473.4** | **130.0** | | | **527.0** |

- Pop membayar $176 untuk 80% saham biasa Sap pada 1/1/2016 ketika ekuitas Sap terdiri dari $120 modal saham biasa dan $60 laba ditahan.
- Total FV = $220 = 176/80%
- Semua kelebihan (=$40=220-180) adalah karena ada paten yang tidak tercatat dengan umur ekonomis 10 tahun.
- Laba dan dividen Sap adalah sebagai berikut:

| | 2016 | 2017 |
|---|---|---|
| **Laba bersih** | **$50** | **$60** |
| **Dividen** | **$30** | **$30** |

2x edisi lama

• Pop membayar $176 untuk 80% saham biasa Sap

| POP CORPORATION AND SUBSIDIARY CONSOLIDATION WORKPAPER FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS) | | | | | |
|---|---|---|---|---|---|
| | | | *Adjustments and Eliminations* | | Consolidated Statements |
| | Pop | 80% Son | Debits | Credits | |
| *Income Statement* | | | | | |
| Revenue | $ 500 | $130 | | | $ 630 |
| Income from Son | 36.8 | | a 36.8 | | |
| Expenses | (400) | (80) | d 4 | | (484) |
| Noncontrolling interest share ($46,000 × 20%) | | | b 9.2 | | (9.2 ) |
| **Controlling share of net income** | **$ 136.8** | **$ 50** | | | **$ 136.8** |
| *Retained Earnings Statement* | | | | | |

- Pop membayar $176 untuk 80% saham biasa Sap

**POP CORPORATION AND SUBSIDIARY CONSOLIDATION WORKPAPER FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | | | | | |
|---|---|---|---|---|---|
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Pop | $ 10 | | | | $ 10 |
| Retained earnings—Son | | $ 60 | c 60 | | |
| **Add: Controlling share of net income** | 136.8 | 50 | | | 136.8 |
| Deduct: Dividends | (60) | (30) | | a 24 | |
| | | | | b 6 | (60) |
| **Retained earnings—December 31** | $ 86.8 | $ 80 | | | $ 86.8 |
| *Balance Sheet* | | | | | |

- Pop membayar $176 untuk 80% saham biasa Sap

**POP CORPORATION AND SUBSIDIARY CONSOLIDATION WORKPAPER FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | | | | | |
|---|---|---|---|---|---|
| *Balance Sheet* | | | | | |
| *Cash* | $ 78 | $ 20 | | | $ 98 |
| Other current assets | 180 | 100 | | | 280 |
| Investment in Son | 188.8 | | | a 12.8 | |
| | | | | c 176 | |
| Plant and equipment | 600 | 200 | | | 800 |
| Accumulated depreciation | (100) | (60) | | | (160) |
| Patents | | | c 40 | d 4 | 36 |
| | $ 946.8 | $260 | | | $1,054 |
| Liabilities | $ 160 | $ 60 | | | $ 220 |
| Capital stock | 700 | 120 | c 120 | | 700 |
| **Retained earnings** | **86.8** | **80** | | | **86.8** |
| | $ 946.8 | $260 | | | |
| Noncontrolling interest January 1 ($220,000 fair value × 20%) | | | | c 44 | |
| Noncontrolling interest December 31 | | | | b 3.2 | 47.2 |
| | | | 270 | 270 | $1,054 |

1

- Pop membayar $176 untuk 80% saham biasa Sap

| | | | |
|---|---|---|---|
| a | Income from Son( − R, − SE) | 36,800 | |
| | Dividends ( + SE) | | 24,000 |
| | Investment in Son ( − A) | | 12,800 |

To eliminate income and dividends from Son and return the investment account to its beginning-of-the-period balance.

1

- Pop membayar $176 untuk 80% saham biasa Sap

| | | | |
|---|---|---|---|
| b | Noncontrolling interest share (−SE) | 9,200 | |
| | Dividends(+SE) | | 6,000 |
| | Noncontrolling interest(+SE) | | 3,200 |

To enter noncontrolling interest share of subsidiary income and dividends.

- Pop membayar $176 untuk 80% saham biasa Sap

| | | | |
|---|---|---|---|
| c | Retained earnings—Son (beginning) (−SE) | 60,000 | |
| | Capital stock—Son (−SE) | 120,000 | |
| | Patents (+A) | 40,000 | |
| | Investment in Son (−A) | | 176,000 |
| | Noncontrolling interest (+SE) | | 44,000 |
| | To eliminate reciprocal equity and investment balances, establish beginning noncontrolling interest, and enter unamortized patents. | | |

- Pop membayar $176 untuk 80% saham biasa Sap

| | | | |
|---|---|---|---|
| d | Expenses (E, −SE) | 4,000 | |
| | Patents (−A) | | 4,000 |
| | To enter current amortization of patents. | | |

# 2: Workingpapers in Subsequent Years

| | |
|---|---|
| **Kos 80% Sap** | **$88** |
| Nilai tersirat Sap ($88/.80) | $110 |
| Nilai buku (60+30) | 90 |
| **Ekses** | **$20** |

| **Alokasi untuk:** | **Jml** | **Amort.** |
|---|---|---|
| **Patents** | **$20** | **10 yrs** |

| | Saldo non amortisasi. | Amortisasi | Saldo non amortisasi. | Amortisasi | Saldo non amortisasi |
|---|---|---|---|---|---|
| | pd 1/1/2011 | dlm 2011 | pd 12/31/2011 | dlm 2012 | pd 12/31/2012 |
| Paten | $20 | $2 | $18 | $2 | $16 |

Gunakan jumlah ini dalam lembar kerja 2011 untuk biaya amortisasi dan paten

**Gunakan jumlah ini dalam lembar kerja 2012 untuk biaya amortisasi dan paten**

**2011:**

| | |
|---|---|
| Laba bersih Sap | $25 |
| Amortisasi | (2) |
| Laba sesuaian | $23 |
| Dividen | $15 |

Bagian Pep 80%
$18.4
$12.0

Bag NCI 20%
$4.6
$3.0

**2012:**

| | |
|---|---|
| **Laba bersih Sap** | **$30** |
| **Amortisasi** | **(2)** |
| **Laba sesuaian** | **$28** |
| **Dividen** | **$15** |

**Bag. Pep 80%**
**$22.4**
**$12.0**

**Bag NCI 20%**
**$5.6**
**$3.0**

- 1. Sesuaikan kesalahan & penghapusan
  - tidak ada
- 2. Eliminasi laba dan rugi antar perusahaan afiliasi
  - tidak ada
- 3. Eliminasi laba & dividen dari PT A dan bawa saldo investasi pada saldo awalnya

| | | |
|---|---|---|
| Income from Sap (-R, -SE) | 22.4 | |
| Dividends (+SE) | | 12.0 |
| Investment in Sap (-A) | | 10.4 |

- 4. Catat kepentingan non pengendali dlam laba & dividen PT A

| | | |
|---|---|---|
| Noncontrolling interest share (-SE) | 5.6 | |
| Dividends (+SE) | | 3.0 |
| Noncontrolling interest (+SE) | | 2.6 |

- 5. Eliminasi akun resiprokal “Investasi” dan “saldo ekuitas PT A”

| | | |
|---|---|---|
| Capital stock, Sap (-SE) | 60 | |
| Retained earnings, Sap (beginning) (-SE) | 40 | |
| Patents (+A) | 18 | |
| Investment in Sap (-A) | | 94.4 |
| Noncontrolling interest (+SE) | | 23.6 |

- Entri 5 mengeliminasi investasi dsb Sap dan menetapkan kepentingan *Noncontrolling* seakan pada awal tahun berjalan.

| | |
|---|---|
| **Implied value of Sap at acquisition $88/.80** | **$110** |
| **Add the increase in retained earnings from acquisition to the beginning of the current year**<br>**$40 at 1/1/2012 minus $30 at 1/1/2011** | **10** |
| **Less amortization for all prior periods**<br>**$2 patent amortization for 2011** | **(2)** |
| **Adjusted value of Sap at 1/1/2012** | **$118** |

  - Investasi dsb Sap (80% x $118) = $94.4
  - Kepentingan non pengendali (20% x $118) = $23.6
  - Memverifikasi $118 dari debet dalam entri 5 (60 + 40 + 18).

