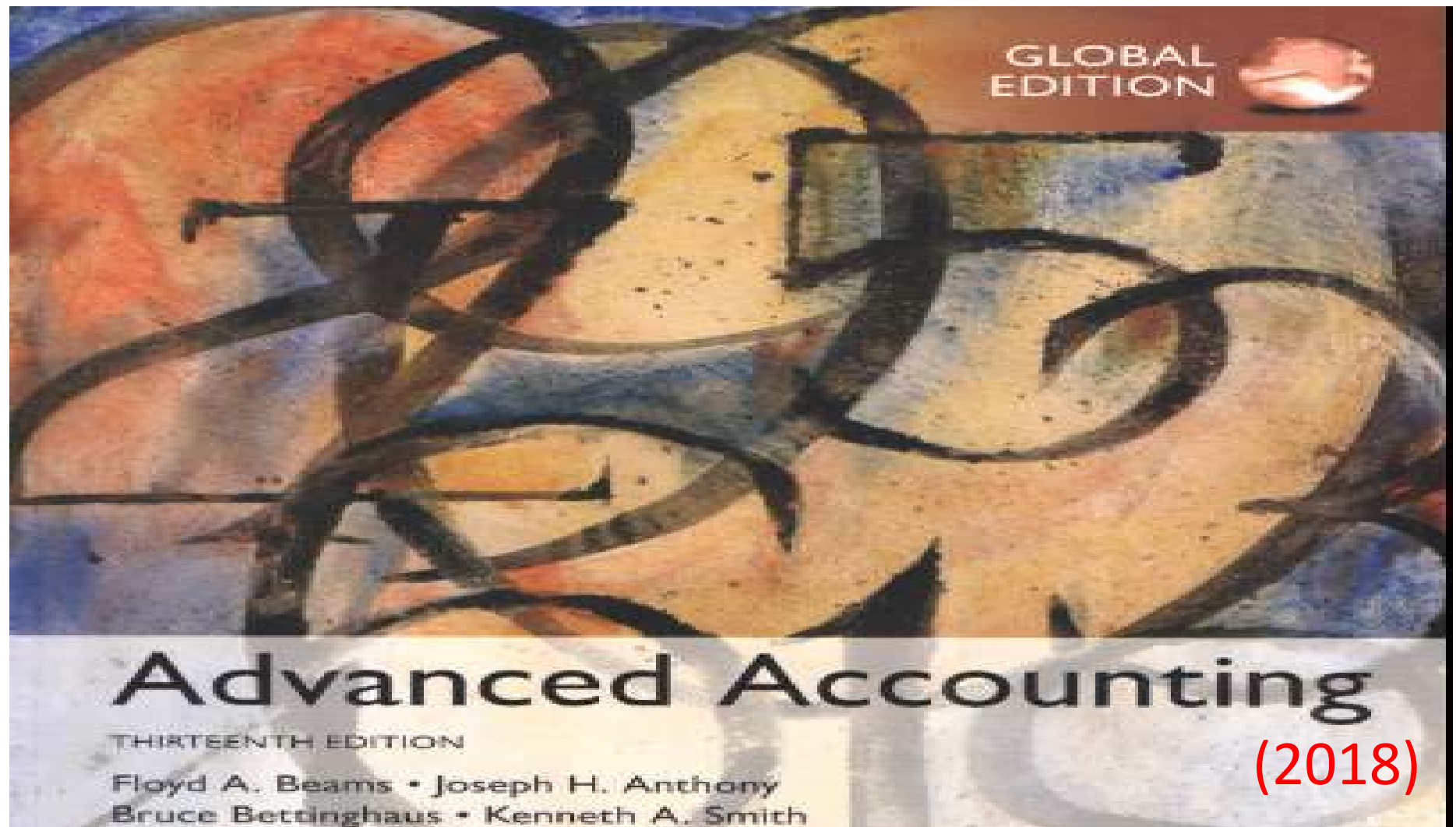


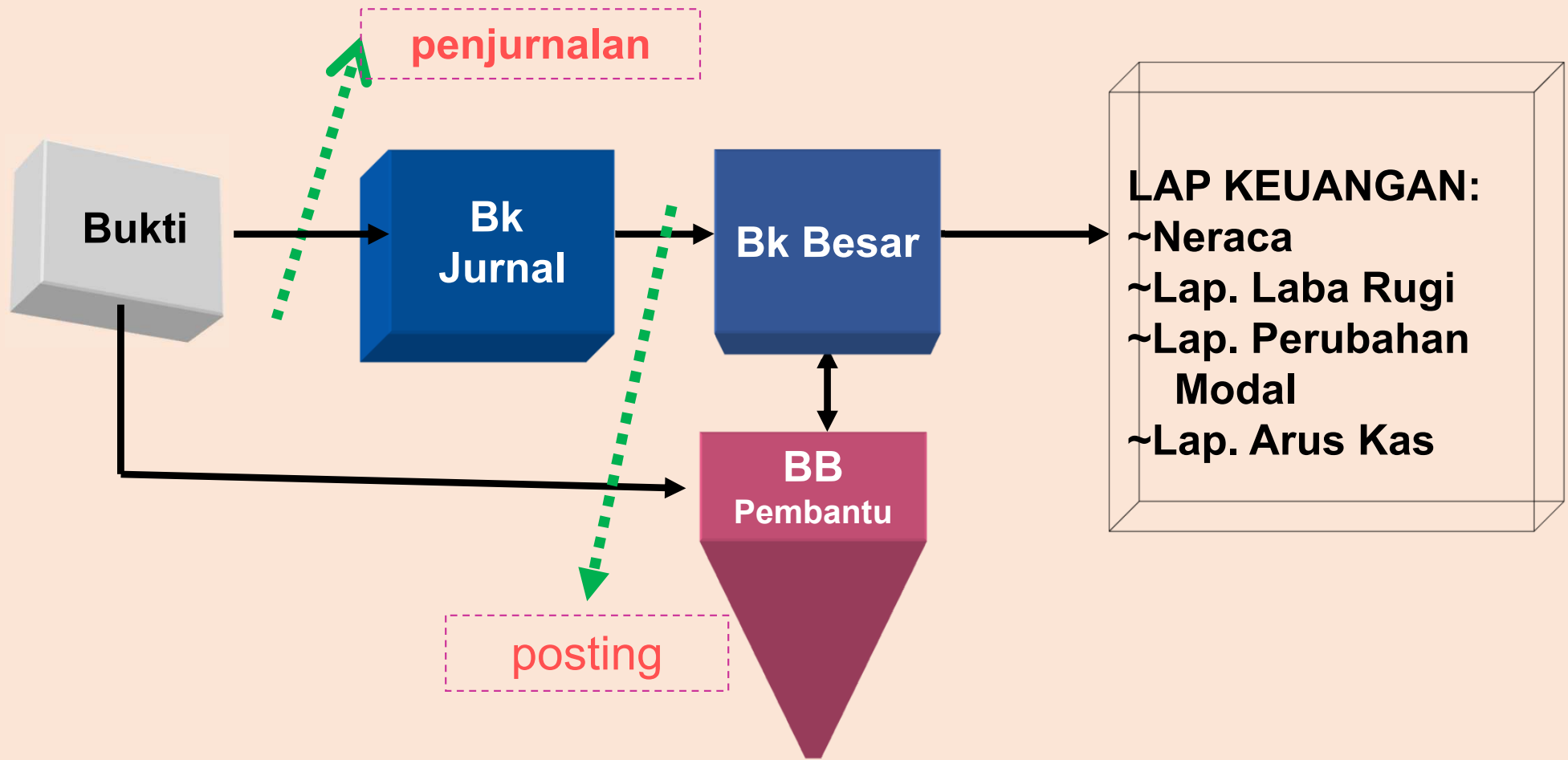


Prof. Dr. **BANDI**, SE, Msi, Ak, CA, CTA, CPA.

