



SUMBER DAYA KEUANGAN & TEKNOLOGI

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What Is Accounting?

Accounting is the recording, classifying, summarizing, and interpreting of financial events and transactions in an organization to provide management and other interested parties the financial information they need to make good decisions about its operation.

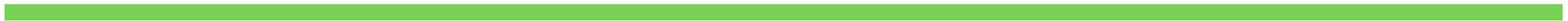
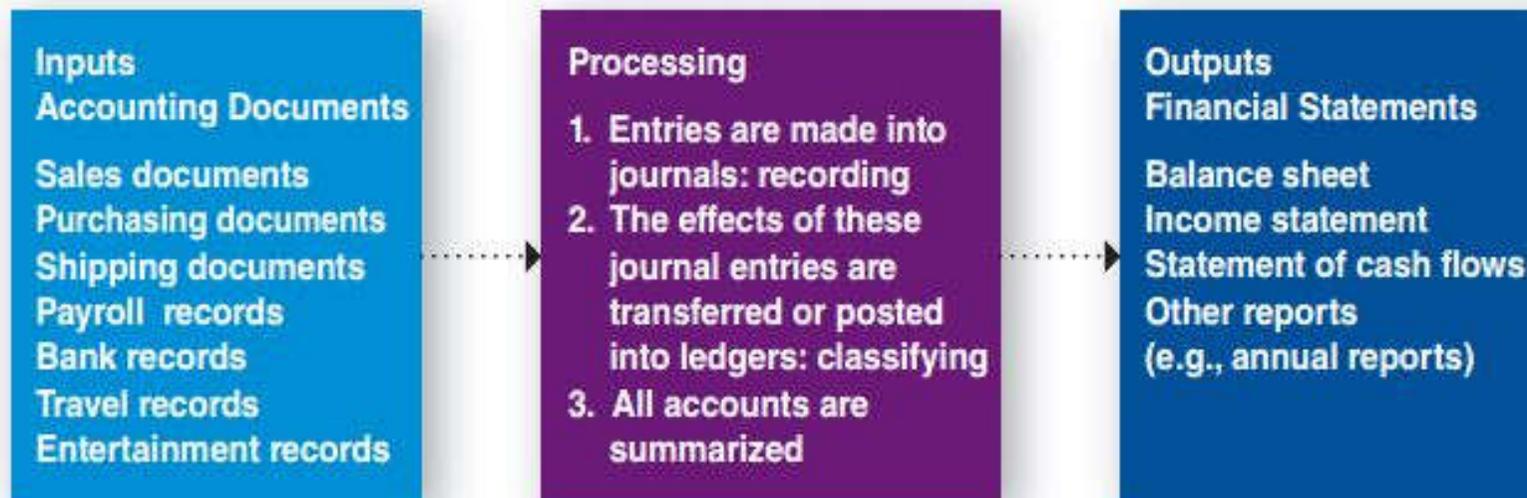


FIGURE 17.1 THE ACCOUNTING SYSTEM

The inputs to an accounting system include sales documents and other documents. The data are recorded, classified, and summarized. They're then put into summary financial statements such as the income statement and balance sheet and statement of cash flows.



ACCOUNTING DISCIPLINES

USERS	TYPE OF REPORT
<ul style="list-style-type: none">• Government taxing authorities (e.g., the Internal Revenue Service)	<ul style="list-style-type: none">• Tax returns
<ul style="list-style-type: none">• Government regulatory agencies	<ul style="list-style-type: none">• Required reports
<ul style="list-style-type: none">• People interested in the organization's income and financial position (e.g., owners, creditors, financial analysts, suppliers)	<ul style="list-style-type: none">• Financial statements found in annual reports (e.g., income statement, balance sheet, statement of cash flows)
<ul style="list-style-type: none">• Managers of the firm	<ul style="list-style-type: none">• Financial statements and various internally distributed financial reports

Financial Accounting

Financial accounting differs from managerial accounting in that the financial information and analyses it generates are for people primarily outside the organization



Auditing

Reviewing and evaluating the information used to prepare a company's financial statements is referred to as auditing.