- 6. Amortisasi fair value/nilai buku differensial

| | | |
|---|---|---|
| Amortization Expense (E, -SE) | 2 | |
| Patents (-A) | | 2 |

- 7. Eliminasi saldo resiprokal lainnya

| | | |
|---|---|---|
| Note payable – Pep (-L) | 10 | |
| Note receivable – Sap (-A) | | 10 |

| Th yg berakhir **12/31/2011** | **Pep** | **Sap** | **D** | **K** | **Konsol** |
|---|---|---|---|---|---|
| **Laba Rugi**: | | | | | |
| Pendapatan | 300.0 | 75.0 | | | 375.0 |
| Laba dari Sap | 22.4 | | 22.4 | | 0.0 |
| Biaya | (244.0) | (45.0) | 2.0 | | (291.0) |
| Bagian kepentingan non pengendali | | | 5.6 | | (5.6) |
| **Bagian laba bersih/ pengendali** | **78.4** | **30.0** | | | **78.4** |
| **Laporan Laba ditahan:** | | | | | |
| Laba ditahan awal | 43.4 | 40.0 | 40.0 | | 43.4 |
| Ditambah laba bersih | 78.4 | 30.0 | | | 78.4 |
| Dikurangi dividen | (45.0) | (15.0) | | 12.0 | (45.0) |
| | | | | 3.0 | |
| **Laba bersih Akhir** | **76.8** | **55.0** | | | **76.8** |

| Neraca, 12/31/2012: | Pep | Sap | D | K | Konsol |
|---|---|---|---|---|---|
| Kas | 45.0 | 20.0 | | | 65.0 |
| Piutang wesel– Sap | 10.0 | | | 10.0 | 0.0 |
| Aset lancar lainnya | 97.0 | 70.0 | | | 167.0 |
| Investasi dsb Sap | 104.8 | | | 10.4 | 0.0 |
| | | | | 94.4 | |
| Pabrik & peralatan, neto | 240.0 | 60.0 | | | 300.0 |
| Paten | | | 18.0 | 2.0 | 16.0 |
| **Total** | **496.8** | **150.0** | | | **548.0** |
| Utang wesel– Pep | | 10.0 | 10.0 | | |
| Kewajiban | 70.0 | 25.0 | | | 95.0 |
| Modal saham biasa | 350.0 | 60.0 | 60.0 | | 350.0 |
| Laba ditahan | 76.8 | 55.0 | | | 76.8 |
| Kepentingan non pengendali, Jan.1 | | | | 23.6 | |
| Kep non pengendali, Des. 31 | | | | 2.6 | 26.2 |
| **Total** | **496.8** | **150.0** | | | **548.0** |

- Pep membayar $176 untuk 80% saham biasa Son pada 1/1/2016 ketika ekuitas Son terdiri dari $120 modal saham biasa dan $60 laba ditahan.
- Perubahan "Investasi dsb PT A" adalah sebagai berikut:

| | |
|---|---|
| Investment cost January 1, 2016 | $176,000 |
| Income from Son—2016 | 36,800 |
| Dividends from Son—2016 | −24,000 |
| Investment in Son December 31, 2016 | 188,800 |
| Income from Son—2017 | 44,800 |
| Dividends from Son—2017 | −24,000 |
| Investment in Son December 31, 2017 | $209,600 |

2x edisi lama

- Pep memiliki 80% saham biasa Son, Jurnal Eliminasi sebagai berikut:

| | | | |
|---|---|---|---|
| a | Income from Son (−R, −SE) | 44,800 | |
| | Dividends (+SE) | | 24,000 |
| | Investment in Son (−A) | | 20,800 |
| | To eliminate income and dividends from Son and return the investment account to its beginning-of-the-period balance. | | |

- Pep memiliki 80% saham biasa Son, Jurnal Eliminasi sebagai berikut:

| | | | |
|---|---|---|---|
| b | Noncontrolling interest share ( − SE) | 11,200 | |
| | Dividends ( + SE) | | 6,000 |
| | Noncontrolling interest ( + SE) | | 5,200 |
| | To enter noncontrolling interest share of subsidiary income and dividends. | | |

- Pep memiliki 80% saham biasa Son, Jurnal Eliminasi sebagai berikut:

| | | | |
|---|---|---|---|
| c | Retained earnings—Son ( − SE) | 80,000 | |
| | Capital stock—Son ( − SE) | 120,000 | |
| | Patents ( + A) | 36,000 | |
| | Investment in Son ( − A) | | 188,800 |
| | Noncontrolling interest ( + SE) | | 47,200 |
| | To eliminate reciprocal investment and equity balances, establish beginning noncontrolling interest, and enter unamortized patents. | | |

- Pep memiliki 80% saham biasa Son, Jurnal Eliminasi sebagai berikut:

| | | | |
|---|---|---|---|
| d | Expenses (E, −SE) | 4,000 | |
| | Patents (−A) | | 4,000 |
| | To enter current amortization. | | |

- Pep memiliki 80% saham biasa Son, Kertas Kerja sebagai berikut:

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

| | Pop | 80% Son | *Adjustments and Eliminations* Debits | *Adjustments and Eliminations* Credits | Consolidated Statements |
|---|---|---|---|---|---|
| *Income Statement* | | | | | |
| Revenue | $600 | $150 | | | $ 750 |
| Income from Son | 44.8 | | a 44.8 | | |
| Expenses | (488) | (90) | d 4 | | (582) |
| Noncontrolling interest share ($56,000 × 20%) | | | b 11.2 | | (11.2) |
| **Controlling share of net income** | **$ 156.8** | **$ 60** | | | **$ 156.8** |
| *Retained Earnings Statement* | | | | | |

- Pep memiliki 80% saham biasa Son, Kertas Kerja sebagai berikut:

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

| | Pop | 80% Son | Adjustments and Eliminations Debits | Adjustments and Eliminations Credits | Consolidated Statements |
|---|---|---|---|---|---|
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Pop | $ 86.8 | | | | $ 86.8 |
| Retained earnings—Son | | $ 80 | c 80 | | |
| **Add: Controlling share of net income** | **156.8** | **60** | | | **156.8** |
| Deduct: Dividends | (90) | (30) | | a 24 | |
| | | | | b 6 | (90) |
| **Retained earnings—December 31** | $153.6 | $110 | | | $ 153.6 |
| *Balance Sheet* | | | | | |

- Pep memiliki 80% saham biasa Son, Kertas Kerja sebagai berikut:

