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Eddy Winarso, SE, MSi, PhD, Ak, CA



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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 akuisisi aktiva bersih net assets atau akuisisi 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 akuisisi saham maka dinamakan akuisisi atau afiliasi dan tidak ada perusahaan yang dilikuidasi. Dalam peristiwa akuisisi 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 akuisisi 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.

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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 Indonesia 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 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 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: 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 *Beams: Advanced Accounting, Global Edition* Floyd A. Beams,Joseph H. Anthony,Bruce Bettinghaus,Kenneth Smith,2015-02-27 For undergraduate and graduate courses in advanced accounting Advanced Accounting Twelfth Edition is an in depth guide to accounting that reflects the most up to date business developments This comprehensive textbook addresses practical financial reporting problems while reflecting recent business developments and changes in accounting standards This edition aligns with the Financial Accounting Standards Board Accounting Standards Codification Teaching and Learning Experiences Use a program that presents a better teaching and learning experience for you and your students Provide a text with real world context Students learn how to apply key accounting concepts by learning from real world examples reports from popular companies and up to date coverage of businesses Tailor the material to your needs You have the option to add your own material or third party content Offer the latest information The text has been updated to include the latest U S and international reporting standards **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 pronouncem 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,1982

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Table of Contents Advanced Accounting Floyd Beams 10th Edition

1. Understanding the eBook Advanced Accounting Floyd Beams 10th Edition
 - The Rise of Digital Reading Advanced Accounting Floyd Beams 10th Edition
 - Advantages of eBooks Over Traditional Books
2. Identifying Advanced Accounting Floyd Beams 10th Edition
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Advanced Accounting Floyd Beams 10th Edition
 - User-Friendly Interface
4. Exploring eBook Recommendations from Advanced Accounting Floyd Beams 10th Edition
 - Personalized Recommendations
 - Advanced Accounting Floyd Beams 10th Edition User Reviews and Ratings
 - Advanced Accounting Floyd Beams 10th Edition and Bestseller Lists

5. Accessing Advanced Accounting Floyd Beams 10th Edition Free and Paid eBooks
 - Advanced Accounting Floyd Beams 10th Edition Public Domain eBooks
 - Advanced Accounting Floyd Beams 10th Edition eBook Subscription Services
 - Advanced Accounting Floyd Beams 10th Edition Budget-Friendly Options
6. Navigating Advanced Accounting Floyd Beams 10th Edition eBook Formats
 - ePub, PDF, MOBI, and More
 - Advanced Accounting Floyd Beams 10th Edition Compatibility with Devices
 - Advanced Accounting Floyd Beams 10th Edition Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Advanced Accounting Floyd Beams 10th Edition
 - Highlighting and Note-Taking Advanced Accounting Floyd Beams 10th Edition
 - Interactive Elements Advanced Accounting Floyd Beams 10th Edition
8. Staying Engaged with Advanced Accounting Floyd Beams 10th Edition
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Advanced Accounting Floyd Beams 10th Edition
9. Balancing eBooks and Physical Books Advanced Accounting Floyd Beams 10th Edition
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Advanced Accounting Floyd Beams 10th Edition
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Advanced Accounting Floyd Beams 10th Edition
 - Setting Reading Goals Advanced Accounting Floyd Beams 10th Edition
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Advanced Accounting Floyd Beams 10th Edition
 - Fact-Checking eBook Content of Advanced Accounting Floyd Beams 10th Edition
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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