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FINANCIAL
ACCOUNTING

EIGHTH
EDITION

Tools for Business
Decision Making

WILEY

INTRODUCTION

- How do you start a business?
- How do you determine whether your business is making or losing money?
- How should you finance expansion—should you borrow, should you issue stock, should you use your own funds?
- How do you convince banks to lend you money or investors to buy your stock?
- Success in business requires making **countless decisions**, and decisions require **financial information**.

What is Accounting?

Accounting consists of three basic activities—it

- ◆ **identifies,**
- ◆ **records, and**
- ◆ **communicates**

the economic events of an organization to interested users.

The purpose of financial information is to provide inputs for decision-making.

**Learning
Objective 1**
*Explain what
accounting is.*

Three Activities

Illustration 1-1

The activities of the accounting process

Identification



Select economic events (transactions)

Recording



Record, classify, and summarize

Communication



Prepare accounting reports



Analyze and interpret for users

The accounting process includes the **bookkeeping** function.

Forms of Business Ownership

Proprietorship

- ◆ Owned by one person
- ◆ Owner is often manager/operator
- ◆ Owner receives any profits, suffers any losses, and is personally liable for all debts

Partnership

- ◆ Owned by two or more persons
- ◆ Often retail and service-type businesses
- ◆ Generally unlimited personal liability
- ◆ Partnership agreement

Corporation

- ◆ Ownership divided into shares
- ◆ Separate legal entity organized under corporation law
- ◆ Limited liability

FORMS OF BUSINESS ORGANIZATION



Sole Proprietorship

- Simple to establish
- Owner controlled
- Tax advantages



Partnership

- Simple to establish
- Shared control
- Broader skills and resources
- Tax advantages



Corporation

- Easier to transfer ownership
- Easier to raise funds
- No personal liability

Who Uses Accounting Data?

INTERNAL USERS



Marketing

What price for a **Nokia** cell phone will maximize the company's net income?



Snack chips



Beverages

Management

Which **PepsiCo** product line is the most profitable? Should any product lines be eliminated?



Finance

Is cash sufficient to pay dividends to **SAP** shareholders?



Human Resources

Can we afford to give **Toyota** employees pay raises this year?

Illustration 1-2

Questions that internal users ask

Who Uses Accounting Data?

EXTERNAL USERS



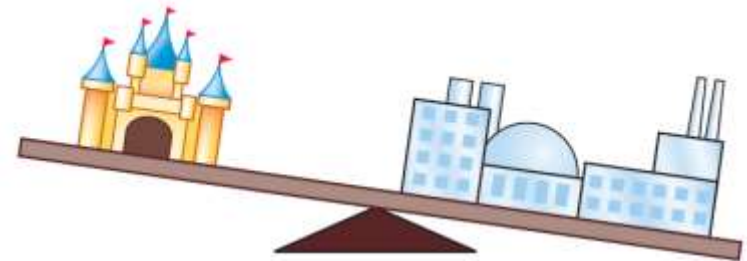
Investors

Is **Royal Dutch Shell** earning satisfactory income?



Creditors

Will **Singapore Airlines** be able to pay its debts as they come due?



Investors

How does **Disney** compare in size and profitability with **Time Warner**?

Learning Objective 2
Identify the users and uses of accounting.

Illustration 1-3

Questions that external users ask

The Building Blocks of Accounting

Ethics in Financial Reporting

Standards of conduct by which one's actions are judged as right or wrong, honest or dishonest, fair or not fair, are **ethics**.

Learning Objective 3

Understand why ethics is a fundamental business concept.

- ◆ Recent financial scandals include: **Enron** (USA), **Parmalat** (ITA), **Satyam Computer Services** (IND), **AIG** (USA), and others.
- ◆ Effective financial reporting depends on sound ethical behavior.

Ethics in Financial Reporting

1. Recognize an ethical situation and the ethical issues involved.

Use your personal ethics to identify ethical situations and issues. Some businesses and professional organizations provide written codes of ethics for guidance in some business situations.

2. Identify and analyze the principal elements in the situation.

Identify the **stakeholders**—persons or groups who may be harmed or benefited. Ask the question: What are the responsibilities and obligations of the parties involved?