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

| | Pop | 80% Son | Adjustments and Eliminations Debits | Adjustments and Eliminations Credits | Consolidated Statements |
|---|---|---|---|---|---|
| *Balance Sheet* | | | | | |
| Cash | $ 90 | $ 40 | | | $ 130 |
| Note receivable—Son | 20 | | | e 20 | |
| Other current assets | 194 | 140 | | | 334 |
| Investment in Son | 209.6 | | | a 20.8 | |
| | | | | c 188.8 | |
| Plant and equipment | 600 | 200 | | | 800 |
| Accumulated depreciation | (120) | (80) | | | (200) |
| Patents | | | c 36 | d 4 | 32 |
| | $993.6 | $300 | | | $1,096 |

- Pep memiliki 80% saham biasa Son, Kertas Kerja sebagai berikut:

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

| | Pop | 80% Son | Adjustments and Eliminations Debits | Adjustments and Eliminations Credits | Consolidated Statements |
|---|---|---|---|---|---|
| Note payable—Pop | | $ 20 | e 20 | | |
| Liabilities | $140 | 50 | | | $ 190 |
| Capital stock | 700 | 120 | c 120 | | 700 |
| **Retained earnings** | 153.6 | 110 | | | 153.6 |
| | $993.6 | $300 | | | |
| Noncontrolling interest January 1 ($236,000 × 20%) | | | | c 47.2 | |
| Noncontrolling interest December 31 | | | | b 5.2 | 52.4 |
| | | | 316 | 316 | $1,096 |

# 3: Errors in the Workpapers

- Kebanyakan kesalahan muncul ketika neraca konsolidasian tidak seimbang.
- Penghapusan saham biasa (*Common omissions*):
  - Bagian kepentingan *noncontrolling* (laba)
  - Goodwill
  - Kepentingan non pengendali (ekuitas)
- Cek kesamaan dari penyesuaian D dan K.
- Memverifikasi total untuk Laporan PT induk dan PT anak.
- Menghitung ulang jumlah konsolidasian.

# 4: Assigning Fair Value

- Pat membayar $360 untuk 90% sham biasa Sol pada 12/31/2011 ketika ekuitas Sol terdiri dari $200 Modal saham dan $50 laba ditahan
- Persediaan (dijual tahun 2011), tanah dan bangunan (20 tahun) *undervalued* masing-masing dengan $10, $30 dan $80,
- Peralatan (10 tahun) dinilai lebih tinggi dengan $20.
- Laba dan dividen Sol untuk tahun 2012 adalah $60 dan $20.
- Pada akhir tahun, Sol memiliki utang dividen sebesar $10 yang Pat belum mencatat
- Ada uang tunai $20 dlm perjalanan dari Sol ke Pat untuk utang wesel (*note*)

| | |
|---|---|
| **Kos 90% Sol** | **$360** |
| Nilai tersirat Sap ($360/.90) | $400 |
| Nilai buku (200+50) | 250 |
| **Ekses** | **$150** |
| | |
| **Kep non pengendali, 10%(400)** | **$40** |

| **Alokasi untuk:** | **Jml** | **Amort** |
|---|---|---|
| Persediaan | $10 | Th 1 |
| Tanah | 30 | - |
| Bangunan | 80 | 20 th |
| Peralatan | (20) | 10 th |
| Goodwill | 50 | - |
| | **150** | |

| | Saldo non amortisasi | Amortisasi | Saldo non amortisasi |
|---|---|---|---|
| | **12/31/2011** * | **in 2012** * | on 12/31/2012 |
| Persediaan | **$10** | **($10)** | $0 |
| Tanah | **30** | **0** | 30 |
| Bangunan | **80** | **(4)** | 76 |
| Peralatan | **(20)** | **2** | (18) |
| Goodwill | **50** | **0** | 50 |
| | **$150** | **($12)** | $138 |

* Gunakan amortisai 12/31/2011 dan 2012 dalam kertas kerja th 2012.

| | 2012 |
|---|---|
| Laba neto Sol | $60 |
| Amortisasi | ($12) |
| **Laba sesuaian** | **$48** |
| | |
| **Dividen Sol** | **$20** |

**Bagian Pat 90%**

**$43.2**
**$18.0**

**Bagian NCI 10%**

**$4.8**
**$2.0**

- 1. Buat penyesuaian kesalahan & penghapusan

| | | |
|---|---|---|
| **Dividends receivable (+A)** | **9.0** | |
| **Investment in Sol (-A)** | | **9.0** |
| **Cash (+A)** | **20.0** | |
| **Note receivable, Sol (-A)** | | **20.0** |

- 2. Eliminasi laba rugi antar afiliasi
  - tidak ada
- 3. Eliminasi laba dan dividen dari PT A, dan bawa saldo Investasi ke saldo awalnya

| | | |
|---|---|---|
| Income from Sol (-R, -SE) | 43.2 | |
| Dividends (+SE) | | 18.0 |
| Investment in Sol (-A) | | 25.2 |

- 4. Catat kepentingan non pengendali dalam laba & dividen PT A

| | | |
|---|---|---|
| Noncontrolling interest share (-SE) | 4.8 | |
| Dividends (+SE) | | 2.0 |
| Noncontrolling interest (+SE) | | 2.8 |

- 5a. Eliminasi akun resiprokal “Investasi dsb PT A” dan “saldo ekuitas PT A” (dengan ekses non amortisasian)

| | | |
|---|---|---|
| Capital stock (-SE) | 200 | |
| Retained earnings, Sol (beginning) (-SE) | 50 | |
| Unamortized excess (+A) | 150 | |
| Investment in Sol (-A) | | 360 |
| Noncontrolling interest (+SE) | | 40 |

- 5b. Alokasi ekses non amortisasian sesuai dengan saldo awal tahun.

| | | |
|---|---|---|
| Inventory (+A) | 10 | |
| Land (+A) | 30 | |
| Building, net (+A) | 80 | |
| Goodwill (+A) | 50 | |
| Equipment, net (-A) | | 20 |
| Unamortized excess (-A) | | 150 |

- 6. Amortisasi nilai wajar/nilai buku diferensial

| | | |
|---|---|---|
| **Cost of sales (E, -SE)** | **10** | |
| **Inventory (-A)** | | **10** |
| **Operating (depreciation) expense (E, -SE)** | **4** | |
| **Buildings, net (-A)** | | **4** |
| **Equipment, net (-A)** | **2** | |
| **Operating (depreciation) expense (-E, SE)** | | **2** |

- 7. Eliminasi saldo resiprokal lainnya

| | | |
|---|---|---|
| Dividends payable (-L) | 9.0 | |
| Dividends receivable (-A) | | 9.0 |

| Th yg berakhir 12/31/2012 | Pat | Sol | D | K | Konsol |
|---|---|---|---|---|---|
| **Laporan laba rugi:** | | | | | |
| Pendapatan | 900.0 | 300.0 | | | 1,200.0 |
| Laba dari Sol | 43.2 | | 43.2 | | 0.0 |
| HPP | (600.0) | (150.0) | 10.0 | | (760.0) |
| Biaya operasi | (190.0) | (90.0) | 4.0 | 2.0 | (282.0) |
| Bagian kepentingan non pengendali | | | 4.8 | | (4.8) |
| **Laba bersih/ bagian pengendali** | **153.2** | **60.0** | | | **153.2** |
| **Laporan Laba ditahan:** | | | | | |
| Laba ditahan awal | 120.0 | 50.0 | 50.0 | | 120.0 |
| Tambah laba neto | 153.2 | 60.0 | | | 153.2 |
| Kurangi dividen | (100.0) | (20.0) | | 18.0 | (100.0) |
| | | | | 2.0 | |
| **Laba ditahan akhir** | **173.2** | **90.0** | | | **173.2** |