Tax Accounting

A tax accountant is trained in tax law and is responsible for preparing tax returns, or developing tax strategies. Since governments often change tax policies according to specific needs or objectives, the job of the tax accountant is always challenging

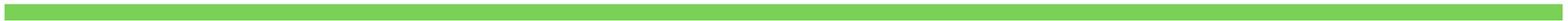
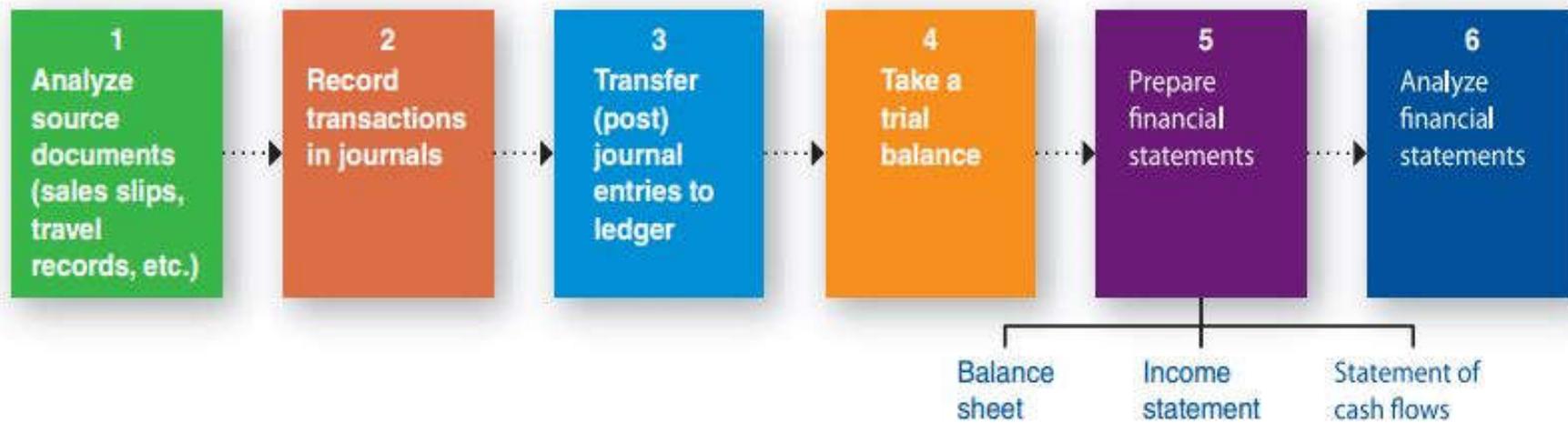


FIGURE 17.4 STEPS IN THE ACCOUNTING CYCLE



1. The balance sheet, which reports the firm's financial condition on a specific date.
 2. The income statement, which summarizes revenues, cost of goods, and expenses (including taxes), for a specific period and highlights the total profit or loss the firm experienced during that period.
 3. The statement of cash flows, which provides a summary of money coming into and going out of the firm. It tracks a company's cash receipts and cash pay
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Penjualan bersih	41,802,073	2o, 23	41,204,510	<i>Net sales</i>
Harga pokok penjualan	<u>(20,709,800)</u>	2o, 24	<u>(19,984,776)</u>	<i>Cost of goods sold</i>
LABA BRUTO	21,092,273		21,219,734	GROSS PROFIT
Beban pemasaran dan penjualan	(7,719,088)	2o, 25a	(7,839,387)	<i>Marketing and selling expenses</i>
Beban umum dan administrasi	(3,917,171)	2o, 25b	(3,875,371)	<i>General and administration expenses</i>
Penghasilan/(beban) lain-lain, bersih	<u>2,822,616</u>	26	<u>(9,212)</u>	<i>Other income/(expenses), net</i>
LABA USAHA	12,278,630		9,495,764	OPERATING PROFIT
Penghasilan keuangan	15,776		3,579	<i>Finance income</i>
Biaya keuangan	<u>(108,642)</u>		<u>(127,682)</u>	<i>Finance costs</i>
LABA SEBELUM PAJAK PENGHASILAN	12,185,764		9,371,661	PROFIT BEFORE INCOME TAX
Beban pajak penghasilan	<u>(3,076,319)</u>	2r, 14a	<u>(2,367,099)</u>	<i>Income tax expense</i>
LABA	9,109,445		7,004,562	PROFIT
Penghasilan (rugi) komprehensif lain	*			<i>Other comprehensive income (loss)</i>
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				<i>Items that will not be reclassified to profit or loss:</i>
Pengukuran kembali kewajiban imbalan kerja jangka panjang	369,000	2s	136,891	<i>Remeasurements of long-term employee benefits obligations</i>
Pajak terkait atas penghasilan komprehensif lain	<u>(92,250)</u>		<u>(34,223)</u>	<i>Related tax on other comprehensive income</i>
Jumlah penghasilan komprehensif lain, bersih	276,750		102,668	Total other comprehensive income, net of tax
JUMLAH PENGHASILAN KOMPREHENSIF	9,386,195		7,107,230	TOTAL COMPREHENSIVE INCOME
Laba sebelum bunga, pajak, penyusutan dan amortisasi (EBITDA)	<u>13,055,881</u>	36	<u>10,149,844</u>	<i>Earnings before interest, tax, depreciation and amortization (EBITDA)</i>
LABA BERSIH PER SAHAM DASAR (dinyatakan dalam nilai penuh Rupiah per saham)	1,194	2v, 28	918	BASIC EARNINGS PER SHARE <i>(expressed in Rupiah full amount per share)</i>

