

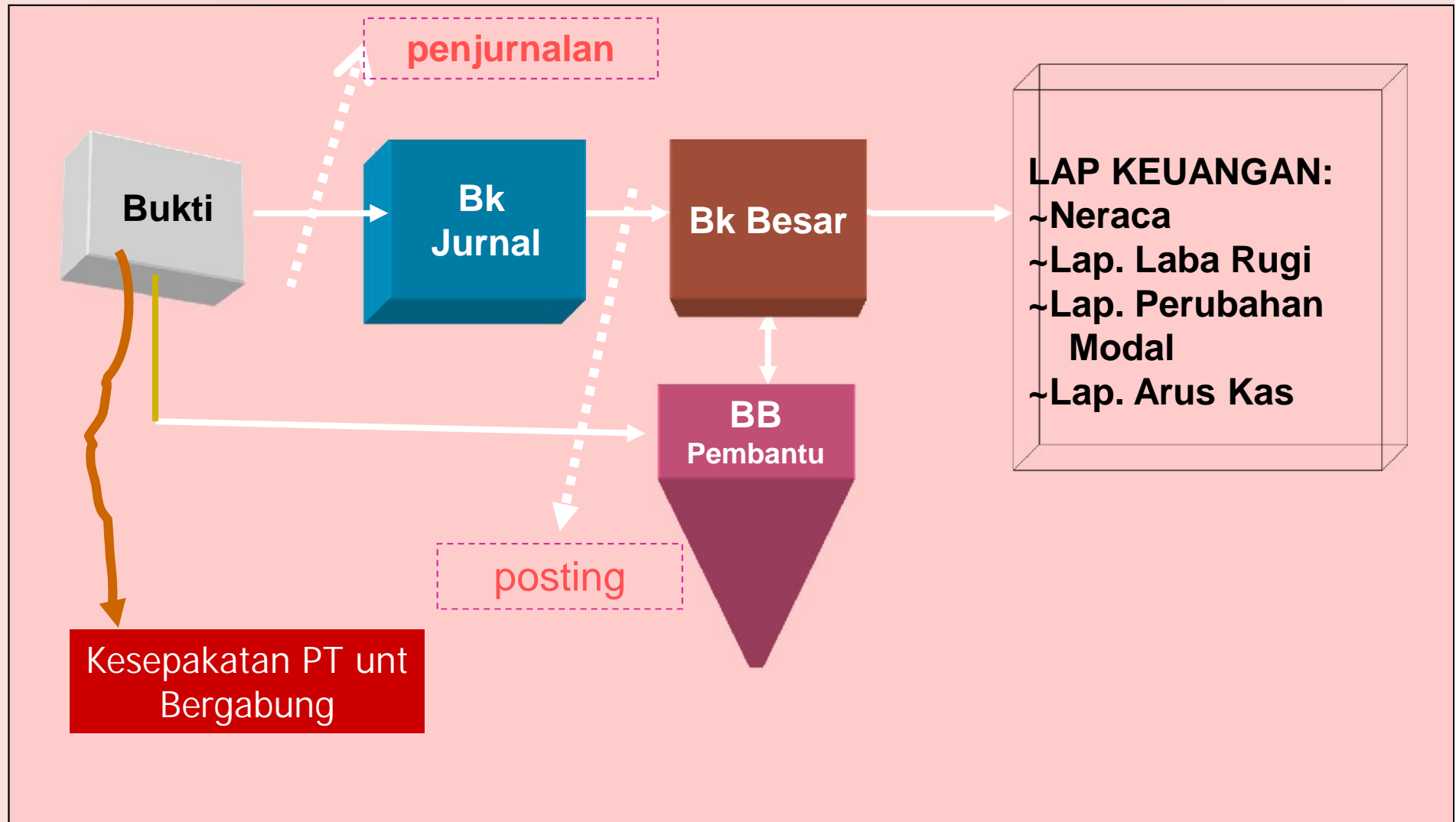
AKUNTANSI KEUANGAN LANJUTAN 2

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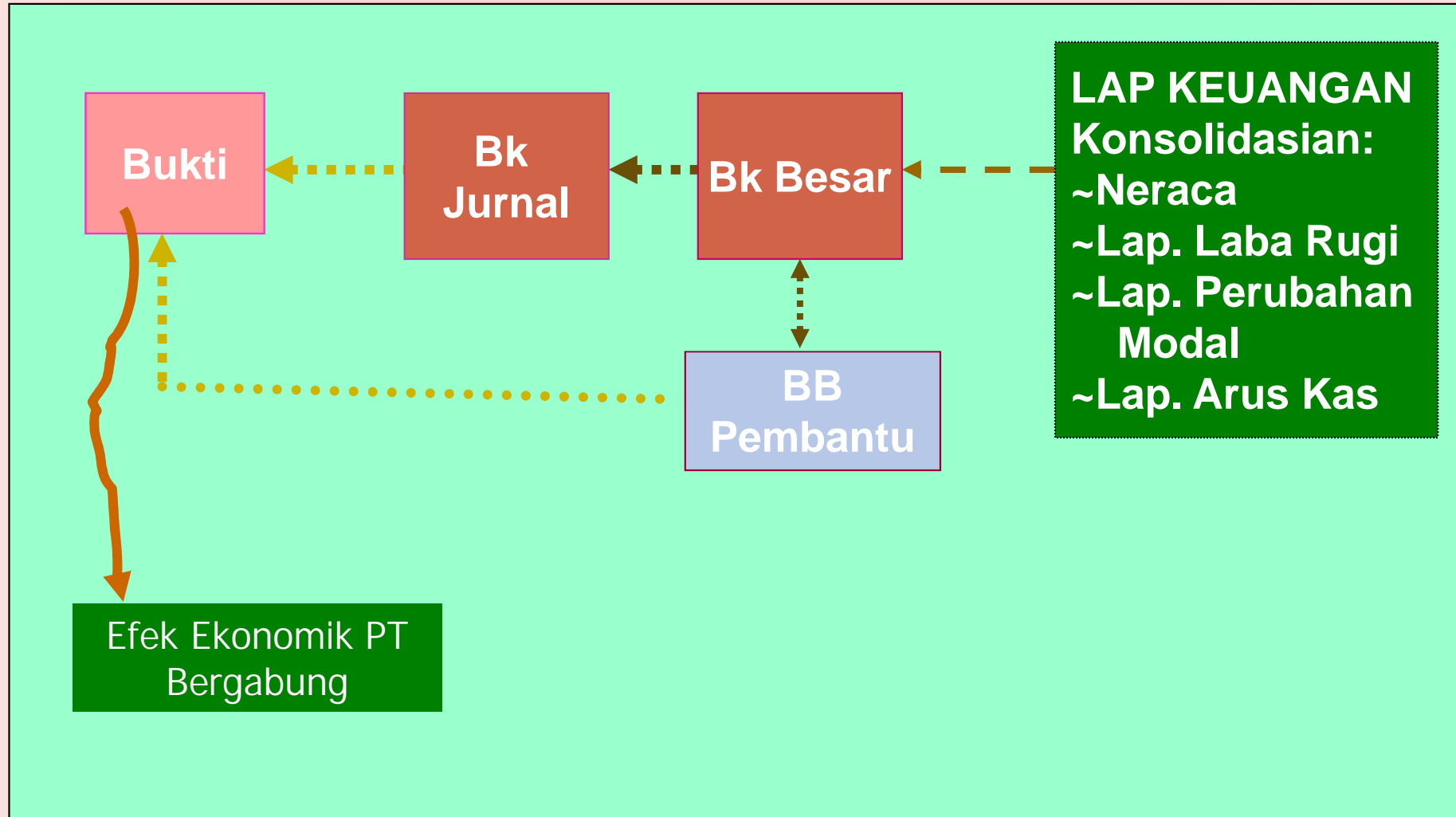
KURIKULUM MENUJU AKL 2



SIKLUS (PROSES) AKUNTANSI KEUANGAN



LOGIKA (PROSES) AUDIT LAPORAN KEUANGAN



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**
- **???**



Neraca

Kodak

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
	<u>2,072</u>

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>\$ 13,362</u>

Income Statement

Kodak

For Year Ended Dec. 31, 2001 (In millions)