| Neraca, 12/31/2012: | Pat | Sol | DR | CR | Consol |
|---|---|---|---|---|---|
| Kas | 13.0 | 15.0 | 20.0 | | 48.0 |
| Piutang dagang, neto | 76.0 | 25.0 | | | 101.0 |
| Piutang wesel– Sol | 20.0 | | | 20.0 | 0.0 |
| Persediaan | 90.0 | 60.0 | 10.0 | 10.0 | 150.0 |
| Tanah | 60.0 | 30.0 | 30.0 | | 120.0 |
| Bangunan, neto | 190.0 | 110.0 | 80.0 | 4.0 | 376.0 |
| Peralatan, neto | 150.0 | 120.0 | 2.0 | 20.0 | 252.0 |
| Investasi dsb Sol | 394.2 | | | 9.0 | 0.0 |
| | | | | 25.2 | |
| | | | | 360.0 | |
| Piutang Dividen | | | 9.0 | 9.0 | 0.0 |
| Goodwill | | | 50.0 | | 50.0 |
| Ekses non amortisasian | | | 150.0 | 150.0 | 0.0 |
| **Total** | **993.2** | **360.0** | | | **1,097.0** |
| Utang dagang | 120.0 | 60.0 | | | 180.0 |
| Utang dividen | | 10.0 | 9.0 | | 1.0 |
| Modal saham | 700.0 | 200.0 | 200.0 | | 700.0 |
| Laba ditahan | 173.2 | 90.0 | | | 173.2 |
| Kepentingan non pengendali, Jan.1 | | | | 40.0 | |
| Kepentingan non pengendali, Des. 31 | | | | 2.8 | 42.8 |
| **Total** | **993.2** | **360.0** | | | **1,097.0** |

# 5: Consolidated Statement of Cash Flows

- Laporan arus kas disusun dari:
  - Neraca konsolidasian, awal & akhir
  - Laba rugi konsolidasian
  - Informasi lainnya
- Prosedur sama dengan laporan arus kas “non konsolidasian”
- Lihat pada pos spesifik untuk perusahaan dengan:
  - PT A
  - Investasi ekuitas

- Arus kas dari aktivitas investasi:
  - Termasuk akuisisi kas dan/atau disposisi dari PT anak
  - Include cash acquisition and/or disposition of equity investees
  - Termasuk akuisisi kas dan/atau disposisi dari ekuitas PT A (*investees*)
- Arus kas dari aktivitas Pendanaan:
  - Termasuk dividen tunai yang dibayarkan kepada kepentingan *noncontrolling*

- Metode Langsung:
  - Termasuk dividen tunai yang diterima dari ekuitas PT A (bukan pendapatan jika menggunakan metode ekuitas)
- Metode tak langsung:
  - Mulailah dengan bagian laba bersih pengendalian (CI x Laba PT A)
  - Tambahkan bagian kepentingan non pengendalian
  - Kurangi ekses laba metode ekuitas di atas dividen tunai yang diterima dari ekuitas PT A

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas sebagai berikut:

**POP CORPORATION AND SUBSIDIARY COMPARATIVE CONSOLIDATED BALANCE SHEETS AT DECEMBER 31, 2016 AND 2017 (IN THOUSANDS)**

| | 2017 | 2016 | Year's Change: Increase (Decrease) |
|---|---|---|---|
| Cash | $ 255 | $ 180 | $ 75 |
| Accounts receivable—net | 375 | 270 | 105 |
| Inventories | 250 | 205 | 45 |
| Equity investments | 100 | 95 | 5 |
| Land | 80 | 100 | (20) |
| Buildings—net | 200 | 220 | (20) |
| Equipment—net | 800 | 600 | 200 |
| Patents | 90 | 100 | (10) |
| | $2,150 | $1,770 | $380 |
| Accounts payable | $ 250 | 270 | $ (20) |
| Dividends payable | 20 | 20 | — |
| Note payable due 2019 | 300 | — | 300 |
| Common stock | 500 | 500 | — |
| Other paid-in capital | 300 | 300 | — |
| Retained earnings | 670 | 600 | 70 |
| Noncontrolling interest—20% | 110 | 80 | 30 |
| | $2,150 | $1,770 | $380 |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (inderect) sebagai berikut:

| CONSOLIDATED INCOME STATEMENT FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS) | | | |
|---|---|---|---|
| Sales | | | $750 |
| Income from equity investees | | | 15 |
| Total revenue | | | 765 |
| Less expenses:<br>Cost of goods sold<br>Depreciation expense<br>Patents amortization<br>Wages and salaries<br>Other operating expenses<br>Interest expense<br>Loss on sale of land | | <br>$300<br>120<br>10<br>54<br>47<br>24<br>10 | <br><br><br><br><br><br><br>(565) |
| Total consolidated net income | | | 200 |
| Less: Noncontrolling interest share | | | (50) |
| Controlling share of consolidated net income | | | 150 |
| Consolidated Retained Earnings January 1 | | | 600 |
| Less: Cash dividends paid | | | (80) |
| Consolidated Retained Earnings December 31 | | | $670 |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (indirect) sebagai berikut:

| POP CORPORATION AND SUBSIDIARY CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS) | | |
|---|---|---|
| *Cash Flows from Operating Activities* | | |
| Controlling share of consolidated net income | | $150 |
| Adjustments to reconcile controlling share of consolidated net income to net cash provided by operating activities: | | |
| Noncontrolling interest share | $ 50 | |
| Undistributed income—equity investees | (5) | |
| Loss on sale of land | 10 | |
| Depreciation on equipment | 100 | |
| Depreciation on buildings | 20 | |
| Amortization of patents | 10 | |
| Increase in accounts receivable | (105) | |
| Increase in inventories | (45) | |
| Decrease in accounts payable | (20) | 15 |
| Net cash flows from operating activities | | 165 |

