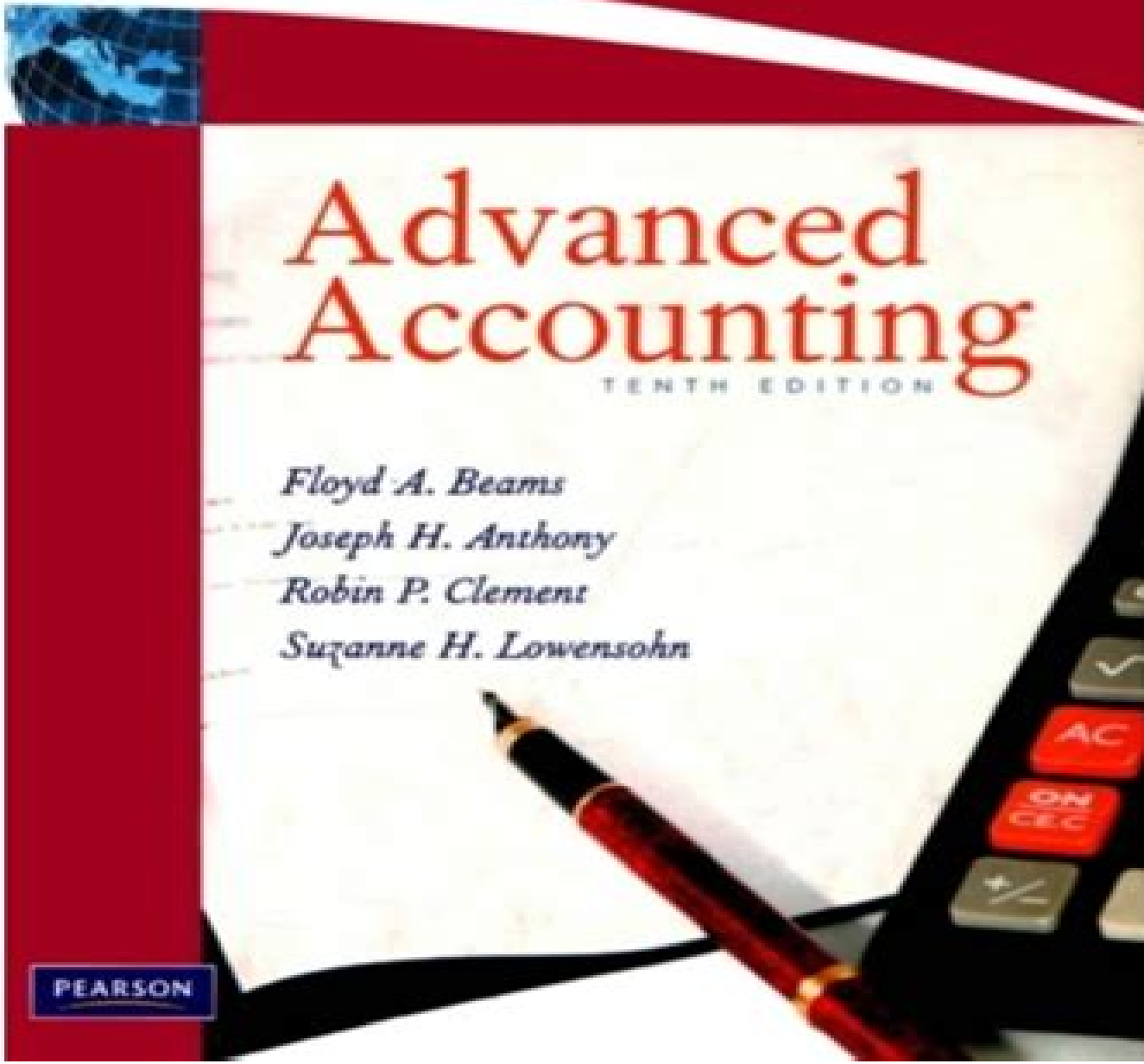




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Akuntansi Keuangan Lanjutan Berbasis IFRS & SAK Terbaru Buku 1 Eddy Winarso, Nunung Nuryani, 2020-08-01 Buku Akuntansi Keuangan Lanjutan Berbasis IFRS dan SAK Terbaru buku 1 ditujukan kepada mereka yang berminat untuk mempelajari dan mendalami mengenai laporan keuangan konsolidasi Pada umumnya adalah mahasiswa yang mengambil matakuliah pada semester lima atau semester enam Buku ini diawali dengan apa dan bagaimana penggabungan usaha business combination yaitu apakah akusisi aktiva bersih net assets atau akusisi saham stock acquisition berdasarkan SAK 22 Apabila akuisisi yang terjadi adalah akuisisi aktiva bersih maka peristiwa tersebut dinamakan merger atau konsolidasi dan sebelum penggabungan usaha dilaksanakan laporan posisi keuangan masing-masing perusahaan harus disusun berdasarkan nilai wajar SAK 65 dan hanya ada 1 perusahaan tunggal yang melanjutkan dari penggabungan usaha tersebut dan perusahaan yang lama dilikuidasi Apabila peristiwa penggabungan usaha adalah akusisi saham maka dinamakan akuisisi atau afiliasi dan tidak ada perusahaan yang dilikuidasi Dalam peristiwa akuisis harus diperhatikan berapa besar kendali yang diperoleh perusahaan induk terhadap perusahaan anak apakah 100% atau kurang dari 100% dan bagaimana excess yang timbul pada saat akuisisi hal ini akan dibahas tuntas pada buku ini Setelah akusisi berhasil maka perusahaan induk dan perusahaan anak merupakan 1 entitas dan perusahaan induk harus membuat laporan keuangan konsolidasi pada tanggal akuisisi dan untuk setiap akhir periode berdasarkan SAK 65 Setelah akuisisi saham perusahaan induk mencatat investasi saham pada perusahaan anak pada tanggal akuisisi berdasarkan harga perolehan at cost dengan menggunakan metode pembelian by purchase maka untuk selanjutnya perusahaan induk harus menggunakan metode ekuitas equity method berdasarkan SAK 15 maka setiap perubahan yang terjadi pada perusahaan anak yaitu laba atau rugi dan dividen yang diumumkan dan dibayarkan kepada pemegang saham sebagai penyesuaian terhadap nilai investasi saham perusahaan anak Maka dalam laporan keuangan konsolidasi akan