Sales	\$13,234
Cost of goods sold	<u>8,670</u>
Gross profit	4,564
Selling, general and administrative expenses	2,627
Research and development costs	779
Goodwill amortization	154
Restructuring costs and asset impairments	<u>659</u>
EARNINGS FROM OPERATIONS	345
Interest expense	219
Other income (charges)	<u>(18)</u>
Earnings before income taxes	108
Provision for income taxes	<u>32</u>
NET EARNINGS	<u><u>76</u></u>

Statement of Shareholders' Equity

Kodak

For year ended Dec. 31, 2001

(In millions, except number of shares)	Common Stock	Additional Paid In Capital	Retained Earnings	Accumulated Other	Treasury Stock	Total
				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

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	(8)
Net Change in Cash	\$ 202
Cash Balance, Dec. 31, 2000	246
Cash Balance, Dec. 31, 2001	\$ 448

Income Statement for Year Ended Dec. 31, 2001	
Sales	\$13,234
Expenses	(13,158)
Net Earnings	\$ 76
Other Comprehensive Income	(115)
Comprehensive Income	\$ (39)

Statement of Shareholders' Equity for Year Ended Dec. 31, 2001	
Share Capital, Dec. 31, 2000	\$ 1,849
Adjustments/Stock Issue	(22)
Share Capital, Dec. 31, 2001	\$ 1,827
Retained Earnings, Dec. 31, 2000	\$ 7,387
Add: Comprehensive Income	(39)
Less: Dividends	(514)
Retained Earnings, Dec. 31, 2001	\$ 6,834
Treasury Stock, Dec. 31, 2000	\$ 5,808
Treasury Stock Issued	82
Treasury Stock Repurchased	(41)
Treasury Stock, Dec. 31, 2001	\$ 5,767

Balance Sheet Dec. 31, 2000	
Assets	
Cash	\$ 246
Non-Cash Assets	13,966
Total Assets	\$14,212
Liabilities & Equity	
Total liabilities	\$ 10,784
Equity:	
Share Capital	1,849
Retained Earnings	7,387
Treasury Stock	(5,808)
Total equity	\$ 3,428
Liabilities & Equity	\$14,212

Balance Sheet Dec. 31, 2001	
Assets	
Cash	\$ 448
Non-Cash Assets	12,914
Total Assets	\$13,362
Liabilities & Equity	
Total liabilities	\$10,468
Equity:	
Share Capital	1,827
Retained Earnings	6,834
Treasury Stock	(5,767)
Total equity	\$ 2,894
Liabilities & Equity	\$13,362

(Point in time)