3. Identify the alternatives, and weigh the impact of each alternative on various stakeholders.

Select the most ethical alternative, considering all the consequences. Sometimes there will be one right answer. Other situations involve more than one right solution; these situations require an evaluation of each and a selection of the best alternative.

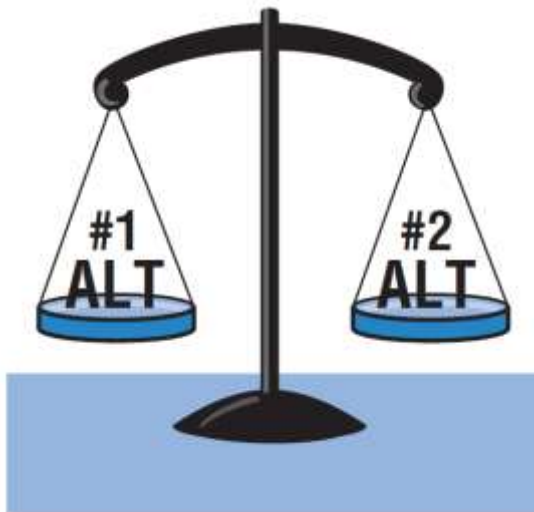


Illustration 1-4

Steps in analyzing ethics cases and situations

TYPES OF BUSINESS ACTIVITY.

Operating
Activities

**making and
selling**

Investing
Activities

**invested the cash
in equipment to
run the business,
such as sewing
equipment and
delivery vehicles.**

Financing
Activities

**came from personal
savings, and some
likely came from
outside sources
like banks.**

FINANCING ACTIVITIES

FINANCING ACTIVITIES

Two primary sources of outside funds are:

1. Borrowing money (debt)

- ◆ Amounts owed are called **liabilities** .
- ◆ Party to whom amounts are owed are creditors.
- ◆ **Notes payable** and **bonds payable** are different types of liabilities.

2. Issuing (selling) shares of stock for cash (equity).

- ◆ **Common stock** is the term used to describe the amount paid by stockholders for shares they purchase.
- ◆ Payments to stockholders are called **dividends** .



INVESTING ACTIVITIES

Purchase of resources a company needs to operate.

- ◆ Computers, delivery trucks, furniture, buildings.
- ◆ Resources owned by a business are called **assets** .
- ◆ **Investments** are another example of an investing activity.



OPERATING ACTIVITIES

Once a business has the assets it needs, it can begin its operations.

- ◆ **Revenues** - Amounts earned from the sale of products and other sources (**sales revenue** , **service revenue** , and **interest revenue**).
- ◆ **Inventory** - Goods available for sale to customers.
- ◆ **Accounts receivable** - Right to receive money from a customer as the result of a sale.



OPERATING ACTIVITIES

Once a business has the assets it needs, it can begin its operations.

- ◆ **Expenses** - cost of assets consumed or services used. (cost of goods sold , selling , marketing , administrative , interest , and income taxes expense).
- ◆ Liabilities arising from expenses include **accounts payable , interest payable , wages payable , sales taxes payable , and income taxes payable .**
- ◆ **Net income** – when revenues exceed expenses.
- ◆ **Net loss** – when expenses exceed revenues.

Measurement Principles

FAIR VALUE PRINCIPLE states that assets and liabilities should be reported at fair value (the price received to sell an asset or settle a liability).

Helpful Hint

Relevance and faithful representation are two primary qualities that make accounting information useful for decision-making.

FINANCIAL STATEMENTS

- To show how successfully your business performed during a period of time, you report its revenues and expenses in an **income statement**.
- To indicate how much of previous income was distributed to you and the other owners of your business in the form of dividends, and how much was retained in the business to allow for future growth, you present a **retained earnings statement**.
- To present a picture at a point in time of what your business owns (its assets) and what it owes (its liabilities), you prepare a **balance sheet/ financial position**.
- To show where your business obtained cash during a period of time and how that cash was used, you present a **statement of cash flows**.

Income statement.

