



Fakultas
Ekonomi & Bisnis
School of Economics & Business
Telkom University

Akuntansi Keuangan 1

Pertemuan 6

Statement of Cash Flow

Welcome

Ini adalah mata kuliah Akuntansi Keuangan I
dengan topik:

Statements of Cash Flow

Dosen:



Dini Wahjoe Hapsari



Wiwin Aminah



Tri Utami Lestari



THIRD EDITION | Intermediate
ACCOUNTING
IFRS EDITION



Home

Pertemuan ini akan membahas statement of cash flow.

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 Cash Flow yang terdiri dari Operating Activities, Investing Activities dan Financing Activities ; penyusunan Statement of Cash Flow.



Capaian

Setelah memperoleh pokok bahasan maka anda diharapkan dapat memahami dan menjelaskan komponen-komponen dari Operating Activities, Investing Activities dan Financing Activities. Serta mampu menyusun Statement of Cash Flow.



Bahasan

1. Pengertian *Statement of Cash Flow*

2. Elemen-elemen *Statement of Cash Flow*

3. Persiapan penyusunan *Statement of Cash Flow*

4. Bentuk *Statement of Cash Flow*

1. Pengertian *Statement of Cash Flow*

Statement of Cash Flows adalah laporan keuangan yang merupakan gambaran mengenai jumlah uang yang masuk (**cash in flow**) dan jumlah uang yang keluar (**cash out flow**).

2. Elemen-elemen *Statement of Cash Flow*

Operating Activities

Transactions that enter into the determination of net income.

Investing Activities

Making and collecting loans and acquiring and disposing of investments and property, plant, and equipment.

Financing Activities

Transactions involving liability and equity items.

3. Persiapan penyusunan *Statement of Cash Flow*

Menentukan :

1. Net cash dari operating activities.
2. Net cash dari investing and financing activities.
3. Menentukan perubahan kas (increase or decrease) dalam periode penyusunan Cash Flow.
4. Melakukan rekonsilias saldo kas awal dan kas akhir.

TELEMARKETING INC.
STATEMENTS OF FINANCIAL POSITION

Assets	Dec. 31, 2019	Jan. 1, 2019	Increase/Decrease
Land	\$15,000	\$-0-	\$15,000 Increase
Accounts receivable	41,000	-0-	41,000 Increase
Cash	31,000	-0-	31,000 Increase
Total	<u>\$87,000</u>	<u>\$-0-</u>	

Increase in **accounts receivable**
 reflects a non-cash increase of
 \$41,000 in revenues.

50,000 Increase
 25,000 Increase
 12,000 Increase

Tahap 1

Cash dari operating activities

Net income		\$39,000
Adjustments to reconcile net income to net cash provided by operating activities:		
Increase in accounts receivable	→ \$(41,000)	
Increase in accounts payable	<u>12,000</u>	<u>(29,000)</u>
Net cash provided by operating activities		<u><u>\$10,000</u></u>

Investing and Financing Activities

Tahap 2

**Purchased land
 for \$15,000**
 (Investing)

**Issued ordinary
 shares for
 \$50,000**
 (Financing)

TELEMARKETING INC. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2019

Cash flows from operating activities		
Net income		\$39,000
Adjustments to reconcile net income to net cash provided by operating activities:		
Increase in accounts receivable	\$(41,000)	
Increase in accounts payable	<u>12,000</u>	<u>(29,000)</u>
Net cash provided by operating activities		10,000
Cash flows from investing activities		
Purchase of land	<u>(15,000)</u>	
Net cash used by investing activities		(15,000)
Cash flows from financing activities		
Issuance of ordinary shares	50,000	
Payment of cash dividends	<u>(14,000)</u>	
Net cash provided by financing activities		36,000
Net increase in cash		31,000
Cash at beginning of year		<u>-0-</u>
Cash at end of year		<u>\$31,000</u>

TELEMARKETING INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2019

Cash flows from operating activities		
Net income		\$39,000
Adjustments to reconcile net income to net cash provided by operating activities:		
Increase in accounts receivable	\$(41,000)	
Increase in accounts payable	<u>12,000</u>	<u>(29,000)</u>
Net cash provided by operating activities		10,000
Cash flows from investing activities		
Purchase of land	<u>(15,000)</u>	
Net cash used by investing activities		(15,000)
Cash flows from financing activities		
Issuance of ordinary shares	50,000	
Payment of cash dividends	<u>(14,000)</u>	
Net cash provided by financing activities		<u>36,000</u>
Net increase in cash		31,000
Cash at beginning of year		<u>-0-</u>
Cash at end of year		<u><u>\$31,000</u></u>

Rekonsiliasi
Saldo Kas Awal
dan Kas Akhir

4. Bentuk *Statement of Cash Flow*

NESTOR SA STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2019		
Cash flows from operating activities		
Net income		€320,750
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation expense	€88,400	
Amortization of intangibles	16,300	
Gain on sale of plant assets	(8,700)	
Increase in accounts receivable (net)	(11,000)	
Decrease in inventory	15,500	
Decrease in accounts payable	(9,500)	91,000
Net cash provided by operating activities		411,750
Cash flows from investing activities		
Sale of plant assets	90,500	
Purchase of equipment	(182,500)	
Purchase of land	(70,000)	(162,000)
Net cash used by investing activities		(162,000)
Cash flows from financing activities		
Payment of cash dividend	(19,800)	
Issuance of ordinary shares	100,000	
Redemption of bonds	(50,000)	30,200
Net cash provided by financing activities		30,200
Net increase in cash		279,950
Cash at beginning of year		135,000
Cash at end of year		€414,950¹

¹**Cash Flow Note**

A non-cash investing and financing activity was the purchase of equipment through issuance of €50,000 of bonds.



Kesimpulan

1. Statement of Cash Flow adalah Laporan Keuangan yang menggambarkan posisi Operating Activities, Investing Activities dan Financing Activities
2. Sumber data penyusunan Statement of Flow adalah Statement of Financial Position untuk 2 periode (periode awal dan periode akhir)
3. Menyusun setiap akun masuk dalam Operating Activities, Investing Activities dan Financing Activities. Selanjutnya menentukan bertambah atau berkurang nilai kas nya.
4. Menyelesaikan penyusunan Statement of Cash Flow.



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*