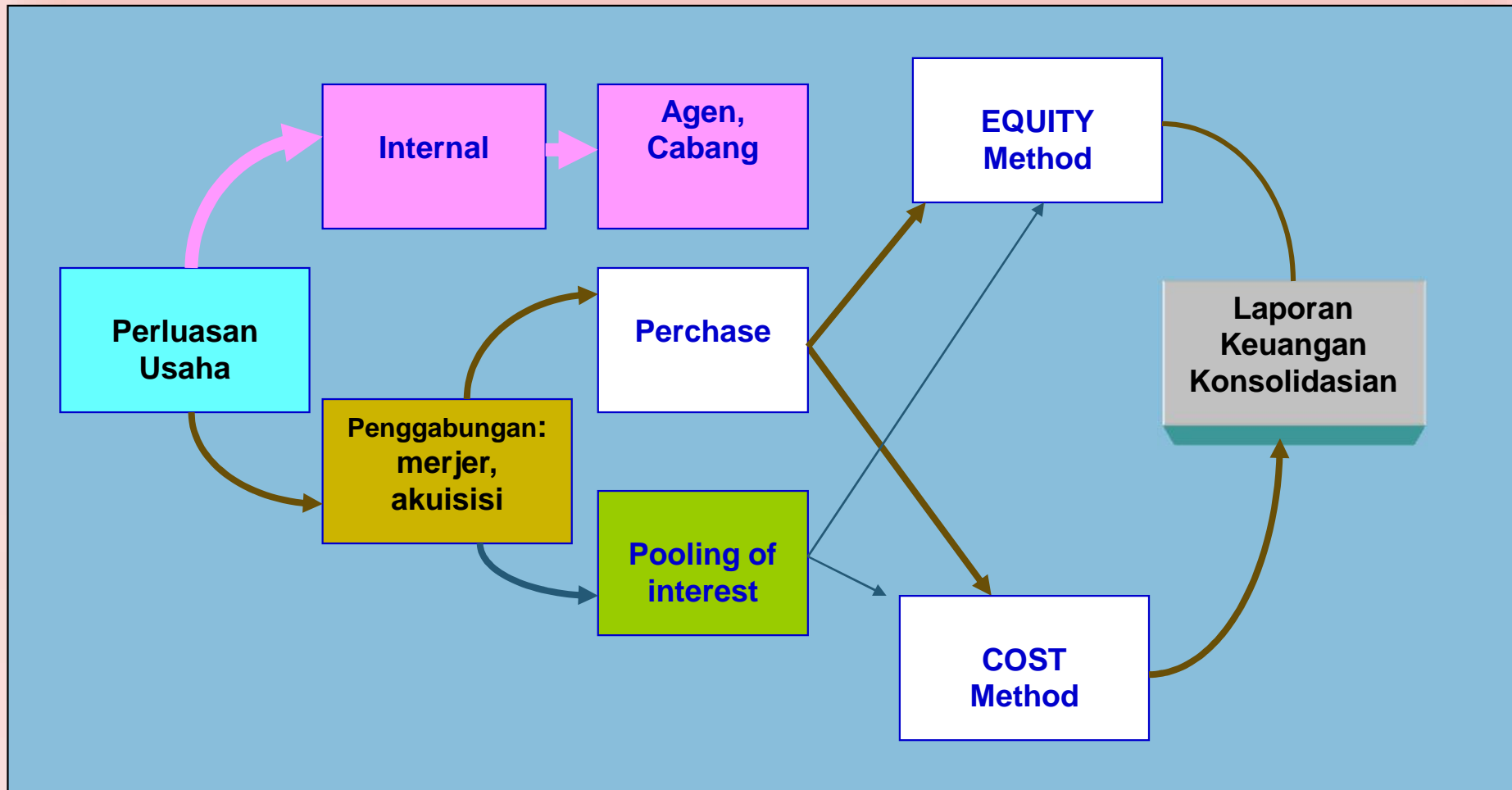
(Point in time)

