ACCOUNTANCY : INFORMATION FOR DECISION MAKING

ACCOUNTING

AKUNTANSI KEUANGAN
AKUNTANSI NON KEUANGAN

KEGIATAN AKUNTANSI MELIPUTI

1. Mengidentifikasi dan mengukur data yang relevan untuk suatu pengambilan keputusan
2. Memproses data untuk menjadi informasi
3. Pengkomunikasian informasi kepada pemakai laporan

TUJUAN AKUNTANSI

Menyajikan informasi ekonomi dari suatu kesatuan ekonomi kepada pihak-pihak yang berkepentingan.

ACCOUNTING FUNCTION

1. Menghitung hasil usaha yang dicapai kemudian menilai apakah pimpinan perusahaan telah melaksanakan tugas dan kewajiban yang telah dibebankan oleh pemilik sesuai dengan tujuan yang ingin dicapai
2. Membantu mengamankan dan mengawasi semua hak dan kewajiban perusahaan khususnya dari segi keuangan

FINANCIAL ACCOUNTING INFORMATION

Intern Users

Extern Users

PEMBUKUAN VS AKUNTANSI

PRINCIPLES OF ACCOUNTING

- Going Concern
- Business Entitiy
- Accounting Period
- Measurement Unit
- Historical Cost Measurement
- Objective Evidence
- Full Disclosure
- Consistency
- Conservatism
- Materiality
- Matching Expense with Revenue
- Revenue Recognition

Tiga bentuk dan Tiga jenis badan usaha

Tujuan Usaha

KEGIATAN USAHA

Dana berasal dari pemilik atau kreditur--→ Usaha

--→ Diperoleh berupa dana lagi

ACCOUNTING CYCLES

1. Transaksi
2. Diinput
3. Digolongkan
4. Diihtisarkan
5. Dikomunikasikan

FINANCIAL STATEMENT

KARAKTERISTIK LAPORAN KEUANGAN

1. Dapat dipahami
2. Relevan
3. Keandalan

ISI LAPORAN KEUANGAN

1. Neraca
2. Laba-Rugi
3. Laporan perubahan equitas
4. Laporan Arus Kas
5. Catatan atas Laporan Keuangan

Jasa	Pendapatan
	Beban Operasional
Dagang	Pendapatan
	HPP
	Beban Operasional
Manufacture	Pendapatan
	HPP
	Biaya Operasional

PT QQ
Balanced Sheets
For Year Ended, Dec, 31, 2008

ASSET

Current Asset

Cash
Account Receivable
Less:Allowance for bad debt
Inventory :
Raw Material
Work In Process
Finished Good

FixedAssets :

Land
Building
Less: Accumulated depreciation of building

LIABILITIES & CAPITAL

Liabilities

Capital

PT QQ
Income Statement
For Year Ended, Dec, 31, 2008

ASSET

Current Asset

Cash
Account Receivable
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Inventory :
Raw Material
Work In Process
Finished Good

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Less: Accumulated depreciation of building

LIABILITIES & CAPITAL

Liabilities

Capital

PT QQ
Income Statement
For Year Ended Dec,31, 2008

SALES		XX
Cost of Goods Sold		
Finished Goods Inventory, Jan 1, 2008		
Cost of Goods Manufactured *)	XX	
Cost of FinishedGoods available for sale	XX+	
Less:Fineshed Goods Inventory, Dec, 31	XX	
Cost of Goods Sold	(XX)	
Gross profit		(XX)
Operating Expense		XX
Net Income		(XX)
		XX

PT QQ
Statement of Cost of Goods Manufactured
For Year Ended Dec,31, 2008

WORK IN PROCESS INVENTORY, JAN, 1, 2008			XX
Direct materials :			
Direct materials inventory, Jan 1, 2008	XX		
Direct materials Purchases	XX		
Cost of direct materials available for use	XX		
Less: Direct materials inventory, Dec, 31,	XX		
Cost of direct materials placed in production	(XX)		
Direct Labour		XX	
Factory overhead :		XX	
Indirect labor			
Depreciation of factory equipment			
Heat, light, and power for production	XX		
Factory maintenance	XX		
Depreciation of factory building	XX		
Miscellaneous factory cost	XX		
Total factory overhead	XX		
Total manufacturing cost	XX		
Total work in process during period	XX		
Less:work in process inventory, Dec, 31.2008	XX+		
Cost of goods manufactured		XX+	
			XX+
			XX
			(XX)
			XX

KASUS

DIKETAHUI

AKUN-AKUN PT QQ SELAMA TAHUN 2008 ADALAH SEBAGAI BERIKUT

▣	Cash	Rp. 2.000.000,-
▣	Depreciation expense of machine	Rp. 6.000.000,-
▣	Depreciation expense of office equipment	Rp. 5.300.000,-
▣	Bank Payable	Rp250.675.000,-
▣	Allowance for Bad Debt	Rp. 2.500.000,-
▣	Direct Material Inventory, Jan 1, 2008	Rp. 10.000.000,-
▣	Work in Process Inventory Jan 1, 2008	Rp. 15.000.000,-
▣	Finished Goods Inventory Jan 1, 2008	Rp. 40.000.000,-
▣	Building	Rp.570.000.000,-
▣	Accumulated Depreciation of Office Equipment	Rp. 12.000.000,-
▣	Direct Material Purchases	Rp. 50.000.000,-
▣	Freight In	Rp. 1.000.000,-
▣	Direct Labor	Rp. 25.000.000,-
▣	Office Salaries Expense	Rp. 35.000.000,-
▣	Depreciation expense of building	Rp. 7.500.000,-
▣	Machine	Rp. 105.000.000,-

KASUS

DIKETAHUI

Account Receivable	Rp. 15.750.000,-
Account Payable	Rp. 125.512.000,-
Capital Stock	Rp. 1.000.000.000,-
Retained Earning	Rp. 667.563.000,-
Sales	Rp. 200.000.000,-
Direct Material Inventory ,Dec ,31, 2008	Rp. 28.000.000,-
Work in Process Inventory, Dec ,31, 2008	Rp. 27.500.000,-
Finished Goods Inventory, Dec ,31, 2008	Rp. 35.000.000,-
Accumulated Depreciation of Building	Rp. 75.000.000,-
Office Equipment	Rp. 89.000.000,-
Indirect labor	Rp. 10.000.000,-
Heat, Light & Power Factory Expenses	Rp. 7.500.000,-
Accumulated Depreciation of Machine	Rp. 15.000.000,-
Factory Building	Rp. 600.000.000,-
Advertising Expense	Rp. 25.000.000,-
Depreciation expense of factory building	Rp . 9. 750.000,-
Accumulated Depreciation of Factory Building	Rp. 24.000.000,-
Land	Rp. 700.000.000

KASUS

DIMINTA BUAT:

NERACA DAN LABA-RUGI UNTUK PT. QQ SELAMA TAHUN 2008