- Pop memiliki 80% saham biasa Son. Kertas Kerja Arus Kas (indirect) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | | |
|---|---|---|
| Net cash flows from operating activities | | 165 |
| *Cash Flows from Investing Activities* | | |
| Proceeds from sale of land | $ 10 | |
| Net cash flows from investing activities | | 10 |
| *Cash Flows from Financing Activities* | | |
| Payment of cash dividends—controlling interest | $ (80) | |
| Payment of cash dividends—noncontrolling interest | (20) | |
| Net cash flows from financing activities | | (100) |
| Increase in cash for 2017 | | 75 |
| Cash on January 1, 2017 | | 180 |
| Cash on December 31, 2017 | | $255 |
| *Listing of Noncash Investing and Financing Activities* | | |
| Equipment purchased for $300,000 by issuing a two-year note payable | | |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (indirect) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY WORKPAPERS FOR THE STATEMENT OF CASH FLOWS (INDIRECT METHOD) FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | Year's Change | *Reconciling Items* | | Cash Flow from Operations | Cash Flow—Investing Activities | Cash Flow—Financing Activities |
|---|---|---|---|---|---|---|
| | | Debit | Credit | | | |
| *Asset Changes* | | | | | | |
| Cash | 75 | | | | | |
| Accounts receivable—net | 105 | | k 105 | | | |
| Inventories | 45 | | l 45 | | | |
| Equity investments | 5 | | e 5 | | | |
| Land | (20) | f 20 | | | | |
| Buildings—net | (20) | i 20 | | | | |
| Equipment—net* | 200 | h 100 | g 300 | | | |
| Patents | (10) | j 10 | | | | |
| Total asset changes | 380 | | | | | |
| *Equity Changes* | | | | | | |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas  (indirect) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY WORKPAPERS FOR THE STATEMENT OF CASH FLOWS (INDIRECT METHOD) FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | Year's Change | *Reconciling Items* | | Cash Flow from Operations | Cash Flow—Investing Activities | Cash Flow—Financing Activities |
|---|---|---|---|---|---|---|
| | | Debit | Credit | | | |
| *Equity Changes* | | | | | | |
| Accounts payable | (20) | | m 20 | | | |
| Dividends payable | 0 | | | | | |
| Note payable due 2019* | 300 | g 300 | | | | |
| Common stock | 0 | | | | | |
| Other paid-in capital | 0 | | | | | |
| Retained earnings | 70 | a 150 | b 80 | | | |
| Noncontrolling interest | 30 | c 50 | d 20 | | | |
| Total equity changes | 380 | | | | | |
| Controlling share of consolidated net income | | | a 150 | 150 | | |
| Noncontrolling interest share | | | c 50 | 50 | | |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (indirect) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY WORKPAPERS FOR THE STATEMENT OF CASH FLOWS (INDIRECT METHOD) FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | Year's Change | *Reconciling Items* | | Cash Flow from Operations | Cash Flow—Investing Activities | Cash Flow—Financing Activities |
|---|---|---|---|---|---|---|
| | | Debit | Credit | | | |
| Controlling share of consolidated net income | | | a 150 | 150 | | |
| Noncontrolling interest share | | | c 50 | 50 | | |
| Income—equity investees | | e 5 | | (5) | | |
| Loss of sale of land | | | f 10 | 10 | | |
| Depreciation on equipment | | | h 100 | 100 | | |
| Depreciation on buildings | | | i 20 | 20 | | |
| Amortization of patents | | | j 10 | 10 | | |
| Increase in accounts receivable | | k 105 | | (105) | | |
| Increase in inventories | | l 45 | | (45) | | |
| Decrease in accounts payable | | m 20 | | (20) | | |
| Proceeds from sale of land | | | f 10 | | 10 | |
| Payment of dividends—controlling | | b 80 | | | | (80) |
| Payment of dividends—noncontrolling | | d 20 | | | | (20) |
| | | 925 | 925 | 165 | 10 | (100) |
| Net cash flows from operating activities | | | | $165 | | |
| Net cash flows from investing activities | | | | 10 | | |
| Net cash flows from financing activities | | | | (100) | | |
| Increase in cash for 2017 = cash change above | | | | $ 75 | | |

*Noncash investing and financing transaction: equipment purchased for $300,000 by issuing a two-year note payable.

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (direct) sebagai berikut:

| POP CORPORATION AND SUBSIDIARY CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS) | | |
|---|---|---|
| *Cash Flows from Operating Activities* | | |
| Cash received from customers | | $ 645 |
| Dividends received from equity investees | | 10 |
| Less: Cash paid to suppliers | $ 365 | |
| Cash paid to employees | 54 | |
| Paid for other operating items | 47 | |
| Cash paid for interest expense | 24 | (490) |
| Net cash flows from operating activities | | 165 |
| *Cash Flows from Investing Activities* | | |
| Proceeds from sale of land | $ 10 | |
| Net cash flows from investing activities | | 10 |
| *Cash Flows from Financing Activities* | | |
| Payment of cash dividends—controlling interests | $ (80) | |
| Payment of cash dividends—noncontrolling interests | (20) | |
| Net cash flows from financing activities | | (100) |
| Increase in cash for 2017 | | 75 |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas  (direct) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | | |
|---|---|---|
| Net cash flows from financing activities | | (100) |
| Increase in cash for 2017 | | 75 |
| Cash on January 1, 2017 | | 180 |
| Cash on December 31, 2017 | | $ 255 |
| *Listing of Noncash Investment and Financing Activities* | | |
| Equipment was purchased for $300,000 through the issuance of a two-year note payable | | |
| *Reconciliation of Controlling share of Consolidated Net Income to Net Cash from operating activities* | | |
| Controlling share of consolidated net income | | $ 150 |
| Adjustments to reconcile controlling share of consolidated net income to net cash provided by operating activities: | | |
| Noncontrolling interest share | $ 50 | |
| Undistributed income—equity investees | (5) | |
| Loss on sale of land | 10 | |
| Depreciation on equipment | 100 | |
| Depreciation on buildings | 20 | |
| Amortization of patents | 10 | |
| Increase in accounts receivable | (105) | |
| Increase in inventories | (45) | |
| Decrease in accounts payable | (20) | 15 |
| Net cash flows from operating activities | | $ 165 |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (direct) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY WORKPAPERS FOR THE STATEMENT OF CASH FLOWS (DIRECT METHOD) FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | Year's Change | *Reconciling Items* | | Cash Flow from Operations | Cash Flow—Investing Activities | Cash Flow—Financing Activities |
|---|---|---|---|---|---|---|
| | | Debit | Credit | | | |
| Asset Changes | | | | | | |
| Cash | 75 | | | | | |
| Accounts receivable—net | 105 | | a 105 | | | |
| Inventories | 45 | | c 45 | | | |
| Equity investments | 5 | | b 5 | | | |
| Land | (20) | h 20 | | | | |
| Buildings—net | (20) | f 20 | | | | |
| Equipment—net* | 200 | e 100 | d 300 | | | |
| Patents | (10) | g 10 | | | | |
| Total asset changes | 380 | | | | | |
| *Equity Changes* | | | | | | |
| Accounts payable | (20) | | c 20 | | | |
| Dividends payable | 0 | | | | | |
| Note payable due 2019* | 300 | d 300 | | | | |
| Common stock | 0 | | | | | |
| Other paid-in capital | 0 | | | | | |
| Retained earnings** | 70 | | | | | |
| Noncontrolling interest | 30 | i 50 | j 20 | | | |
| Total equity changes | 380 | | | | | |

- Pop memiliki 80% saham biasa Son, Kertas Kerja Arus Kas (direct) sebagai berikut:

**POP CORPORATION AND SUBSIDIARY WORKPAPERS FOR THE STATEMENT OF CASH FLOWS (DIRECT METHOD) FOR THE YEAR ENDED DECEMBER 31, 2017 (IN THOUSANDS)**

| | Year's Change | *Reconciling Items* | | Cash Flow from Operations | Cash Flow—Investing Activities | Cash Flow—Financing Activities |
|---|---|---|---|---|---|---|
| | | Debit | Credit | | | |
| *Retained Earnings Changes*** | | | | | | |
| Sales | 750 | a 105 | | 645 | | |
| Income—equity investees | 15 | b 5 | | 10 | | |
| Cost of goods sold | (300) | c 65 | | (365) | | |
| Depreciation on equipment | (100) | | e 100 | | | |
| Depreciation on buildings | (20) | | f 20 | | | |
| Patents amortization | (10) | | g 10 | | | |
| Wages and salaries | (54) | | | (54) | | |
| Other operating expenses | (47) | | | (47) | | |
| Interest expense | (24) | | | (24) | | |
| Loss on sale of land | (10) | | h 10 | | | |
| Noncontrolling interest share | (50) | | i 50 | | | |
| Dividends paid by Pop | (80) | | k 80 | | | |
| Change in retained earnings | 70 | | | | | |
| Payment of dividends—controlling | | k 80 | | | | (80) |
| Payment of dividends—noncontrolling | | j 20 | | | | (20) |
| Proceeds from the land sale | | | h 10 | | 10 | |
| | | 775 | 775 | 165 | 10 | (100) |

*Noncash investing and financing transaction: equipment purchased for $300,000 by issuing a two-year note payable.
**Retained earnings changes replace the retained earnings account for reconciling purposes.