Dec. 31, 2000

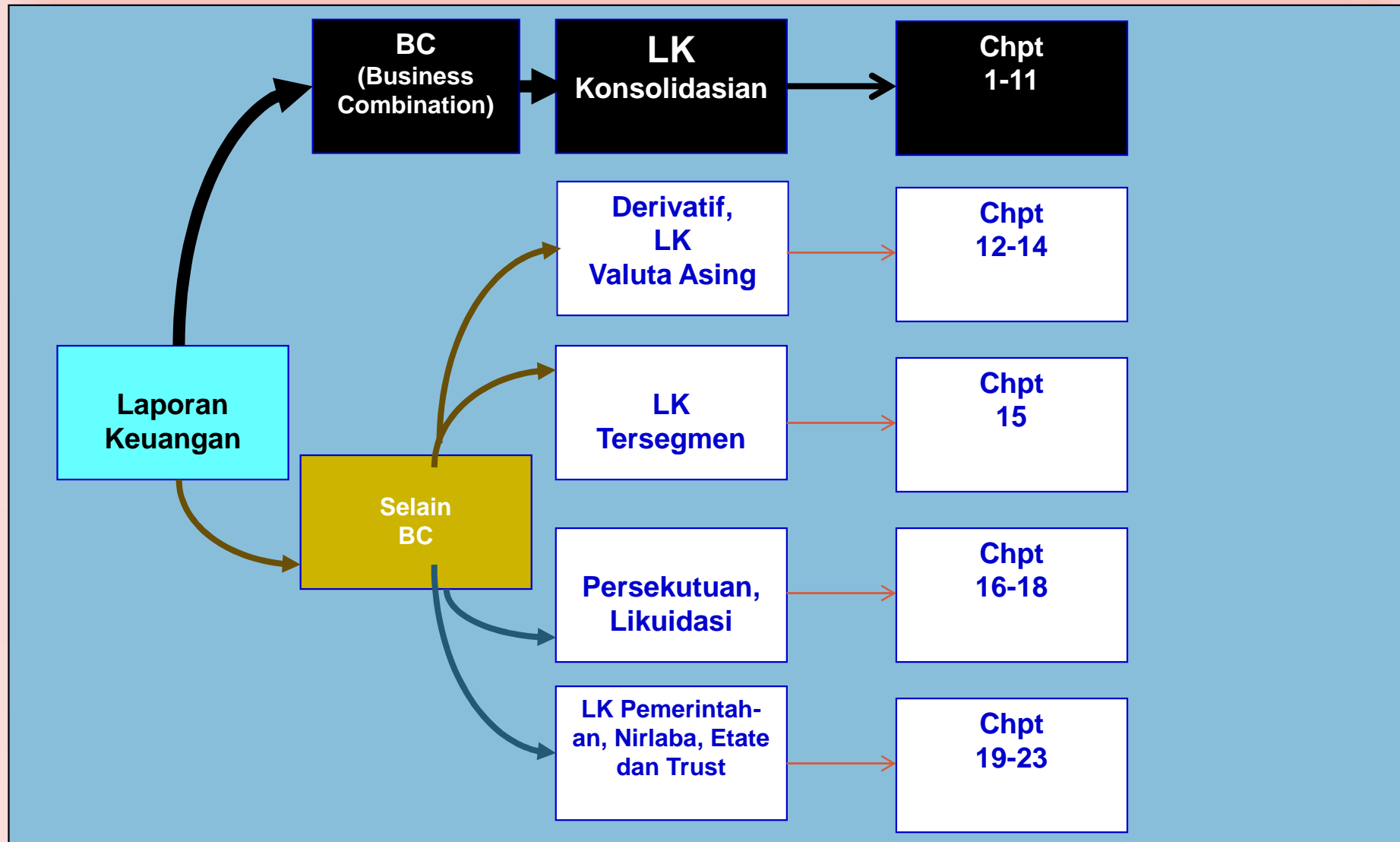
(Period of time)

Dec. 31, 2001

ORGANISASI PEMBAHASAN-1



ORGANISASI PEMBAHASAN-2 (Beams et al.)



Beams et al. (2012)

ADVANCED ACCOUNTING

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Beams et al. (2012)

ADVANCED ACCOUNTING



Beams et al. (2012)

- 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

Beams et al. (2012)

- Bab 1: latar belakang, diperlukannya kombinasi bisnis, bentuk dan dampak ekonomi dari kombinasi bisnis.
- Bab 2: metode akuntansi ekuitas lengkap sebagai konsolidasi satu baris, dan pendekatan ini terintegrasi sepanjang bab-bab berikutnya pada konsolidasian.
- Bab 3: penyusunan Laporan Keuangan Konsolidasian, nilai wajar aset bersih perusahaan yang dapat diidentifikasi dan goodwill yang tersirat.
- Bab 4: teknik dan prosedur kertas kerja, menekankan tiga-bagian, pendekatan menyeluruh kertas kerja laporan keuangan vertikal

Beams et al. (2012)

Bab 5 – 7: mencakup transaksi antar perusahaan untuk persediaan, aset tanaman (*plant assets*) dan obligasi.

- Lampiran untuk Bab 5 mengulas persyaratan akuntansi SEC

Beams et al. (2012)

Bab 8 : membahas perubahan dalam tingkat kepemilikan anak perusahaan,

Bab 9 : memperkenalkan struktur afiliasi yang lebih kompleks.

Bab 10: konsolidasian yang berhubungan dengan topik: saham preferen perusahaan anak, laba per saham konsolidasian, dan pajak pendapatan untuk badan usaha konsolidasian.

- Suplemen elektronik untuk bab 10 mencakup akuntansi perusahaan cabang.

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