- The income statement reports a company's revenues and expenses and resulting net income or loss for a period of time.
- Net income → predicting future net income

Income Statement

Illustration 1-4

SIERRA CORPORATION		
Income Statement		
For the Month Ended October 31, 2017		
Revenues		
Service revenue		\$10,600
Expenses		
Salaries and wages expense	\$5,200	
Rent expense	900	
Supplies expense	1,500	
Depreciation expense	40	
Interest expense	50	
Insurance expense	50	
Total expenses		<u>7,740</u>
Net income		<u>\$ 2,860</u>

- ◆ Reports revenues and expenses for a specific period of time .
- ◆ **Net income** – revenues exceed expenses.
- ◆ **Net loss** – expenses exceed revenues.
- ◆ Past net income provides information for **predicting future net income** .

▼ **Helpful Hint** The financial statement heading identifies the company, the type of statement, and the time period covered. Sometimes, another line indicates the unit of measure, e.g., "in thousands" or "in millions."

1-23

LO

FINANCIAL STATEMENTS

Income Statement

Illustration 1-4

SIERRA CORPORATION		
Income Statement		
For the Month Ended October 31, 2017		
Revenues		
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Insurance expense	50	
Total expenses		<u>7,740</u>
Net income		<u>\$ 2,860</u>

Retained Earnings Statement


Illustration 1-5

SIERRA CORPORATION	
Retained Earnings Statement	
For the Month Ended October 31, 2017	
Retained earnings, October 1	\$ 0
Add: Net income	<u>2,860</u>
	2,860
Less: Dividends	<u>500</u>
Retained earnings, October 31	<u>\$2,360</u>

Net income is needed to determine the ending balance in retained earnings .

Retained Earnings Statement.

- If the company is profitable → at the end of each period it **must decide** what portion of profits to pay to shareholders in dividends.
- And also **retain part of the profits to allow for further expansion**

	
SIERRA CORPORATION	
Retained Earnings Statement	
For the Month Ended October 31, 2017	
Retained earnings, October 1	\$ 0
Add: Net income	<u>2,860</u>
	2,860
Less: Dividends	<u>500</u>
Retained earnings, October 31	<u><u>\$2,360</u></u>

FINANCIAL STATEMENTS

Balance Sheet

Illustration 1-7

SIERRA CORPORATION	
Balance Sheet	
October 31, 2017	
<u>Assets</u>	
Cash	\$15,200
Accounts receivable	200
Supplies	1,000
Prepaid insurance	550
Equipment, net	<u>4,960</u>
Total assets	<u>\$21,910</u>
<u>Liabilities and Stockholders' Equity</u>	
<u>Liabilities</u>	
Notes payable	\$ 5,000
Accounts payable	2,500
Unearned service revenue	800
Salaries and wages payable	1,200
Interest payable	<u>50</u>
Total liabilities	\$ 9,550
<u>Stockholders' equity</u>	
Common stock	10,000
Retained earnings	<u>2,360</u>
Total stockholders' equity	<u>12,360</u>
Total liabilities and stockholders' equity	<u>\$21,910</u>

Retained Earnings Statement


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Add: Net income	<u>2,860</u>
	2,860
Less: Dividends	<u>500</u>
Retained earnings, October 31	<u>\$2,360</u>

Ending balance in retained earnings is needed in preparing the balance sheet .

Balance Sheet/Financial Position

- The balance sheet reports assets and claims to assets at a specific point in time.

 SIERRA CORPORATION Balance Sheet October 31, 2017		
<u>Assets</u>		
Cash		\$15,200
Accounts receivable		200
Supplies		1,000
Prepaid insurance		550
Equipment, net		4,960
Total assets		<u>\$21,910</u>
<u>Liabilities and Stockholders' Equity</u>		
Liabilities		
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Accounts payable	2,500	
Unearned service revenue	800	
Salaries and wages payable	1,200	
Interest payable	50	
Total liabilities		\$ 9,550
Stockholders' equity		
Common stock	10,000	
Retained earnings	2,360	
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Total liabilities and stockholders' equity		<u>\$21,910</u>

FINANCIAL STATEMENTS

Balance Sheet

Illustration 1-7

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Balance Sheet		
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Statement of Cash Flows