timbul akun timbal balik antara perusahaan induk dan perusahaan anak maka harus dieliminasi oleh karena itu diperlukan kertas kerja laporan keuangan konsolidasi Selanjutnya dalam perjalanan proses bisnis akan terjadi transaksi antara perusahaan induk dan perusahaan anak yang berkaitan dengan down stream or up stream Persediaan inventory Aktiva tetap yang tidak dapat disusutkan land dan yang dapat disusutkan plant assets serta obligasi bond yang diterbitkan apakah Induk yang menjual atau menerbitkan kemudian dimiliki oleh perusahaan anak atau sebaliknya maka pada kertas kerja laporan keuangan konsolidasi harus dilakukan penyesuaian adjustment terhadap akun-akun tersebut Hal tersebut akan dibahas secara detail pada buku ini Buku persembahkan penerbit ByPass Bypass **A - Airports** British Library, 2012-05-21 No detailed description available for A Airports Akuntansi Keuangan Lanjutan Prof. Dr. Bandi, M.Si., Ak., CA., CTA., CPA., 2025-01-08 Akuntansi Keuangan Lanjutan di dalam buku ini membahas berbagai topik penting dalam aplikasi akuntansi lanjutan termasuk persekutuan usaha patungan penjualan angsuran penjualan konsinyasi pusat dan cabang Selain itu juga memberikan pemahaman mendalam tentang bagaimana mengelola dan melaporkan

transaksi bisnis dengan melibatkan struktur perusahaan yang lebih kompleks Penyajian dalam buku ini tidak hanya fokus pada teori tetapi juga terdapat studi kasus dan contoh aplikatif untuk membantu pembaca memahami bagaimana menerapkan konsep ini dalam konteks nyata Dengan demikian buku ini akan menjadi panduan berharga bagi para profesional akuntansi yang ingin memperdalam pemahaman mereka tentang akuntansi keuangan lanjutan mahasiswa tingkat lanjut serta siapa pun yang tertarik untuk mengenali dan mengatasi tantangan nyata di bidang akuntansi Setiap bab dalam buku ini menguraikan prinsip akuntansi yang khusus untuk setiap topik terdiri dari Persekutuan dan Usahanya Pembubaran karena Perubahan Pemilik Likuidasi Likuidasi Berangsur Usaha Patungan Penjualan Angsuran Penjualan Konsinyasi Hubungan Kantor Pusat dan Kantor Cabang Hubungan Kantor Pusat dan Kantor Cabang untuk Masalah Khusus Hubungan Kantor Pusat dan Kantor Cabang di Luar Negeri

