

08.41 | wzo-sjdc-twd

lukluk_fuadah unsri

MUHAMMAD AGUNG RACHMATULLAH

NANDA DWI PRAMESWARI

ALIYAH PUTRI ADANY

MUHAMMAD SATYA ADI NUGRAHA

Anda

Type here to search

WhatsApp Meet - wzo-sjdc-twd

meet.google.com/wzo-sjdc-twd?authuser=0

26°C Cerah

8:41 16/01/2023

09.04 | wzo-sjdc-twd

lukluk_fuadah unsri

NANDA DWI PRAMESWARI

MUHAMMAD AGUNG RACHMATULLAH

MUHAMAD SATYA ADI NUGRAHA

ALIYAH PUTRI ADANY

Anda

Type here to search

26°C Berawan

9:04 06/02/2023

08.51 | wzo-sjdc-twd

Type here to search | 26°C Berawan | 8:51 30/01/2023

Muhammad Farhan sedang melakukan presentasi

Landing Wikid

CHAPTER 14

Long-Term Liabilities

LEARNING OBJECTIVES
After studying this chapter, you should be able to:

1. Describe the nature of bonds and indicate the accounting for bond issuances.
2. Describe the accounting for the extinguishment of debt.
3. Explain the accounting for long-term notes payable.
4. Indicate how to present and analyze long-term debt.

PREVIEW OF CHAPTER 14 As the following opening story indicates, companies may rely on different forms of long-term borrowing, depending on market conditions and the features of various noncurrent liabilities. In this chapter, we explain the accounting issues related to long-term liabilities. The content and organization of the chapter are as follows.

This chapter also includes numerous conceptual and global discussions that are integral to the topics presented here.

LONG-TERM LIABILITIES			
Bonds Payable <ul style="list-style-type: none"> Issuing bonds Types of bonds Valuation and accounting Effective interest method 	Extinguishment of Debt <ul style="list-style-type: none"> Economic substance Illustration 	Long-Term Notes Payable <ul style="list-style-type: none"> Notes issued at face value Special situations Mortgage notes payable 	Reporting and Analyzing Liabilities <ul style="list-style-type: none"> Fair value option Off-balance-sheet financing Presentation and analysis

Muhammad Farhan

Anda

zbt-xbng-syu

Meet - zbt-xbng-syu

meet.google.com/zbt-xbng-syu?authuser=1&pli=1

Muhammad Farhan sedang melakukan presentasi

Stockholders' Equity

LEARNING OBJECTIVES
After studying this chapter, you should be able to:

1. Describe the corporate form and the issuance of shares of stock.
2. Describe the accounting and reporting for reacquisition of shares.
3. Explain the accounting and reporting issues related to dividends.
4. Indicate how to present and analyze stockholders' equity.

PREVIEW OF CHAPTER 15 As the following opening story indicates, the growth of global equity capital markets indicates that equity investors around the world need useful information. In this chapter, we explain the accounting issues related to the stockholders' equity of a corporation. The content and organization of the chapter are as follows.

STOCKHOLDERS' EQUITY

- Corporate Capital
 - Corporate form
 - Consequences of
- Reacquisition of Shares
 - Purchase
 - Stock
- Dividend Policy
 - Financial condition and dividend distributions
- Presentation and Analysis
 - Presentation

This chapter also includes numerous conceptual and global discussions that are integral to the topics presented here.

Muhammad Farhan

Anda

06.47 | zbt-xbng-syu

24°C Berawan

Search

06.47 15/03/2023

Meet - zbt-xbng-syu

meet.google.com/zbt-xbng-syu?authuser=0&pli=1

Muhammad Farhan sedang melakukan presentasi

Kicking the Habit

Some habits die hard. Fake stock options—called by some “the crack cocaine of incentives.” Stock options are a form of compensation that gives key employees the choice to purchase shares at a given (usually lower-than-market) price. For many years, companies were hooked on these products. Why? The combination of a hot equity market and favorable

16-2 CHAPTER 16 Dilutive Securities and Earnings per Share

accounting treatment made stock options the incentive of choice. They were compensation with no expense to the companies that granted them, and they were popular with key employees, so companies granted them with abandon. However, the accounting rules that took effect in 2005 required expensing the fair value of stock options when granted. This new treatment has made it easier for companies to kick this habit.

As shown in the following chart, for both large companies and high-tech companies, a shift has occurred in the use of stock options versus restricted stock. In fact, starting in 2006 (at the time of a new standard on stock compensation), both types of companies started switching to restricted stock plans. As a spokesperson at one company commented, “Once you begin expensing options, the attractiveness significantly drops.”