Illustration 1-8

SIERRA CORPORATION		
Statement of Cash Flows		
For the Month Ended October 31, 2017		
Cash flows from operating activities		
Cash receipts from operating activities	\$11,200	
Cash payments for operating activities	(5,500)	
Net cash provided by operating activities		\$ 5,700
Cash flows from investing activities		
Purchased office equipment	(5,000)	
Net cash used by investing activities		(5,000)
Cash flows from financing activities		
Issuance of common stock	10,000	
Issuance of note payable	5,000	
Payment of dividend	(500)	
Net cash provided by financing activities		14,500
Net increase in cash		15,200
Cash at beginning of period		0
Cash at end of period		<u>\$15,200</u>

STATEMENT OF CASH FLOWS

- to provide financial information about the cash receipts and cash payments of a business for a specific period of time.
- company's cash position

		
SIERRA CORPORATION		
Statement of Cash Flows		
For the Month Ended October 31, 2017		
Cash flows from operating activities		
Cash receipts from operating activities	\$11,200	
Cash payments for operating activities	<u>(5,500)</u>	
Net cash provided by operating activities		\$ 5,700
Cash flows from investing activities		
Purchased office equipment	<u>(5,000)</u>	
Net cash used by investing activities		(5,000)
Cash flows from financing activities		
Issuance of common stock	10,000	
Issuance of note payable	5,000	
Payment of dividend	<u>(500)</u>	
Net cash provided by financing activities		<u>14,500</u>
Net increase in cash		15,200
Cash at beginning of period		<u>0</u>
Cash at end of period		<u><u>\$15,200</u></u>

OTHER ELEMENTS OF AN ANNUAL REPORT

U.S. companies that are publicly traded must provide shareholders with an **annual report** .

The annual report always includes:

- ◆ Financial statements.
- ◆ Management discussion and analysis.
- ◆ Notes to the financial statements.
- ◆ Auditor's report.

ELEMENTS OF AN ANNUAL REPORT

Management Discussion and Analysis

Management discussion and analysis (MD&A) presents management's view on the company's ability to pay near-term obligations, its ability to fund operations and expansion, and its results of operations.

Management must highlight **favorable or unfavorable trends** and identify **significant events and uncertainties** that affect these three factors.

NOTES TO FINANCIAL STATEMENT

ELEMENTS OF AN ANNUAL REPORT

Notes to the Financial Statements

- ◆ Clarify the financial statements.
- ◆ Provide additional detail.

Notes are essential to understanding a company's operating performance and financial position.

ILLUSTRATION 1-11

Real World

COLUMBIA SPORTSWEAR COMPANY
Notes to Financial Statements
Revenue Recognition

We record wholesale, distributor, e-commerce and licensed product revenues when title passes and the risks and rewards of ownership have passed to the customer. Title generally passes upon shipment to, or upon receipt by, the customer depending on the terms of sale with the customer. Retail store revenues are recorded at the time of sale.

ELEMENTS OF AN ANNUAL REPORT

Auditor's Report

- ◆ **Auditor's** opinion as to the fairness of the presentation of the financial position and results of operations and their conformance with generally accepted accounting principles.
- ◆ Only certified public accountants (CPA) may perform audits.



Tujuh Langkah Dasar Siklus Akuntansi



1. Transaksi dianalisis dan dicatat dalam jurnal.
2. Transaksi diposting ke dalam buku besar.
3. Sebuah neraca saldo disiapkan, data penyesuaian disusun, dan sebuah kertas kerja diselesaikan.
4. Ayat penyesuaian dijurnal dan diposting.
5. Laporan keuangan disiapkan.
6. Ayat penutup dijurnal dan diposting.
7. Sebuah neraca saldo setelah *closing trial in*.