PT ABC
LAPORAN CASH FLOW
UNTUK TAHUN YANG BERAKHIR PADA 31 DESEMBER 2016
(dalam rupiah)

Arus kas yang berasal dari kegiatan operasional

Kas yang diterima dari pelanggan	800,000.00	
Dikurangi:		
Kas untuk membeli persediaan	(400,000.00)	
Kas untuk membayar biaya operasi	(100,000.00)	
Kas untuk membayar biaya bunga	(20,000.00)	
Kas untuk membayar pajak	(30,000.00)	
	(550,000.00)	
Allran kas bersih dari kegiatan operasional		250,000.00

Allran kas yang berasal dari kegiatan investasi

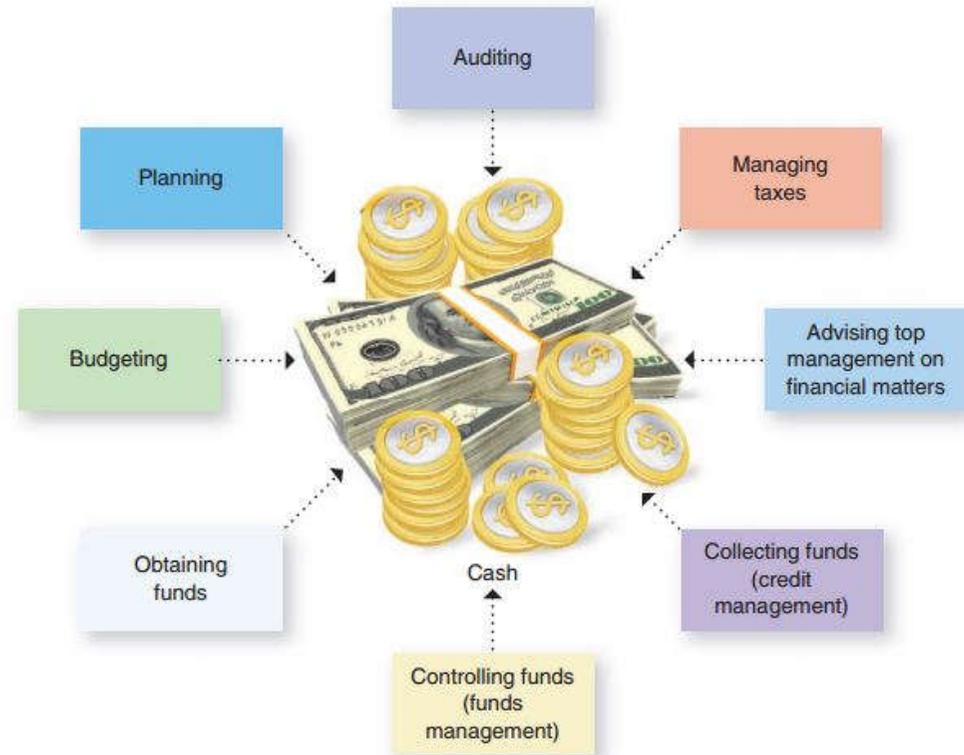
Kas masuk yang berasal dari penjualan investasi	60,000.00	
Kas keluar untuk membeli peralatan	(150,000.00)	
Allran kas bersih untuk kegiatan investasi		(90,000.00)