	Large Companies		High-Tech Companies	
	2014	2013	2016	2015
Types of equity awards granted—by number of firms (percent)				
Stock options	54%	74%	67%	79%
Restricted stock	46	26	33	24
Types of equity awards granted—by				

Muhammad Farhan

Anda

08.56 | zbt-xbng-syu

28°C Sebagian cerah

Search

08.56 17/03/2023

Meet - zbt-xbng-syu

meet.google.com/zbt-xbng-syu?authuser=0&pli=1

Muhammad Farhan sedang melakukan presentasi

As indicated in Chapter 14, companies must amortize premiums or discounts using the **effective-interest method**. They apply the effective-interest method to bond investments in a way similar to that for bonds payable. To compute interest revenue, companies compute the effective interest rate on yield at the time of investment and apply that rate to the beginning carrying amount (book value) for each interest period. The investment carrying amount is increased by the amortized discount or decreased by the amortized premium in each period.

Illustration 18B12.2 shows the effect of the discount amortization on the interest revenue that Robinson records each period for its investment in Treasury bonds.

8% Bonds Purchased to Yield 10%				
Date	Cash Received	Interest Revenue	Bond Discount Amortization	Carrying Amount of Bonds
1/1/20				\$12,278
7/1/20	\$ 4,000 ^a	\$ 4,814 ^b	\$ 814 ^c	\$ 12,814 ^d
1/1/21	4,000	4,845	845	13,337
7/1/21	4,000	4,877	877	13,814
1/1/22	4,000	4,911	911	14,225
7/1/22	4,000	4,946	946	14,651
1/1/23	4,000	4,983	983	15,054
7/1/23	4,000	4,921	823	15,277
1/1/24	4,000	4,864	864	15,411
7/1/24	4,000	4,807	807	15,046
1/1/25	4,000	4,752	752	14,600
	140,000	147,722	17,722	

^a\$4,000 = \$100,000 × 4% × 1/2
^b\$4,814 = \$12,278 × 10% × 1/2
^c\$814 = \$4,814 - \$4,000
^d\$12,814 = \$12,278 + \$536

Robinson records the receipt of the first semiannual interest payment on July 1, 2020 (using the data in Illustration 18B12.2), as follows:

Cash	July 1, 2020	4,000
------	--------------	-------

Muhammad Farhan

Anda

17.12 | zbt-xbng-syu

Meet - zbt-xbng-syu

meet.google.com/zbt-xbng-syu?authuser=0&pli=1

Muhammad Farhan sedang melakukan presentasi

CHAPTER 18

Revenue Recognition

LEARNING OBJECTIVES

After studying this chapter, you should be able to:

1. Discuss the fundamental concepts related to revenue recognition and measurement.
2. Explain and apply the five-step revenue recognition process.
3. Apply the five-step process to major revenue recognition issues.
4. Describe presentation and disclosure regarding revenue.

PREVIEW OF CHAPTER 18 As the following opening story indicates, the issue of when revenue should be recognized is complex. The many methods of marketing products and services make it difficult to develop guidelines that will apply to all situations. This chapter provides you with general guidelines used in most business transactions. The content and organization of the chapter are as follows.

This chapter also includes numerous conceptual discussions. Because of the converged IASB/FASB standards on revenue recognition, there is no IFRS insight in this chapter.

Muhammad Farhan

Anda

17.12 | zbt-xbng-syu

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield - Intermediate Accounting-Wiley (2019).pdf - Nitro Reader 5

FILE HOME ADVANCED HELP

Bookmarks

- What Do the Numbers Mean? Lower Tax Rate—Good or Bad?
- Accounting for Net Operating Losses
 - Loss Carryforward
 - Loss Carryforward Example
- What Do the Numbers Mean? NOLs: Good News or Bad?
- Financial Statement Presentation
 - Balance Sheet
 - Note Disclosure
 - What Do the Numbers Mean? Imagination at Work
- Income Statement
- Evolving Issue Uncertain Tax Positions

This document contains fillable form fields.

Donald E. Kieso, Jerry J. Weygandt...

stored in a retrieval system or transmitted in any form or by any means, electronic, mechanical, photocopying, recording, scanning or otherwise, except as permitted under Sections 107 or 108 of the 1976 United States Copyright Act, without either the prior written permission of the Publisher, or authorization through payment of the appropriate per-copy fee to the Copyright Clearance Center, Inc. 222 Rosewood Drive, Danvers, MA 01923, website www.copyright.com. Requests to the Publisher for permission should be addressed to the Permissions Department, John Wiley & Sons, Inc., 111 River Street, Hoboken, NJ 07030-5774, (201)748-6011, fax (201)748-6008, website http://www.wiley.com/go/permissions.

To order books or for customer service, please call 1-800-CALL WILEY (225-9945).

Material from the Uniform CPA Examinations and Unofficial Answers, copyright © 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1990, 1991, 1992, and 1993 by the American Institute of Certified Public Accountants, Inc., is adapted with permission.

This book contains quotations from Accounting Research Bulletins, Accounting Principles Board Opinions, Accounting Principles Board Statements, Accounting Interpretations, and Accounting Terminology Bulletins, copyright © 1953, 1956, 1966, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982 by the American Institute of Certified Public Accountants, Inc., 1211 Avenue of the Americas, New York, NY 10036.