1. *Transaksi dianalisis dan dicatat dalam jurnal.*

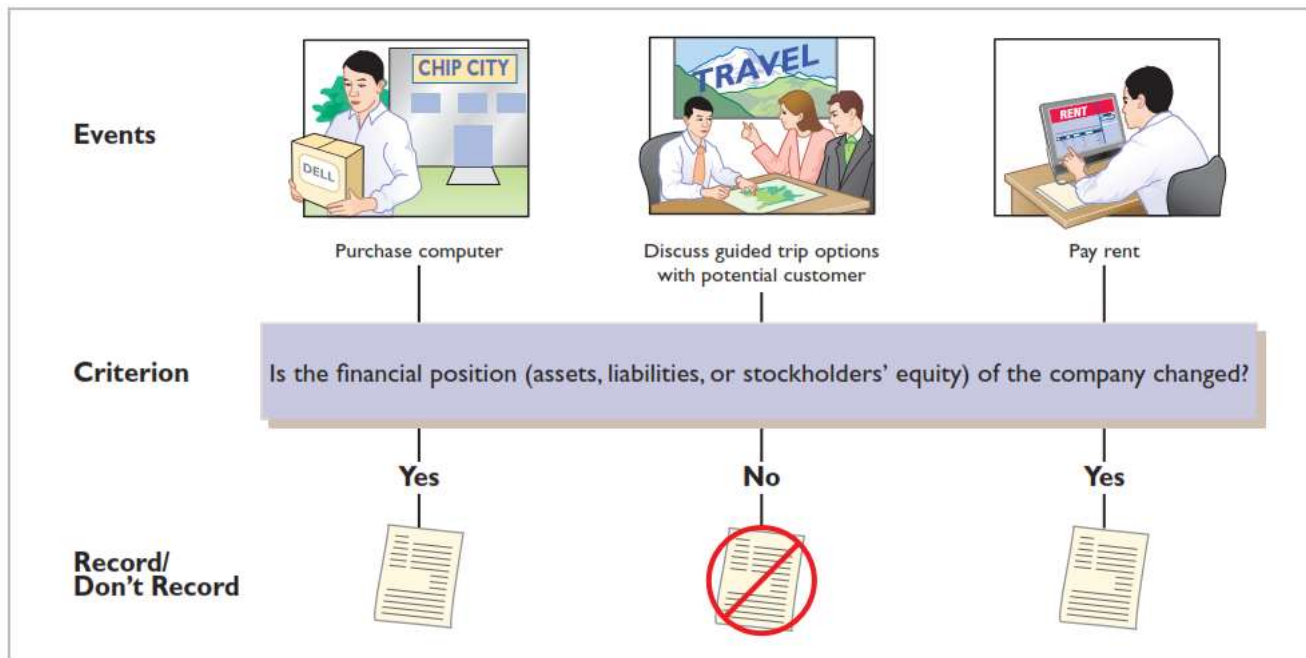
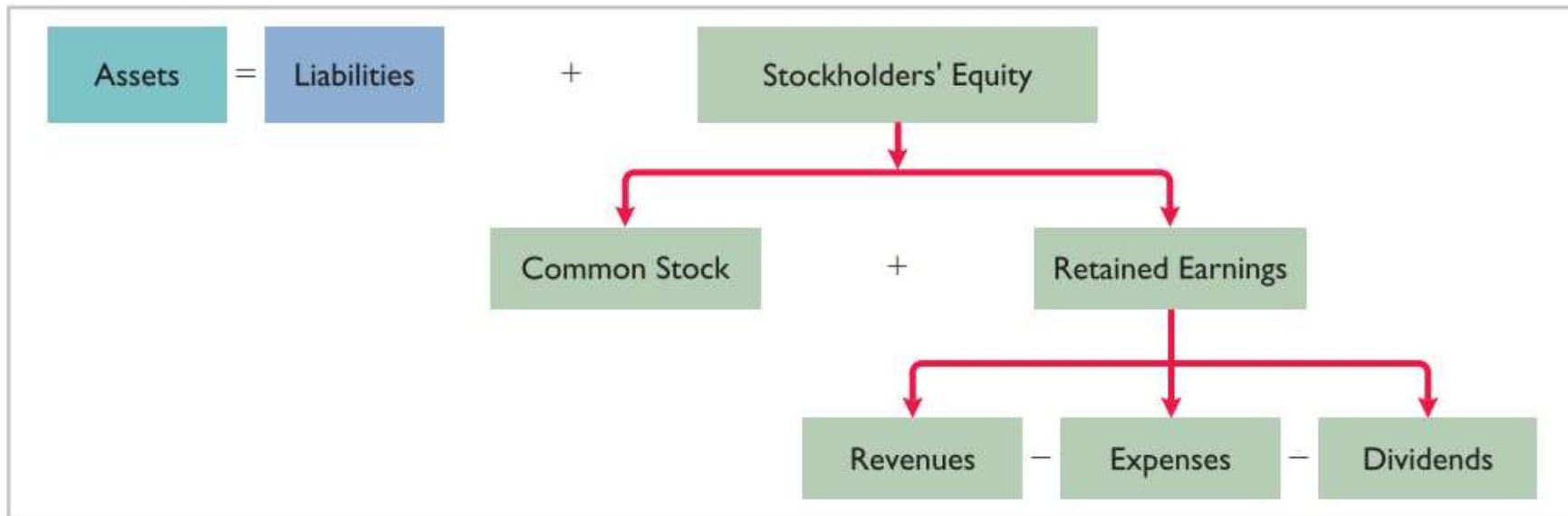