- Lembar kerja tiga bagian untuk menyiapkan
  1) laporan laba rugi konsolidasi,
  2) laporan laba ditahan, dan
  3) neraca.
- Lembar kerja ini mengikuti pola dasar yang sama seperti yang dijelaskan dalam Bab 3 untuk menyiapkan neraca konsolidasi saat akuisisi.
- Lihat Pameran 4-10.

Pameran 4-10.

- Kertas kerja memiliki dua kolom untuk mencatat informasi saldo percobaan untuk perusahaan induk dan (dalam contoh kami) anak perusahaan yang dimiliki 70 persen.
- Sebagian besar angka dalam dua kolom ini hanya disalin dari saldo percobaan masing-masing perusahaan.
- kita mencatat 100 persen jumlah dari anak perusahaan, meskipun induk hanya memiliki 70 persen saham biasa.
- kita menyesuaikan 30 persen dari anak perusahaan yang tidak dikendalikan oleh induk perusahaan (kepentingan non-pengendali) dalam menghitung total konsolidasi kami.

Ex 4-10: Kertas kerja lengkap (Pop memiliki 70%):

**PARENT AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Parent | 70% Subsidiary | *Adjustments and Eliminations* | | Consolidated Statements |
|---|---|---|---|---|---|
| | | | Debits | Credits | |
| *Income Statement* | | | | | |
| Sales | | | | | = B6 + C6 − D6 + E6 |
| Income from Subsidiary | | | | | = B7 + C7 − D7 + E7 |
| Cost of goods sold | | | | | = B8 + C8 − D8 + E8 |
| Operating expenses | | | | | = B9 + C9 − D9 + E9 |
| Noncontrolling interest share | | | | | = B10 + C10 − D10 + E10 |
| **Controlling share of NI** | = SUM(B6:B10) | = SUM(C6:C10) | | | = SUM(F6:F10) |
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Parent | | | | | = B13 + C13 − D13 + E13 |
| Retained earnings—Subsidiary | | | | | = B14 + C14 − D14 + E14 |
| Controlling share of NI | = B11 | = C11 | | | = F11 |
| Dividends | | | | | = B16 + C16 − D16 + E16 − D17 + E17 |
| **Retained earnings—ending** | = SUM(B13:B16) | = SUM(C13:C16) | | | = SUM(F13:F17) |

# Ex 4-10: Kertas kerja lengkap (Pop memiliki 70%):

**PARENT AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Parent | 70% Subsidiary | Adjustments and Eliminations: Debits | Adjustments and Eliminations: Credits | Consolidated Statements |
|---|---|---|---|---|---|
| **Retained earnings—ending** | = SUM(B13:B16) | = SUM(C13:C16) | | | = SUM(F13:F17) |
| *Balance Sheet* | | | | | |
| Cash | | | | | = B20 + C20 + D20 − E20 |
| Receivables—net | | | | | = B21 + C21 + D21 − E21 |
| Inventories | | | | | = B22 + C22 + D22 − E22 |
| Plant & equipment—net | | | | | = B23 + C23 + D23 − E23 |
| Investment in Subsidiary | | | | | = B24 + C24 + D24 − E24 + D25 − E25<br>= B26 + C26 + D26 − E26 |
| **Total assets** | = SUM(B20:B26) | = SUM(C20:C26) | | | = SUM(F20:F26) |
| Accounts payable | | | | | = B28 + C28 − D28 + E28 |
| Other liabilities | | | | | = B29 + C29 − D29 + E29 |
| Capital stock, $10 par | | | | | = B30 + C30 − D30 + E30 |
| Other paid-in capital | | | | | = B31 + C31 − D31 + E31 |
| Retained earnings | = B18 | = C18 | | | = F18 |
| **Total equities** | = SUM(B28:B32) | = SUM(C28:C32) | | | |
| Noncontrolling interest | | | | | = B34 + C34 − D34 + E34 − D35 + E35 |
| | | | = SUM(D6:D35) | = SUM(E6:E35) | = SUM(F28:F35) |

Pameran 4-11.

- Pop Corporation mengakuisisi 70 persen saham Son co sebesar $ 455.000 pada tanggal 1 Januari 2016,
- ekuitas pemegang saham Son pada nilai buku adalah $ 650.000.
  - harga akuisisi menyiratkan bahwa total nilai wajar Son adalah $ 650.000 ($ 455.000 ,70%).
- Semua aset dan kewajiban Son dinyatakan pada nilai wajar (sama dengan nilai buku) ketika Pop mengakuisisi 70 % kepentingan

## Ex 4-11: Membangun Kertas kerja lengkap (Pop memiliki 70%):

**PARENT AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Parent | 70% Subsidiary | *Adjustments and Eliminations* | | Consolidated Statements |
|---|---|---|---|---|---|
| | | | Debits | Credits | |
| *Income Statement* | | | | | |
| Sales | 3,100 | 1,000 | | | 4,100 |
| Income from Son | 105 | 0 | | | 105 |
| Cost of goods sold | (2,000) | (650) | | | (2,650) |
| Operating expenses | (770) | (200) | | | (970) |
| **Net income** | **435** | **150** | | | **585** |
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Pop | 650 | | | | 650 |
| Retained earnings—Son | | 110 | | | 110 |
| Net income | 435 | 150 | | | 585 |
| Dividends | (300) | (100) | | | (400) |
| **Retained earnings—ending** | **785** | **160** | | | **945** |

## Ex 4-11: Kertas kerja lengkap (Pop memiliki 70%):

**PARENT AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Parent | 70% Subsidiary | *Adjustments and Eliminations* Debits | Credits | Consolidated Statements |
|---|---|---|---|---|---|
| *Balance Sheet* | | | | | |
| Cash | 455 | 150 | | | 605 |
| Accounts receivable—net | 600 | 300 | | | 900 |
| Inventories | 240 | 200 | | | 440 |
| Plant & equipment—net | 1,200 | 350 | | | 1,550 |
| Investment in Son | 490 | | | | 490 |
| | | | | | 0 |
| **Total assets** | **2,985** | **1,000** | | | **3,985** |
| Accounts payable | 300 | 180 | | | 480 |
| Other liabilities | 200 | 120 | | | 320 |
| Capital stock, $10 par | 1,500 | 500 | | | 2,000 |
| Other paid-in capital | 200 | 40 | | | 240 |
| Retained earnings | 785 | 160 | | | 945 |
| **Total equities** | **2,985** | **1,000** | | | **3,985** |

*Note the Consolidated statements column is before adjustments and eliminations.

Pameran 4-11.

- Penghasilan Pop $ 105.000 dari Son untuk 2016 terdiri dari
  - 70 % dari laba bersih Son $ 150.000 untuk 2016.
- Investasi $ 490.000 dalam saldo akun Son pada 31 Desember 2016, terdiri dari
  - Biaya investasi $ 455.000
  - ditambah laba $ 105.000 dari Son,
  - dikurangi $ 70.000 dividen yang diterima dari Son selama 2016.

