



Fakultas  
**Ekonomi & Bisnis**  
School of Economics & Business  
Telkom University

S1 AKUNTANSI

# *Akuntansi Keuangan 1*

*Pertemuan 5*

Statement of Financial Position

W e l c o m e

Ini adalah mata kuliah Akuntansi Keuangan I  
dengan topik:

## Statements of Financial Position

Dosen:



Dini Wahjoe Hapsari



Wiwin Aminah



Tri Utami Lestari



THIRD  
EDITION | **Intermediate**  
**ACCOUNTING**

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**IFRS EDITION**



Home

Pertemuan ini akan membahas statement of financial position.

*Silahkan klik tombol yang ingin Anda Pelajari.*



Pokok Bahasan



Kesimpulan



Capaian



Video Animasi



Link



Bahasan



Kuis/Latihan



Pustaka





## Pokok Bahasan

Pokok bahasan dalam modul ini adalah elemen-elemen Statement of Financial Position yang terdiri dari Asset, Liabilitas dan Equity.



## Capaian

Setelah memperoleh pokok bahasan maka anda diharapkan dapat memahami dan menjelaskan komponen-komponen dari Assets, Liabilitas dan Equity.



## Bahasan

1. Klasifikasi *Statement of Financial Position*

2. Bentuk *Statement of Financial Position*

## 1. Klasifikasi *Statement of Financial Position*

### Elements of the Statement of Financial Position

**ASSET**

**LIABILITY**

**EQUITY**

- ◆ Resource controlled by the entity.
- ◆ Result of past events.
- ◆ Future economic benefits are expected to flow to the entity.

## Elements of the Statement of Financial Position

ASSET

LIABILITY

EQUITY

- ◆ Present obligation of the entity.
- ◆ Arising from past events.
- ◆ Settlement is expected to result in an outflow of resources embodying economic benefits.



# Elements of the Statement of Financial Position

ASSET

LIABILITY

EQUITY

- ◆ Present obligation of the entity.
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## Subclassifications

Assets	Equity and Liabilities
Non-current assets	Equity
<i>Investments</i>	<i>Share capital</i>
<i>Property, plant, and equipment</i>	<i>Share premium</i>
<i>Intangible assets</i>	<i>Retained earnings</i>
<i>Other assets</i>	<i>Accumulated other comprehensive income</i>
Current assets	<i>Non-controlling interest (Minority interest)</i>
	Non-current liabilities
	Current liabilities

# Non-Current Assets

Generally consists of:

- ◆ Long-Term Investments
- ◆ Property, Plant, and Equipment
- ◆ Intangibles Assets
- ◆ Other Assets

## Long-term Investments

1. **Securities** (bonds, ordinary shares, or long-term notes).
2. **Tangible assets** not currently used in operations (land held for speculation).
3. **Special funds** (sinking fund, pension fund, or plant expansion fund).
4. **Non-consolidated subsidiaries** or associated companies.

# Property, Plant, and Equipment

Tangible long-lived assets used in the regular operations of the business.

- ◆ **Physical property** such as land, buildings, machinery, furniture, tools, and wasting resources (minerals).
- ◆ With the exception of land, a company either depreciates (e.g., buildings) or depletes (e.g., oil reserves) these assets.

## Intangible Assets

Lack physical substance and are not financial instruments.

- ◆ Patents, copyrights, franchises, goodwill, trademarks, trade names, and customer lists.
- ◆ Amortize limited-life intangible assets over their useful lives.
- ◆ Periodically assess indefinite-life intangibles for impairment.

## Other Assets

Items vary in practice. Can include:

- ◆ Long-term prepaid expenses
- ◆ Non-current receivables
- ◆ Assets in special funds
- ◆ Property held for sale
- ◆ Restricted cash or securities

## Current Assets

Cash and other assets a company expects to **convert into cash, sell, or consume** either in one year or in the operating cycle, whichever is longer.

Item	Basis of Valuation
Inventories	Lower-of-cost-or-net realizable value
Prepaid expenses	Cost
Receivables	Estimated amount collectible
Short-term investments	Generally, fair value
Cash and cash equivalents	Fair value



## Equity Section

1. **Share Capital.** The par or stated value of shares issued. It includes ordinary shares (sometimes referred to as *common shares*) and preference shares (sometimes referred to as *preferred shares*).
2. **Share Premium.** The excess of amounts paid-in over the par or stated value.
3. **Retained Earnings.** The company's undistributed earnings.
4. **Accumulated Other Comprehensive Income.** The aggregate amount of the other comprehensive income items.
5. **Treasury Shares.** Generally, the amount of ordinary shares repurchased.
6. **Non-Controlling Interest (Minority Interest).** A portion of the equity of subsidiaries not owned by the reporting company.