Akuntansi Keuangan Lanjutan 1 Eddy Winarso, SE, MSi, PhD, Ak, CA, 2020-07-01

Buku ini pertama tama membahas mengenai persekutuan partnership secara lengkap dibahas dari pembentukan sampai dengan likuidasi Hal ini perlu diketahui oleh mahasiswa karena persekutuan masih banyak di Indoensia dalam bentuk UMKM yang menggunakan modal sendiri tanpa menerbitkan saham dan lain lain Oleh karenanya harus ditegaskan secara hukum bagaimana pengikatannya antar anggota yang dibahas dalam Bab 1 yaitu pembentukan persekutuan Setelah dibentuk bagaimana mengoperasikan persekutuan tersebut standar apa yang digunakan dan bagaimana pendistribusian laba yang diperoleh dibahas pada Bab 2 Sesuai dengan karakteristik persekutuan yaitu limited life maka kemungkinan terjadi pembubaran yang dibahas di Bab 3 yaitu apabila ada anggota yang akan masuk atau ada anggota yang mengundurkan diri Pembahasan selanjutnya mengenai persekutuan diakhiri dengan likuidasi dibahas pada Bab 4 dan Bab 5 Pembahasan selanjutnya mengenai joint venture usaha patungan yang mempunyai karakteristik yang hampir sama dengan persekutuan namun ini dalam skala besar yang berbentuk perusahaan untuk mengelola suatu proyek dengan pendanaan cukup besar yang dikelola bersama baik secara jangka panjang maupun jangka pendek Joint venture bisa berbentuk permanen atau temporer tergantung objek yang dikelola Hal ini dibahas dalam Bab 6 Bab 7 membahas mengenai konsinyasi ini pun masih relevan dengan kondisi ekonomi sekarang dimana masih banyak kegiatan bisnis yang dilakukan dengan cara konsinyasi baik bersifat sementara atau memang proses bisnisnya harus dilakukan dengan cara konsinyasi Sistem ini biasanya terjadi pada perusahaan jasa transportasi logistik dan perusahaan yang bergerak di bidang percetakan dan fesyen Sementara Bab 8 dan Bab 9 membahas penjualan angsuran installment hal ini juga masih banyak dilakukan oleh perusahaan tidak hanya di bidang real estate tetapi sekarang sudah ke semua produk kebutuhan rumah tangga Hal ini juga terkait dengan daya beli masyarakat dan penghasilan yang terbatas maka dibahas bagaimana membeli kendaraan secara angsuran yang secara detil dibahas pada Bab 9 Bab 10 dan bab 11 membahas mengenai perusahaan yang sudah berkembang dengan membentuk cabang Bagaimana akuntansi untuk cabang dan pusat secara standar akuntansi dan bagaimana menyusun laporan keuangan gabungan antara kantor pusat dan kantor cabang Saat ini pun banyak perusahaan yang mempunyai

cabang dan bagian akuntansi mengalami kesulitan dalam menyusun laporan keuangan gabungan. Sehubungan dengan hal tersebut dalam buku ini dipandu bagaimana menyusun laporan keuangan gabungan secara sistematis. Buku persembahan penerbit Bypass. *Akuntansi Keuangan Lanjutan: Masalah Khusus* Dr. Adanan Silaban, S.E., M.Si., Ak., C.A., 2024-08-08. Buku ini disusun berdasarkan pengalaman penulis mengampu mata kuliah Akuntansi Keuangan Lanjutan lebih dari 25 tahun dan membaca Standar Akuntansi Keuangan dan literatur terbaru. Masalah khusus yang dibahas dalam buku ini meliputi Akuntansi Persekutuan, Akuntansi Entitas Ventura Bersama, Pengakuan Pendapatan, Akuntansi Konsinyasi, Penjualan Cicilan dan Akuntansi Kantor Cabang. Akuntansi keuangan lanjutan : kombinasi bisnis Adanan Silaban, Meilinda Stefani Harefa, 2024-07-02. Buku Akuntansi Keuangan Lanjutan Kombinasi Bisnis memberikan pemahaman mendalam tentang konsep dan teknik akuntansi yang diterapkan dalam konteks kombinasi bisnis. Buku ini dirancang untuk profesional akuntansi mahasiswa dan praktisi bisnis yang ingin memperdalam pengetahuan mereka mengenai aspek lanjutan akuntansi keuangan yang berkaitan dengan penggabungan, akuisisi dan konsolidasi entitas bisnis. Dalam buku ini pembaca akan diajak untuk mengeksplorasi berbagai topik penting seperti pengakuan dan pengukuran goodwill, penilaian aset dan kewajiban dalam kombinasi bisnis, serta penyajian laporan keuangan konsolidasi. Penjelasan disertai dengan studi kasus contoh praktis dan solusi atas tantangan umum yang dihadapi dalam proses kombinasi bisnis. Dengan pendekatan yang sistematis dan komprehensif, buku ini bertujuan untuk memberikan alat dan teknik yang diperlukan untuk menganalisis dan melaporkan kombinasi bisnis secara efektif sehingga memfasilitasi pengambilan keputusan yang lebih baik dan transparansi keuangan yang lebih tinggi. *Books in Print*, 1994. *Subject Catalog* Library of Congress, **Advanced Accounting** Floyd A. Beams, John A. Brozovsky, Craig D. Shoulders, 2000. For junior senior level courses in Advanced Accounting. This in depth presentation of consolidation explains each topic with a discussion of contemporary accounting theory and practice. An abundance of examples and illustrations e.g. partial working papers, illustrative financial statements, account analyses, journal entries, schedules etc. are integrated throughout the text to support concepts described in the narrative. The Seventh Edition features updated implementation procedures for new developments in accounting and new financial accounting and reporting standards. NEW. Reflects the input of two new authors drawing on their knowledge of the subject matter and teaching experience to bring a new perspective to the book and new ideas for presentations that work in the classroom. NEW. Describes FASB changes to consolidations and business combinations. Updates the earnings per share section to reflect FASB Statement No. 128. Updates sections on disclosures about business segments to include FASB Statement No. 131. Updates the foreign currency section for derivatives and hedging activities under FASB statement No. 133. Prepares students for accounting under forthcoming pronouncements. **American Book Publishing Record**, 2005.

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