KOMPETENSI AKUNTANSI KEUANGAN

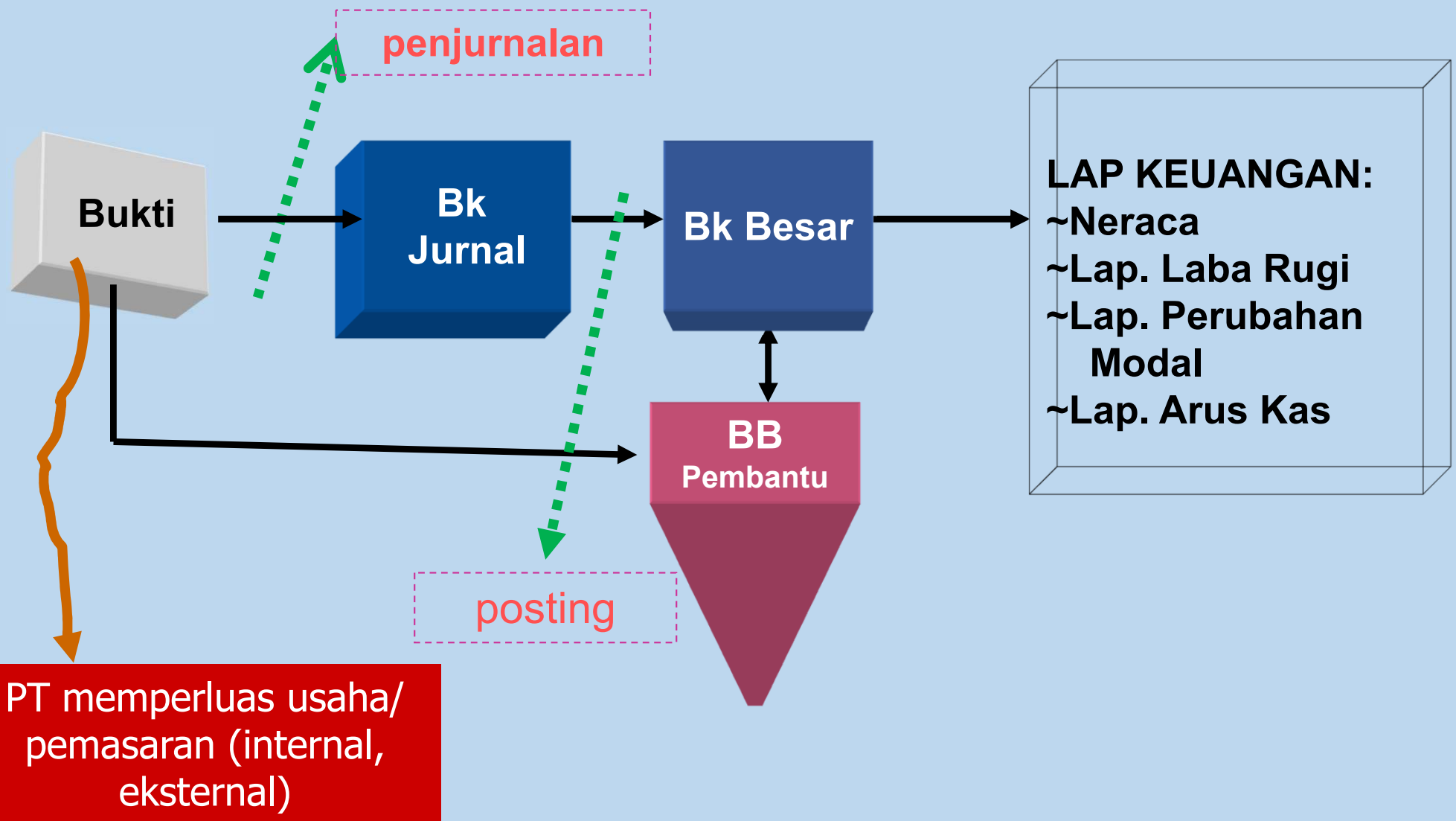
overview

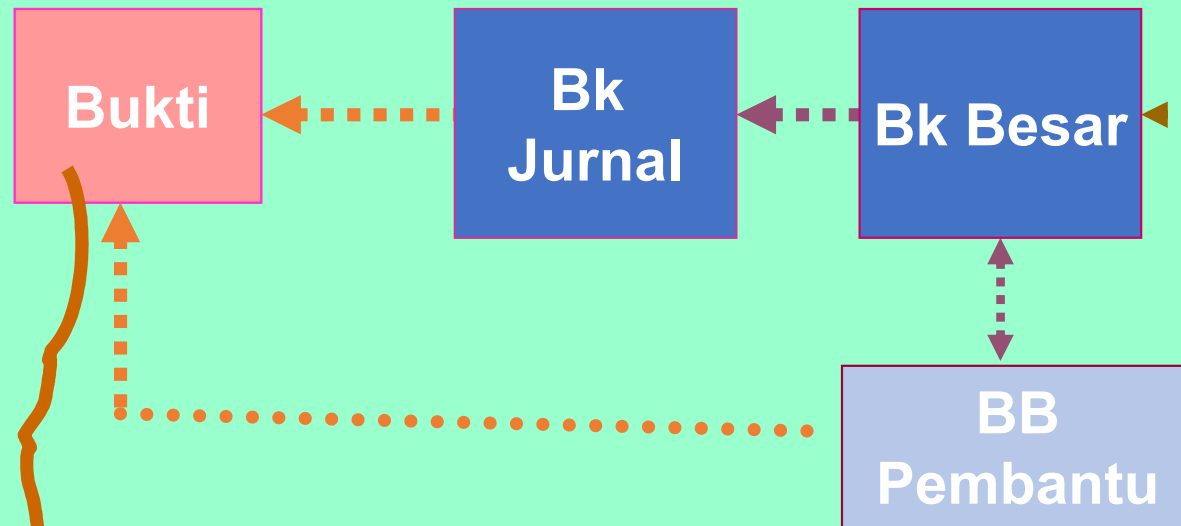
SIKLUS (PROSES) AKUNTANSI KEUANGAN





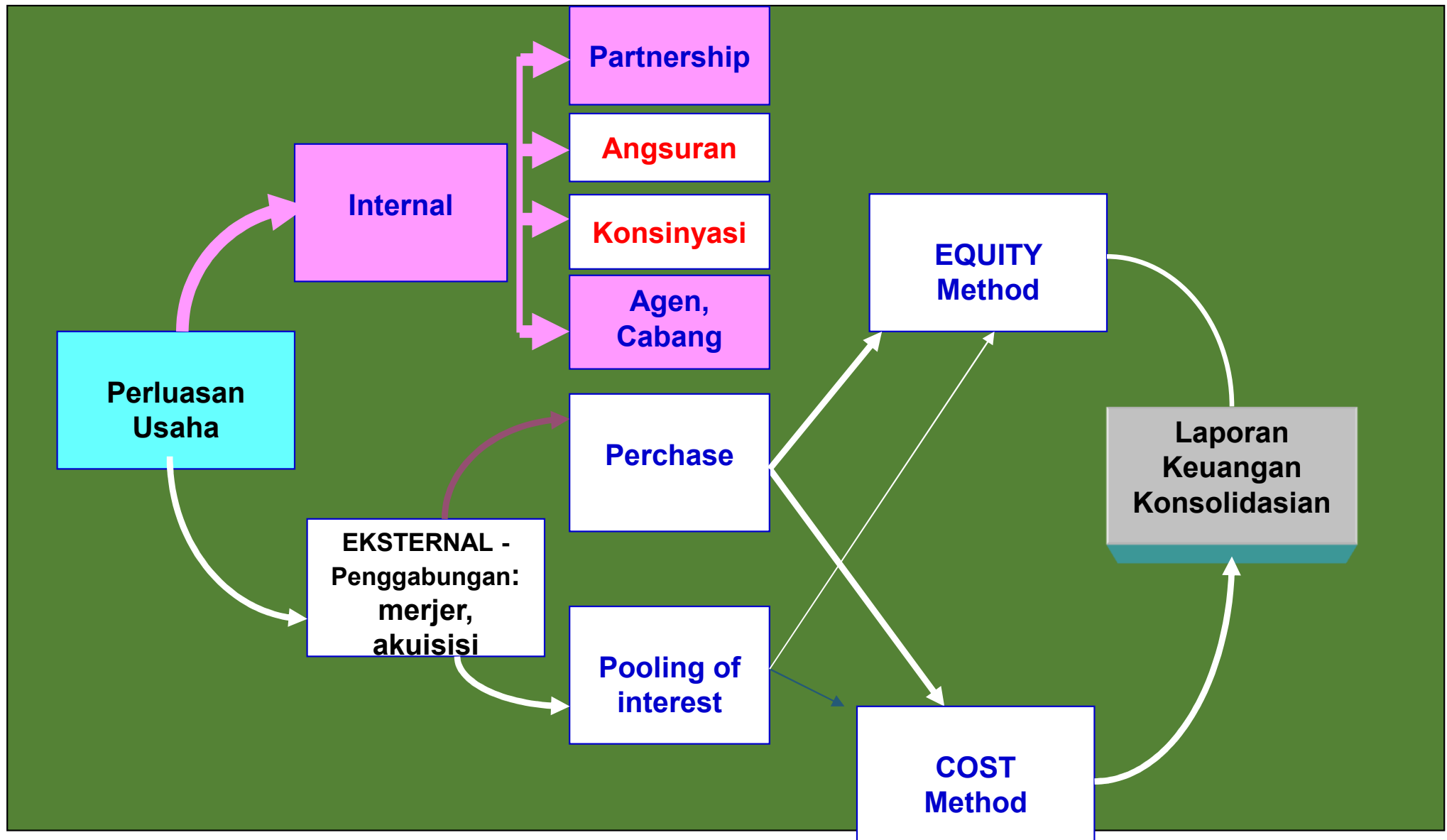