## Ex 4-12: Melengkapi Kertas kerja (Pop memiliki 70%):

**POP CORPORATION AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Pop | 70% Son | Adjustments and Eliminations | | Consolidated Statements |
|---|---|---|---|---|---|
| | | | Debits | Credits | |
| *Income Statement* | | | | | |
| Sales | 3,100 | 1,000 | | | 4,100 |
| Income from Son | 105 | | a 105 | | 0 |
| Cost of goods sold | (2,000) | (650) | | | (2,650) |
| Operating expenses | (770) | (200) | | | (970) |
| Noncontrolling interest share | | | b 45 | | (45) |
| **Controlling share of net income** | **435** | **150** | | | **435** |
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Pop | 650 | | | | 650 |
| Retained earnings—Son | | 110 | c 110 | | 0 |
| Controlling share of net income | 435 | 150 | | | 435 |
| Dividends | (300) | (100) | | a 70 | |
| | | | | b 30 | (300) |
| **Retained earnings—ending** | **785** | **160** | | | **785** |

Ex 4-12: Melengkapi Kertas kerja (Pop memiliki 70%):

**POP CORPORATION AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Pop | 70% Son | Adjustments and Eliminations Debits | Adjustments and Eliminations Credits | Consolidated Statements |
|---|---|---|---|---|---|
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Pop | 650 | | | | 650 |
| Retained earnings—Son | | 110 | c 110 | | 0 |
| Controlling share of net income | 435 | 150 | | | 435 |
| Dividends | (300) | (100) | | a 70 | |
| | | | | b 30 | (300) |
| **Retained earnings—ending** | **785** | **160** | | | **785** |

Ex 4-12: Melengkapi Kertas kerja (Pop memiliki 70%):

**POP CORPORATION AND SUBSIDIARY CONSOLIDATION WORKSHEET FOR THE YEAR ENDED DECEMBER 31, 2016 (IN THOUSANDS)**

| | Pop | 70% Son | *Adjustments and Eliminations* Debits | *Adjustments and Eliminations* Credits | Consolidated Statements |
|---|---|---|---|---|---|
| *Balance Sheet* | | | | | |
| Cash | 455 | 150 | | | 605 |
| Receivables—net | 600 | 300 | | | 900 |
| Inventories | 240 | 200 | | | 440 |
| Plant and equipment—net | 1,200 | 350 | | | 1,550 |
| Investment in Son | 490 | | | a 35<br>c 455 | 0 |
| **Total assets** | **2,985** | **1,000** | | | **3,495** |
| Accounts payable | 300 | 180 | | | 480 |
| Other liabilities | 200 | 120 | | | 320 |
| Capital stock, $10 par | 1,500 | 500 | c 500 | | 1,500 |
| Other paid-in capital | 200 | 40 | c 40 | | 200 |
| Retained earnings | 785 | 160 | | | 785 |
| **Total equities** | **2,985** | **1,000** | | | |
| Noncontrolling interest | | | | c 195<br>b 15 | 210 |
| | | | **800** | **800** | **3,495** |

| | Pop | 70% Son | Adjustments and Eliminations | | Consolidated Statements |
|---|---|---|---|---|---|
| | | | Debits | Credits | |
| *Income Statement* | | | | | |
| Sales | 3,100 | 1,000 | | | 4,100 |
| Income from Son | 105 | | a 105 | | 0 |
| Cost of goods sold | (2,000) | (650) | | | (2,650) |
| Operating expenses | (770) | (200) | | | (970) |
| Noncontrolling interest share | | | b 45 | | (45) |
| **Controlling share of net income** | **435** | **150** | | | **435** |
| *Retained Earnings Statement* | | | | | |
| Retained earnings—Pop | 650 | | | | 650 |
| Retained earnings—Son | | 110 | c 110 | | 0 |
| Controlling share of net income | 435 | 150 | | | 435 |
| Dividends | (300) | (100) | | a 70<br>b 30 | (300) |
| **Retained earnings—ending** | **785** | **160** | | | **785** |
| *Balance Sheet* | | | | | |
| Cash | 455 | 150 | | | 605 |
| Receivables—net | 600 | 300 | | | 900 |
| Inventories | 240 | 200 | | | 440 |
| Plant and equipment—net | 1,200 | 350 | | | 1,550 |
| Investment in Son | 490 | | | a 35<br>c 455 | 0 |
| **Total assets** | **2,985** | **1,000** | | | **3,495** |
| Accounts payable | 300 | 180 | | | 480 |
| Other liabilities | 200 | 120 | | | 320 |
| Capital stock, $10 par | 1,500 | 500 | c 500 | | 1,500 |
| Other paid-in capital | 200 | 40 | c 40 | | 200 |
| Retained earnings | 785 | 160 | | | 785 |
| **Total equities** | **2,985** | **1,000** | | | |
| Noncontrolling interest | | | | c 195<br>b 15 | 210 |
| | | | **800** | **800** | **3,495** |

## Ex 4-12: Melengkapi Kertas kerja (Pop memiliki 70%) – jurnal eliminasi:

- Mengeliminasi laba dan dividen dari PT A

| | | | |
|---|---|---|---|
| a | Income from Son (– R, – SE) | 105,000 | |
| | Dividends (+ SE) | | 70,000 |
| | Investment in Son (– A) | | 35,000 |

To eliminate income and dividends from Son and return the investment account to its beginning-of-the-period balance.

Ex 4-12: Melengkapi Kertas kerja (Pop memiliki 70%) – jurnal eliminasi:

- Memasukan bagian laba dan dividen untuk non pengendali (NCI)

| | | | |
|---|---|---|---|
| b | Noncontrolling interest share ( – SE) | 45,000 | |
| | Dividends ( + SE) | | 30,000 |
| | Noncontrolling interest ( + SE) | | 15,000 |
| | To enter noncontrolling interest share of subsidiary income and dividends. | | |

# Ex 4-12: Melengkapi Kertas kerja (Pop memiliki 70%) – jurnal eliminasi:

- Mengeliminasi akun resiprokal

| | | | |
|---|---|---|---|
| c | Retained earnings—Son (beginning) (– SE) | 110,000 | |
| | Capital stock—Son (– SE) | 500,000 | |
| | Other paid-in capital—Son (– SE) | 40,000 | |
| | Investment in Son (– A) | | 455,000 |
| | Noncontrolling interest (+ SE) | | 195,000 |
| | To eliminate reciprocal equity and investment balances, and establish beginning noncontrolling interest. | | |

# 6: Appendix – Trial Balance Format

- Format Lembar kerja yang disajikan sebelumnya menggunakan laporan keuangan dasar
- Forma alternatif menggunakan neraca percobaan PENYESUAIAN dari PT I dan PT A.
- Kolom-kolom pada kertas kerja:
  - Neraca percobaan sesuaian INDUK dan ANAK,
  - Penyesuaian D dan K,
  - Laba rugi,
  - Laporan laba ditahan, dan
  - Neraca

1. Masukkan entri eliminasi kertas kerja ke dalam kolom D dan K.
2. Tambahkan akun-akun yang diperlukan (e.g., kepentingan pengendali, goodwill, bagian kepentingan non pengendali).
3. Bawa saldo konsolidasian ke kolom laba rugi, laba ditahan, atau neraca, mana yang sesuai.
4. Pindahkan bagian laba pengendali ke kolom laba ditahan.
5. Pindahkan saldo akhir laba ditahan ke kolom neraca.