Allran kas dari kegiatan keuangan:

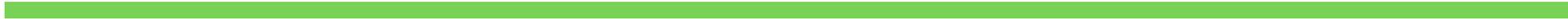
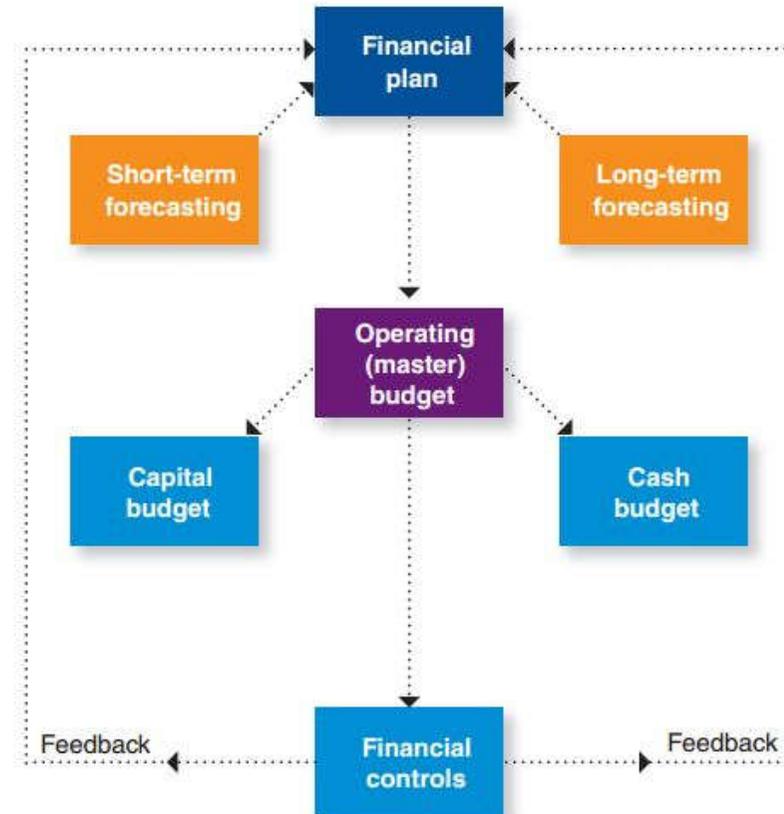
Kas yang diterima dari penjualan saham	200,000.00	
Dikurangi:		
Kas untuk membayar dividen	(25,000.00)	
Kas untuk membayar utang obligasi	(125,000.00)	
	(150,000.00)	
Allran kas masuk neto dari kegiatan keuangan		50,000.00

Kenaikan kas		210,000.00
Saldo kas pada awal tahun		50,000.00
Saldo kas pada akhir tahun		260,000.00

FINANCIAL MANAGERS DO



What Is Financial Management?



TASK POINT 1

1. Dampak Fintech bagi dunia bisnis
2. Fintech bagi tenaga kerja
3. P2P Lending bagi konsumsi masyarakat
4. E Wallet bagi bisnis dan konsumen
5. Digital banking bagi UMKM



TASK POINT 2

Good Finance or Bad Medicine?

Imagine that you have just earned your business degree and have been hired as a hospital administrator at a small hospital that, like many others, is experiencing financial problems. Having studied finance, you know that efficient cash management is important to all firms in all industries to meet the day-by-day operations of the firm. One way to ensure such efficiency is to use a carefully planned and managed inventory control system that can

reduce the amount of cash an organization has tied up in inventory. Being familiar with just-in-time inventory, you know it is a proven system that helps reduce the costs of managing inventory.

At a meeting of the hospital's executive committee, you recommend that the hospital save money by using a just-in-time inventory system to manage its drug supply. You suggest discontinuing the hospital's large

stockpile of drugs, especially expensive cancer treatment drugs that tie up a great deal of the hospital's cash, and shift to ordering them just when they are needed. Several members seem to like the idea, but the doctors in charge of practicing medicine and oncology are outraged, claiming you are sacrificing patients' well-being for cash. After debate, the committee says the decision is up to you. What will you do? What could result from your decision?

REFLEKSI

- Informasi penting hari ini
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- Manfaat penting dari informasi penting hari ini

- Tindak lanjut yang dapat saudara lakukan
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Thank You