ILLUSTRATION 3-1
Transaction identification process

1. Transaksi dianalisis dan dicatat dalam jurnal.

ACCOUNTING EQUATION

ILLUSTRATION 3-2
Expanded accounting equation



1. Transaksi dianalisis dan dicatat dalam jurnal.

Debits
Increase assets
Decrease liabilities

Credits
Decrease assets
Increase liabilities

Debits
Decrease revenue
Increase expenses

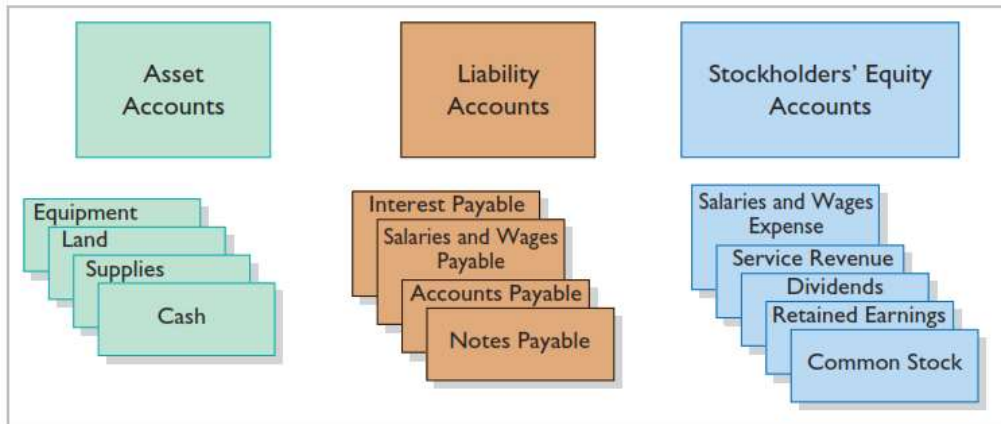
Credits
Increase revenue
Decrease expenses

1. Transaksi dianalisis dan dicatat dalam jurnal.

GENERAL JOURNAL			
Date	Account Titles and Explanation	Debit	Credit
2017			
Oct. 1	Cash Common Stock (Issued stock for cash)	10,000	10,000
1	Cash Notes Payable (Issued 3-month, 12% note payable for cash)	5,000	5,000
2	Equipment Cash (Purchased equipment for cash)	5,000	5,000

ILLUSTRATION 3-18
Recording transactions in
journal form


2. Transaksi diposting ke dalam buku besar



corporation

 SIERRA CORPORATION Chart of Accounts				
Assets	Liabilities	Stockholders' Equity	Revenues	Expenses
Cash	Notes Payable	Common Stock	Service Revenue	Salaries and Wages Expense
Accounts Receivable	Accounts Payable	Retained Earnings		Supplies Expense
Supplies	Interest Payable	Dividends		Rent Expense
Prepaid Insurance	Unearned	Income Summary		Insurance Expense
Equipment	Service Revenue			Interest Expense
Accumulated Depreciation— Equipment	Salaries and Wages Payable			Depreciation Expense