Ex 4-13: Pendekatan Neraca saldo untu Kertas kerja (Pop memiliki 90%) :

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

| | Pop | 90% Son | Adjustments and Eliminations | | Income Statement | Retained Earnings | Balance Sheet |
|---|---|---|---|---|---|---|---|
| *Debits*<br>Cash | $ 6.8 | $ 20 | | | | | $ 26.8 |
| Accounts receivable | 30 | 15 | | f 5 | | | 40 |
| Inventories | 50 | 25 | | | | | 75 |
| Plant and equipment | 75 | 45 | | | | | 120 |
| Investment in Son | 68.4 | | | b 7.2<br>d 61.2 | | | |
| Cost of goods sold | 80 | 30 | | a 14 | $(96) | | |
| Operating expenses | 19.6 | 20 | e 2 | | (41.6) | | |
| Dividends | 15 | 10 | | b 9<br>c 1 | | $(15) | |
| Patents | | | d 18 | e 2 | | | 16 |
| | $344.8 | $165 | | | | | $277.8 |

Ex 4-13: Pendekatan Neraca saldo  untu Kertas kerja (Pop memiliki 90%) :

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

| | Pop | 90% Son | Adjustments and Eliminations | | Income Statement | Retained Earnings | Balance Sheet |
|---|---|---|---|---|---|---|---|
| *Credits* | | | | | | | |
| Accumulated depreciation | $ 25 | $ 11 | | | | | $ 36 |
| Accounts payable | 45 | 34 | f 5 | | | | 74 |
| Common stock | 100 | 30 | d 30 | | | | 100 |
| Retained earnings | 38.6 | 20 | d 20 | | | 38.6 | |
| Sales | 120 | 70 | a 14 | | 176 | | |
| Income from Son | 16.2 | | b 16.2 | | | | |
| | $344.8 | $165 | | | | | |
| Noncontrolling interest January 1 | | | | d 6.8 | | | |
| Noncontrolling Interest Share ($18,000 × 10%) | | | c 1.8 | | (1.8) | | |
| Controlling share of Consolidated net income | | | | | $ 36.6 | 36.6 | |
| Consolidated retained earnings December 31 | | | | | | $ 60.2 | 60.2 |
| Noncontrolling interest December 31 (6.8 + .8) | | | | c 0.8 | | | 7.6 |
| | | | 107 | 107 | | | $277.8 |

Ex 4-13: Pendekatan Neraca saldo untu Kertas kerja (Pop memiliki 90%) :

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

| | Pop | 90% Son | Adjustments and Eliminations | | Income Statement | Retained Earnings | Balance Sheet |
|---|---|---|---|---|---|---|---|
| *Debits*<br>Cash | $ 6.8 | $ 20 | | | | | $ 26.8 |
| Accounts receivable | 30 | 15 | | f 5 | | | 40 |
| Inventories | 50 | 25 | | | | | 75 |
| Plant and equipment | 75 | 45 | | | | | 120 |
| Investment in Son | 68.4 | | | b 7.2<br>d 61.2 | | | |
| Cost of goods sold | 80 | 30 | | a 14 | $(96) | | |
| Operating expenses | 19.6 | 20 | e 2 | | (41.6) | | |
| Dividends | 15 | 10 | | b 9<br>c 1 | | $(15) | |
| Patents | | | d 18 | e 2 | | | 16 |
| | $344.8 | $165 | | | | | $277.8 |
| *Credits*<br>Accumulated depreciation | $ 25 | $ 11 | | | | | $ 36 |
| Accounts payable | 45 | 34 | f 5 | | | | 74 |
| Common stock | 100 | 30 | d 30 | | | | 100 |
| Retained earnings | 38.6 | 20 | d 20 | | | 38.6 | |
| Sales | 120 | 70 | a 14 | | 176 | | |
| Income from Son | 16.2 | | b 16.2 | | | | |
| | $344.8 | $165 | | | | | |
| Noncontrolling interest January 1 | | | | d 6.8 | | | |
| Noncontrolling Interest Share ($18,000 × 10%) | | | c 1.8 | | (1.8) | | |
| Controlling share of Consolidated net income | | | | | $ 36.6 | 36.6 | |
| Consolidated retained earnings December 31 | | | | | | $ 60.2 | 60.2 |
| Noncontrolling interest December 31 (6.8 + .8) | | | | c 0.8 | | | 7.6 |
| | | | 107 | 107 | | | $277.8 |

Ex 4-13: Pendekatan Neraca saldo untu Kertas kerja (Pop memiliki 90%) - Jurnal:

| | | | |
|---|---|---|---|
| a | Sales ( – R, – SE) | 14,000 | |
| | Cost of goods sold ( – E, + SE) | | 14,000 |
| | To eliminate reciprocal sales and cost of sales from intercompany purchases. | | |
| b | Income from Son ( – R, – SE) | 16,200 | |
| | Dividends ( + SE) | | 9,000 |
| | Investment in Son ( – A) | | 7,200 |
| | To eliminate income and dividends from Son and adjust the investment account to its beginning-of the-year amount. | | |
| c | Noncontrolling interest share ( – SE) | 1,800 | |
| | Dividends ( + SE) | | 1,000 |
| | Noncontrolling interest ( + SE) | | 800 |
| | To enter noncontrolling interest share of subsidiary income and dividends. | | |

Ex 4-13: Pendekatan Neraca saldo untu Kertas kerja (Pop memiliki 90%) - Jurnal:

| | | | |
|---|---|---|---|
| d | Common stock—Son (−SE) | 30,000 | |
| | Retained earnings—Son (−SE) | 20,000 | |
| | Patents (+A) | 18,000 | |
| | Investment in Son (−A) | | 61,200 |
| | Noncontrolling interest (10%) (+SE) | | 6,800 |
| | To eliminate reciprocal investment in Son and equity amounts of Son, record beginning noncontrolling interest, and enter unamortized patents. | | |
| e | Operating expenses (E, −SE) | 2,000 | |
| | Patents (−A) | | 2,000 |
| | To record current amortization of patents as an expense. | | |
| f | Accounts payable (−L) | 5,000 | |
| | Accounts receivable (−A) | | 5,000 |
| | To eliminate reciprocal accounts payable and receivable balances. | | |

# Summary

- Kertas kerja disusun untuk menghasilkan laporan keuangan yang bermakna untuk entitas bisnis konsolidasian (keseluruhan PT I & PT A)
  - Penyusunan Laporan Keuangan Konsolidasian yang bermakna adalah tujuannya.
  - Kertas kerja adalah alat untuk mengorganisir dan memanipulasi data

# Summary

- Jika Anda dengan jelas memahami tujuan kertas kerja tersebut,
  - Anda dapat menentukan jumlah yang tepat untuk laporan Konsolidasian tanpa mempersiapkan kertas kerja
- Seluruh bab ini diasumsikan bahwa perusahaan induk menggunakan metode ekuitas lengkap untuk mencatat investasinya di perusahaan anak ("Inv dsb PT A").

# Summary

- Metode Alternatif akuntansi perusahaan induk dan revisi yang diperlukan untuk eliminasi dan penyesuaian dibahas di situs *Web Accounting lanjutan*
- Laporan arus kas konsolidasian dapat disiapkan dari neraca dan laporan laba rugi konsilidasian

- Beams, Floyd A. ; Joseph H. Anthony, Bruce Bettinghaus, Kenneth Smith. 2018. *Advanced Accounting*, 13th edition. NY: Prentice Hall → chapter 4
- David, Jeanne M. 2016. *Chapter 4: Business Combination, to accompany Advanced Accounting*, 10th edition by Floyd A. Beams, Robin P. Clement, Joseph H. Anthony, and Suzanne Lowensohn. Diunduh Kamis, 20 Oktober 2016, 05:25:42