Advanced





**LAP KEUANGAN
Konsolidasian:**
~Neraca
~Lap. Laba Rugi
~Lap. Perubahan
Modal
~Lap. Arus Kas

**Efek Ekonomik
Pengembangan,
pemasaran**

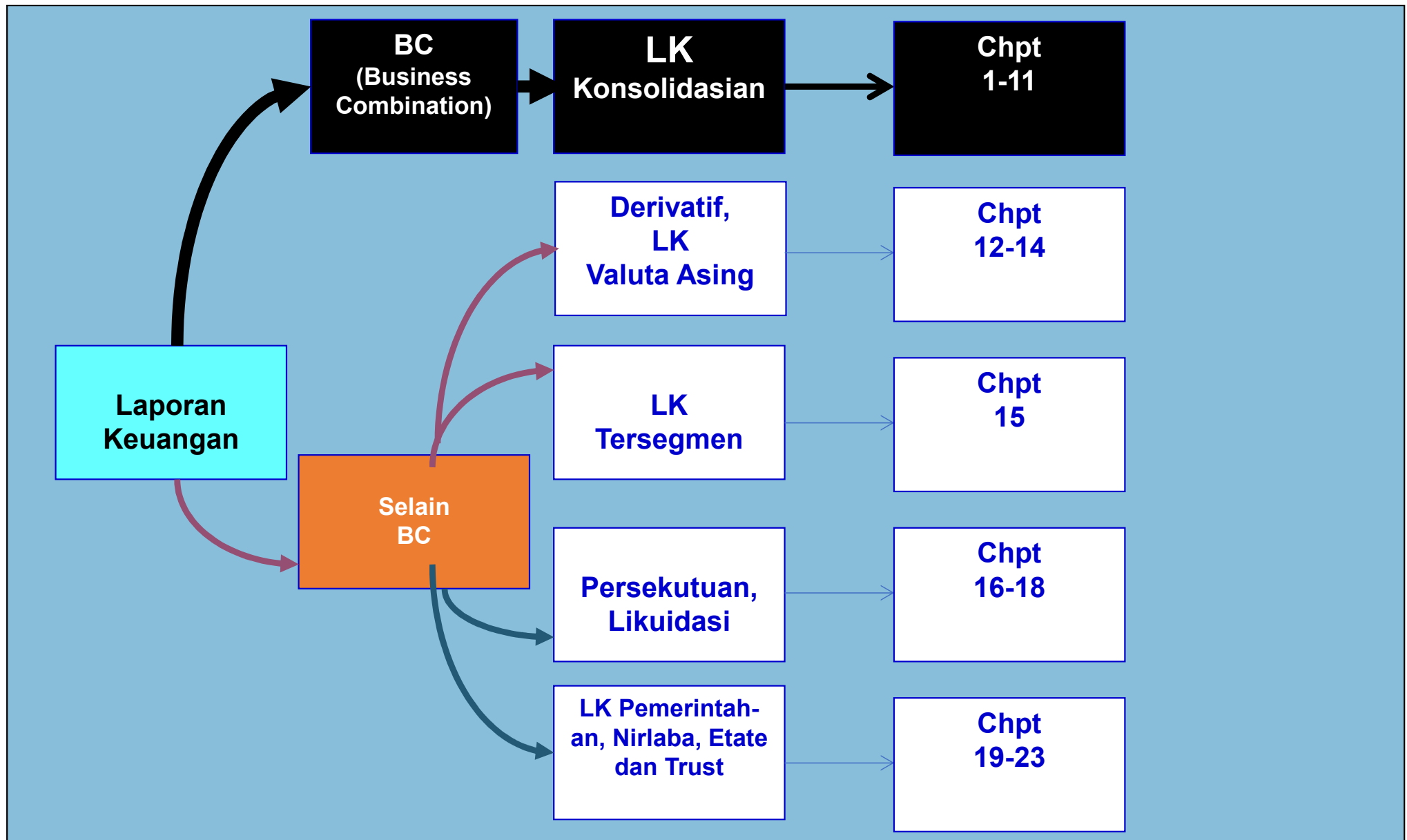


PEMASARAN

AKUNTANSI

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

	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 Venture (JV) - Tanah	v - - v
	PATUNGAN (pembukuan tak terpisah)	Joint Venture (JV) - Tn A	v - - v