3. Sebuah neraca saldo disiapkan, data penyesuaian disusun, dan sebuah kertas kerja diselesaikan.



SIERRA CORPORATION
Trial Balance
October 31, 2017

	<u>Debit</u>	<u>Credit</u>
Cash	\$ 15,200	
Supplies	2,500	
Prepaid Insurance	600	
Equipment	5,000	
Notes Payable		\$ 5,000
Accounts Payable		2,500
Unearned Service Revenue		1,200
Common Stock		10,000
Dividends	500	
Service Revenue		10,000
Salaries and Wages Expense	4,000	
Rent Expense	900	
	<u>\$28,700</u>	<u>\$28,700</u>

**Neraca
Saldo**

4. Ayat penyesuaian dijurnal dan diposting.

ILLUSTRATION 4-24

General journal showing
adjusting entries

GENERAL JOURNAL			
Date	Account Titles and Explanation	Debit	Credit
2017	<u>Adjusting Entries</u>		
Oct. 31	Supplies Expense Supplies (To record supplies used)	1,500	1,500
31	Insurance Expense Prepaid Insurance (To record insurance expired)	50	50
31	Depreciation Expense Accumulated Depreciation—Equipment (To record monthly depreciation)	40	40
31	Unearned Service Revenue Service Revenue (To record revenue for services performed)	400	400
31	Accounts Receivable Service Revenue (To record revenue for services performed)	200	200
31	Interest Expense Interest Payable (To record interest on notes payable)	50	50
31	Salaries and Wages Expense Salaries and Wages Payable (To record accrued salaries)	1,200	1,200

4. Ayat penyesuaian di jurnal dan di posting.

 SIERRA CORPORATION Adjusted Trial Balance October 31, 2017		
	<u>Debit</u>	<u>Credit</u>
Cash	\$ 15,200	
Accounts Receivable	200	
Supplies	1,000	
Prepaid Insurance	550	
Equipment	5,000	
Accumulated Depreciation—Equipment		\$ 40
Notes Payable		5,000
Accounts Payable		2,500
Interest Payable		50
Unearned Service Revenue		800
Salaries and Wages Payable		1,200
Common Stock		10,000
Retained Earnings		0
Dividends	500	
Service Revenue		10,600
Salaries and Wages Expense	5,200	
Supplies Expense	1,500	
Rent Expense	900	
Insurance Expense	50	
Interest Expense	50	
Depreciation Expense	40	
	<u>\$30,190</u>	<u>\$30,190</u>

ILLUSTRATION 4-26
Adjusted trial balance

ILLUSTRATION 4-28
Preparation of the balance sheet from the adjusted trial balance



5. Laporan keuangan disiapkan.

SIERRA CORPORATION
Adjusted Trial Balance
October 31, 2017

Account	Debit	Credit
Cash	\$15,200	
Accounts Receivable	200	
Supplies	1,000	
Prepaid Insurance	550	
Equipment	5,000	
Accumulated Depreciation— Equipment		\$ 40
Notes Payable		5,000
Accounts Payable		2,500
Interest Payable		50
Unearned Service Revenue		800
Salaries and Wages Payable		1,200
Common Stock		10,000
Retained Earnings		0
Dividends	500	
Service Revenue		10,600
Salaries and Wages Expense	5,200	
Supplies Expense	1,500	
Rent Expense	900	
Insurance Expense	50	
Interest Expense	50	
Depreciation Expense	40	
	<u>\$30,190</u>	<u>\$30,190</u>

SIERRA CORPORATION
Balance Sheet
October 31, 2017

<u>Assets</u>	
Cash	\$15,200
Accounts receivable	200
Supplies	1,000
Prepaid insurance	550
Equipment	\$5,000
Less: Accumulated depreciation—equipment	40
	<u>4,960</u>
Total assets	<u>\$21,910</u>
<u>Liabilities and Stockholders' Equity</u>	
<u>Liabilities</u>	
Notes payable	\$ 5,000
Accounts payable	2,500
Salaries and wages payable	1,200
Unearned service revenue	800
Interest payable	50
Total liabilities	<u>\$ 9,550</u>
<u>Stockholders' equity</u>	
Common stock	10,000
Retained earnings	<u>2,360</u>
Total stockholders' equity	<u>12,360</u>
Total liabilities and stockholders' equity	<u>\$21,910</u>