This book contains citations from various FASB pronouncements. Copyright © by Financial Accounting Standards Board, 401 Merritt 7, P.O. Box 5116, Norwalk, CT 06856 U.S.A. Reprinted with permission. Copies of complete documents are available from Financial Accounting Standards Board.

Material from the Certificate in Management Accounting Examinations, copyright © 1973, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, and 1993 by the Institute of Certified Management Accountants, 10 Paragon Drive, Montvale, NJ 07645, is adapted with permission.

Material from the Certified Internal Auditor Examinations, copyright © May 1984, November 1984, May 1986 by The Institute of Internal Auditors, 249 Mainland Ave., Altamonte Springs, FL 32701, is adapted with permission. ISBN-13 978-1-119503682

The inside back cover will contain printing identification and country of origin if omitted from this page. In addition, if the ISBN on the back cover differs from the ISBN on this page, the one on the back cover is correct. Printed in the United States of America

10 9 8 7 6 5 4 3 2 1

Unmute Stop Video Participants Chat Share Screen Record Reactions Apps Whiteboards Leave

Allyyah Putri Adany

Rika Henda Safitri_Universitas Sri...

Rika Henda Safi...

Rika Henda Safitri_ FE UNSRI

Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield - Intermediate Accounting-Wiley (2019).pdf - Nitro Reader 5

FILE HOME ADVANCED HELP

Bookmarks

- What Do the Numbers Mean? Lower Tax Rate—Good or Bad?
- Accounting for Net Operating Losses
 - Loss Carryforward
 - Loss Carryforward Example
- What Do the Numbers Mean? NOLs: Good News or Bad?
- Financial Statement Presentation
 - Balance Sheet
 - Note Disclosure
 - What Do the Numbers Mean? Imagination at Work
- Income Statement
- Evolving Issue Uncertain Tax Positions

This document contains fillable form fields.

Donald E. Kieso, Jerry J. Weygandt...

1 Financial Accounting and Accounting Standards 1-1

2 Conceptual Framework for Financial Reporting 2-1

3 The Accounting Information System 3-1

4 Income Statement and Related Information 4-1

5 Balance Sheet and Statement of Cash Flows 5-1

6 Accounting and the Time Value of Money 6-1

7 Cash and Receivables 7-1

16 Dilutive Securities and per Share 16-1

17 Investments 17-1

18 Revenue Recognition

19 Accounting for Income

20 Accounting for Pension Benefits 20-1

21 Accounting for Leases 21-1

22 Accounting Changes and Error Analysis 22-1

Unmute Stop Video Participants Chat Share Screen Record Reactions Apps Whiteboards Leave

Allyyah Putri Adany

Rika Henda Safitri_Universitas Sri...

Rika Henda Safi...

Rika Henda Safitri_ FE UNSRI

This document contains fillable form fields.

Donald E. Kieso, Jerry J. Weygandt...

PREVIEW OF CHAPTER 20 As the following opening story indicates, the cost of retirement benefits is steep. For example, **British Airways**' pension and healthcare costs for retirees in a recent year totaled \$195 million, or approximately \$6 per passenger carried. Many other companies are also facing substantial pension and other postretirement expenses and obligations. In this chapter, we discuss the accounting issues related to these benefit plans. The content and organization of the chapter are as follows.

Press ESC or double-click to exit full screen mode

ACCOUNTING FOR PENSION AND RETIREMENT BENEFITS

Fundamentals of Pension Plan Accounting <ul style="list-style-type: none">• Defined contribution plan• Defined benefit plan• Role of actuaries• Measures of the liability• Components of pension expense	Using a Pension Worksheet <ul style="list-style-type: none">• 2020 entries and worksheet• Funded status	Prior Service Cost (PSC) <ul style="list-style-type: none">• Amortization• 2021 entries and worksheet	Gains and Losses <ul style="list-style-type: none">• Unexpected gains and losses (assets)• Unexpected gains and losses (liabilities)• Corridor amortization• 2022 entries and worksheet• 2023 entries and worksheet—a comprehensive example	Reporting Pension Plans in Financial Statements <ul style="list-style-type: none">• Assets and liabilities• Net income• Comprehensive income• Note disclosure• Special issues
---	---	---	--	--



Unmute Stop Video Security Participants Chat Share Screen Record Reactions Apps Whiteboards End

Zoom Meeting 40-Minutes

Rika Henda Safitri, FE UNSRI

Aliyah Putri Adany

Unmute Stop Video Security Participants Share Screen Reactions Apps Whiteboards More End

Zoom Meeting 40-Minutes

View

Mute

Rika Henda Safitri, FE UNSRI

Aliyyah Putri Adany

Unmute Stop Video Security Participants Chat Share Screen Record Reactions Apps Whiteboards End

32°C Berawan Search 14:27 18/04/2023