PEMASARAN

AKUNTANSI

1

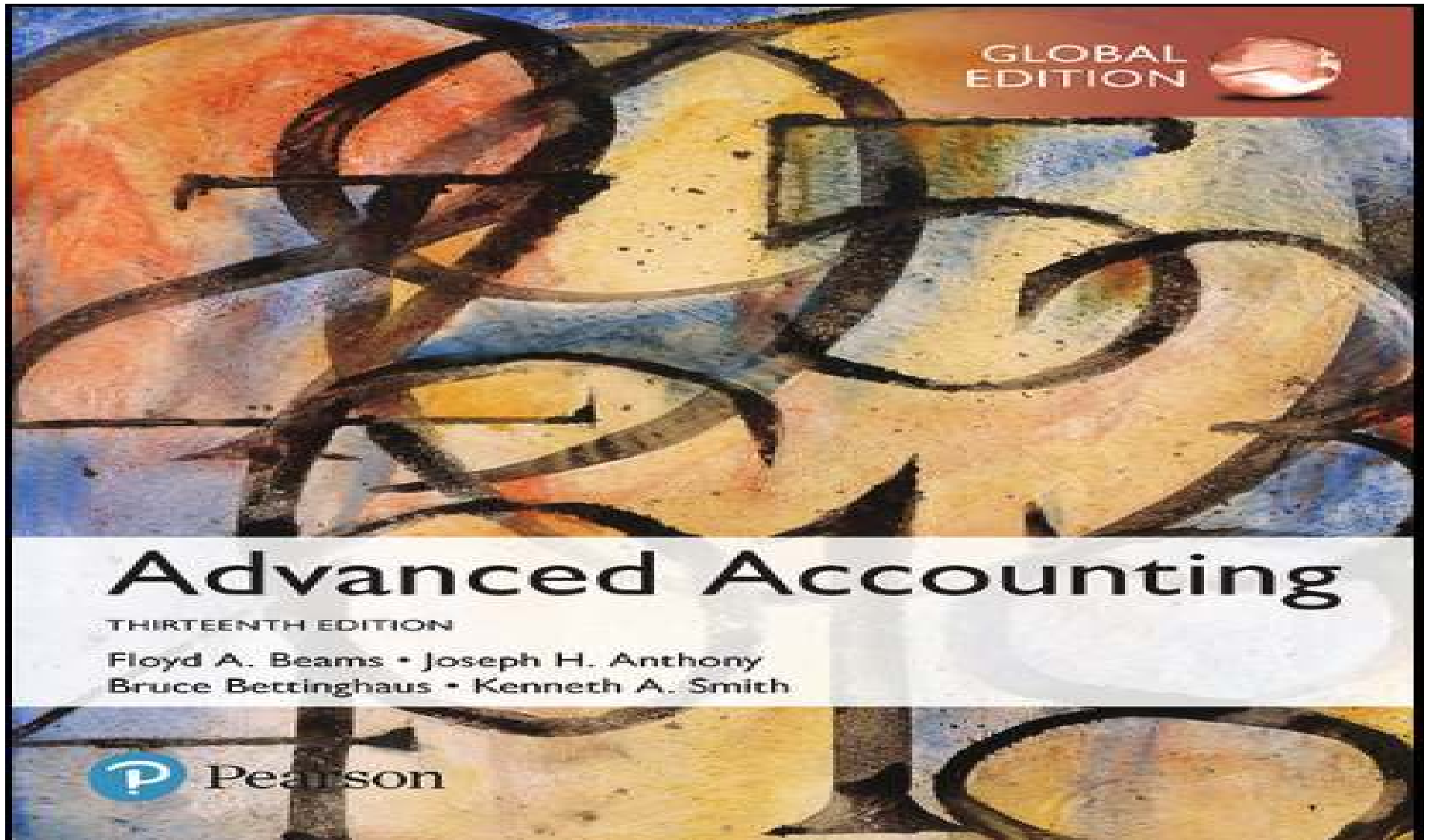
PENGGABUNGAN USAHA

- **Pembelian Perusahaan lain**
- **Penyatuan kepentingan**



EKSTERNAL

ADVANCED ACCOUNTING



ADVANCED ACCOUNTING

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

ADVANCED ACCOUNTING: Business combination

CHAPTER 1

Business Combinations 23

Reasons For Business Combinations 24

Antitrust Considerations 25

Legal Form of Business Combinations 26

Accounting Concept of Business Combinations 27

Accounting for Combinations as Acquisitions 28

Disclosure Requirements 35

The Sarbanes–Oxley Act 38

Appendix: Pooling of Interests Accounting

ADVANCED ACCOUNTING: **Stock Investement**

CHAPTER 2

Stock Investments—Investor Accounting and Reporting 51

Accounting for Stock Investments 51

Equity Method—A One-Line Consolidation 54

Investment in a Step-by-Step Acquisition 61

Sale of an Equity Interest 62

Stock Purchases Directly from the Investee 62

Investee Corporation With Preferred Stock 63

Discontinued Operations and other Considerations 64

Disclosures for Equity Investees 64

Testing Goodwill for Impairment 66

ADVANCED ACCOUNTING: Introduction to Consolidated Financial Statement

CHAPTER 3

An Introduction to Consolidated Financial Statements 85

Business Combinations Consummated Through Stock Acquisitions 85

Consolidated Balance Sheet at Date of Acquisition 88

Consolidated Balance Sheets After Acquisition 92