Balance at Oct. 31 from retained earnings statement in Illustration 4-27

6. Ayat penutup dijurnal dan diposting.

Temporary

All revenue accounts
All expense accounts
Dividends

Permanent

All asset accounts
All liability accounts
Stockholders' equity accounts

GENERAL JOURNAL			
Date	Account Titles and Explanation	Debit	Credit
	Closing Entries		
2017			
Oct. 31	Service Revenue (1)	10,600	
	Income Summary		10,600
	(To close revenue account)		
31	Income Summary (2)	7,740	
	Salaries and Wages Expense		5,200
	Supplies Expense		1,500
	Rent Expense		900
	Insurance Expense		50
	Interest Expense		50
	Depreciation Expense		40
	(To close expense accounts)		
31	Income Summary (3)	2,860	
	Retained Earnings		2,860
	(To close net income to retained earnings)		
31	Retained Earnings (4)	500	
	Dividends		500
	(To close dividends to retained earnings)		

7. Sebuah neraca saldo setelah penutupan (post-closing trial balance)

9. PREPARE A POST-CLOSING TRIAL BALANCE

 SIERRA CORPORATION		
Post-Closing Trial Balance		
October 31, 2017		
	<u>Debit</u>	<u>Credit</u>
Cash	\$15,200	
Supplies	2,500	
Prepaid Insurance	600	
Equipment	5,000	
Notes Payable		\$ 5,000
Accounts Payable		2,500
Unearned Service Revenue		1,200
Common Stock		10,000
Retained Earnings		0

TUGAS PERTEMUAN 2

“Foto Studio Aurora” didirikan oleh Masita pada tanggal 1 Januari 2019. Entitas ini merupakan perusahaan jasa yang melayani foto untuk berbagai macam kebutuhan, seperti foto formal, paket foto kelompok, foto *pre-wedding*, foto *wedding* dan lain-lain. Transaksi-transaksi yang terjadi selama bulan pertama operasi perusahaan adalah sebagai berikut:

Tgl	Transaksi
Januari 1	Masita menginvestasikan uangnya ke perusahaan sebesar Rp. 200.000.000,-.
1	Masita membayar sewa kantor selama 2 tahun ke depan sebesar Rp. 48.000.000,-.
1	Masita membeli dua buah peralatan berupa camera di Toko Fuji sebesar @Rp. 12.500.000,- secara kredit.
1	Perusahaan membayar premi asuransi kebakaran sebesar Rp. 2.200.000,- untuk 4 bulan.
2	Masita menyerahkan kendaraan senilai Rp. 25.000.000,- untuk digunakan dalam operasi usaha.
3	Masita mengeluarkan uang sebesar Rp. 5.100.000,- untuk promosi usahanya dengan menampilkan pada billboard di pusat kota.
5	Dibeli Perlengkapan kantor secara tunai sebesar Rp. 1.750.000,-.
8	Diterima kas atas pendapatan jasa foto dari FEB UNS sebesar Rp. 5.600.000,-.
10	Foto aurora sudah menyelesaikan pekerjaannya untuk foto karyawan di PT. Saritex senilai Rp. 15.000.000,-, tetapi baru dibayar setengahnya.
15	Membayar utang kepada Toko Fuji atas transaksi tanggal 1 Januari 2019.
18	Menerima uang di awal dari TK ALILA untuk mengerjakan buku tahunan sebesar Rp. 8.750.000,- (Foto Studio Aurora belum menyelesaikan pekerjaan)
20	PT. Arika mendapatkan pinjaman dari Bank BSA sebesar Rp. 100.000.000,-.
25	Membayar beban listrik selama bulan Mei sebesar Rp. 600.000,00
25	Membayar biaya langganan internet selama sebulan sebesar Rp. 250.000,-
27	Menerima pelunasan dari PT. Saritex atas transaksi tanggal 10

TUGAS PERTEMUAN 2

- 1. Catatlah Transaksi-transaksi di atas pada Jurnal Umum (Mohon lengkapi dengan Nama perusahaan, Tanggal, Satuan Moneter)**
- 2. Sebutkan 5 jenis Laporan keuangan (sesuai urutan)**