## Non-Current Liability

Obligations that a company does not reasonably expect to liquidate within the longer of one year or the normal operating cycle. Three types:

1. Obligations arising from specific financing situations.
2. Obligations arising from the ordinary operations of the company.
3. Obligations that depend on the occurrence or non-occurrence of one or more future events to confirm the amount payable, or the payee, or the date payable.

# Current Liability

Obligations that a company generally expects to settle in its normal operating cycle or one year, whichever is longer.

Includes:

1. Payables resulting from the acquisition of goods and services.
2. Collections received in advance for the delivery of goods or performance of services.
3. Other liabilities whose liquidation will take place within the operating cycle or one year.

## 2. Bentuk Statement of Financial Position

Report Form lists the sections one above the other.

SCIENTIFIC PRODUCTS, INC.			
STATEMENT OF FINANCIAL POSITION			
DECEMBER 31, 2019			
<b>Assets</b>			
<b>Non-current assets</b>			
<i>Long-term investments</i>			
Investments in held-for-collection securities		\$ 82,000	
Land held for future development		<u>5,500</u>	\$ 87,500
<i>Property, plant, and equipment</i>			
Land		125,000	
Buildings	\$975,800		
Less: Accumulated depreciation	<u>341,200</u>	<u>634,600</u>	
Total property, plant, and equipment			759,600
<i>Intangible assets</i>			
Capitalized development costs		6,000	
Goodwill		66,000	
Other identifiable intangible assets		<u>28,000</u>	<u>100,000</u>
<b>Total non-current assets</b>			<b>947,100</b>
<b>Current assets</b>			
Inventory		489,713	
Prepaid expenses		16,252	
Accounts receivable	165,824		
Less: Allowance for doubtful accounts	<u>1,850</u>	<u>163,974</u>	
Short-term investments		51,030	
Cash and cash equivalents		<u>52,485</u>	
<b>Total current assets</b>			<b>773,454</b>
<b>Total assets</b>			<b><u>\$1,720,554</u></b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Share capital—preference	\$300,000		
Share capital—ordinary	400,000		
Share premium—preference	10,000		
Share premium—ordinary	27,500		
Retained earnings	170,482		
Accumulated other comprehensive income (loss)	(8,650)		
Less: Treasury shares	<u>12,750</u>		
Equity attributable to owners		\$886,582	
Non-controlling interest		<u>13,500</u>	
<b>Total equity</b>			<b>\$ 900,082</b>
<b>Non-current liabilities</b>			
Bond liabilities due January 31, 2028	425,000		
Provisions related to pensions	<u>75,000</u>		
<b>Total non-current liabilities</b>		<b>500,000</b>	
<b>Current liabilities</b>			
Notes payable	80,000		
Accounts payable	197,532		
Interest payable	20,500		
Salaries and wages payable	5,560		
Provisions related to warranties	12,500		
Deposits received from customers	<u>4,380</u>		
<b>Total current liabilities</b>		<b>320,472</b>	
<b>Total liabilities</b>			<b>820,472</b>
<b>Total equity and liabilities</b>			<b><u>\$1,720,554</u></b>



## Kesimpulan

1. Statement of Financial Position adalah Laporan Keuangan yang menggambarkan posisi Asset, Liabilitas dan Equity
2. Klasifikasi Assets terdiri : *Non Current Assets* (Investment, Plant-Property-Equipment, Intangible Asset) dan *Current Assets*
3. Klasifikasi Equity terdiri : Share Capital, Share Premium, Retained Earnings dan Treasury Share
4. Bentuk Statement of Financial Position dapat dilaporkan dalam bentuk Report dan T-Account.



## Video Animasi

Klik Link berikut:



## Kuis/Latihan

Pengisian kuis dilakukan dengan menggunakan Moodle !!!



Link

1. Link IAI

<http://iaiglobal.or.id/v03/home>





## Pustaka

- Kieso, Weygandt, Warfield (2018). *Intermediate Accounting IFRS Edition* (3rd Edition). Prentice Hall
- Kartikahadi, Rosita Uli, Merliyana, Silvia Veronica, Ersya Tri Wahyuni (2016). *Akuntansi Keuangan Berdasarkan SAK berbasis IFRS Buku 1* (edisi kedua). IAI. Jakarta

*Enjoy The Class  
and*