Assigning Excess to Identifiable Net Assets and Goodwill 94

Consolidated Income Statement 100

Push-Down Accounting 101

Preparing a Consolidated Balance Sheet Worksheet 103

3

ADVANCED ACCOUNTING: Consolidation Techniques & Procedures

CHAPTER 4

Consolidation Techniques and Procedures 119

Consolidation Under the Equity Method 119

Locating Errors 126

Excess Assigned to Identifiable Net Assets 126

Consolidated Statement of Cash Flows 131

Preparing a Consolidation Worksheet 137

Appendix A: Trial Balance Workpaper Format

Consolidation Example—Trial Balance Format and Equity Method

Appendix B: Preparing Consolidated Statements when Parent Uses Either the Incomplete Equity Method or the Cost Method

Consolidation Under an Incomplete Equity Method

Consolidation Under the Cost Method

ADVANCED ACCOUNTING: Consolidated Financial Statement - Intercompany Profit Transaction

CHAPTER 5

Intercompany Profit Transactions—Inventories 169

Intercompany Inventory Transactions 170

Downstream and Upstream Sales 174

Unrealized Profits From Downstream Sales 177

Unrealized Profits From Upstream Sales 179

Consolidation Example—Intercompany Profits From Downstream Sales 182

Consolidation Example—Intercompany Profits From Upstream Sales 184

Appendix: The 1933 Securities Act
The Securities Exchange Act of 1934
The Sarbanes–Oxley Act
The Registration Statement for Security Issues
The Integrated Disclosure System
Sec Developments

ADVANCED ACCOUNTING: Consolidated Financial Statement Intercompany Profit Transaction

CHAPTER 6

Intercompany Profit Transactions—Plant Assets 209

Intercompany Profits on Nondepreciable Plant Assets 209

Intercompany Profits on Depreciable Plant Assets 214

Plant Assets Sold at other than Fair Value 222

Consolidation Example—Upstream and Downstream Sales of Plant Assets 223

Inventory Purchased for Use as an Operating Asset 226

ADVANCED ACCOUNTING: Consolidated Financial Statement - Intercompany Profit Transaction

CHAPTER 7

Intercompany Profit Transactions—Bonds 243

Intercompany Bond Transactions 243

Constructive Gains and Losses on Intercompany Bonds 244

Parent Bonds Purchased by Subsidiary 246

Parent Purchases Subsidiary Bonds 252

CHAPTER 8

Consolidations—Changes in Ownership Interests 271

Acquisitions During an Accounting Period 271

Piecemeal Acquisitions 274

Sale of Ownership Interests 276

Changes in Ownership Interests from Subsidiary Stock Transactions 282

Stock Dividends and Stock Splits by a Subsidiary 285

ADVANCED ACCOUNTING: Consolidated Financial Statement – Indirect and mutual holding

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

ADVANCED ACCOUNTING: Consolidated Financial Statement - EPS

CHAPTER 10

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

Subsidiaries with Preferred Stock Outstanding 335

Parent and Consolidated Earnings Per Share 341

Subsidiary With Convertible Preferred Stock 344

Subsidiary With Options and Convertible Bonds 345

Income Taxes of Consolidated Entities 346

Income Tax Allocation 347

Separate-Company Tax Returns with Intercompany Gain 350

Effect of Consolidated and Separate-Company Tax Returns on Consolidation Procedures 354

Business Combinations 361

Financial Statement Disclosures for Income Taxes 366

This International Student Edition is for use outside of the U.S.

Advanced **FINANCIAL ACCOUNTING**

THIRTEENTH EDITION

Christensen
Cottrell
Budd

Mc
Graw
Hill

PREFACE **vii**

1. Intercorporate Acquisitions and Investments in Other Entities 1
2. Reporting Intercorporate Investments and Consolidation of Wholly Owned Subsidiaries with No Differential 45
3. The Reporting Entity and the Consolidation of Less-Than-Wholly-Owned Subsidiaries with No Differential 94
4. Consolidation of Wholly Owned Subsidiaries Acquired at More Than Book Value 134
5. Consolidation of Less-Than-Wholly-Owned Subsidiaries Acquired at More Than Book Value 183
6. Intercompany Inventory Transactions 229
7. Intercompany Transfers of Services and Noncurrent Assets 291
8. Intercompany Indebtedness 367
9. Consolidation Ownership Issues 447

- 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

1. Beams, Floyd A.; Joseph H. Anthony; Bruce Bettinghaus; dan Kenneth A. Smith. 2018. *"Advanced Accounting 3rd. ed."* Englewood Cliffs, New Jersey: Prentice Hall Inc. ---> **chapter 1-10**
2. Theodore E. Christensen; David M. Cottrell; Cassy JH Budd , Advance Financial Accounting 13th edition, Mc Graw Hill, 2023
3. IAI (2016), *"Standar Akuntansi Keuangan Buku Satu."* Jakarta: Salemba Empat. ---> **PSAK No.**
4. Larsen, John E., dan A. N. Mosich. 1983. *Modern Advance Accounting*. 9th. Ed. New York: McGraw-Hill Book Co (➔LM) Chapter 1
5. Drebin, Allan R. (1982). *"Advanced Accounting 5th. Ed."*, Ohio: South-Western Publishing Co. --> **chapter 10-23**
6. Mosich, A.N. dan John E. Larsen. (1983) *"Modern Advanced Accounting 4th. ed.."* New York: McGraw-Hill Book Co. --> **chapter**
7. Yunus, Hadori dan Harnanto. (1981). *"Akuntansi Keuangan Lanjutan."* Yogyakarta: BPFE. ---> **chapter**
8. Cameron, James B. *Advance Accounting: Theory and Practise*. Chapter 10