

# ACNON: ACCOUNTING FOR NON ACCOUNTANT

**In-Class Training (16 Hours 2 Days)**

## Menjawab Masalah Apa?

Akuntansi menghasilkan laporan keuangan yang akan membantu manajer dalam membuat keputusan. ACNON akan memberikan kerangka pemahaman akuntansi secara terstruktur dan ringkas. ACNON akan memberikan pijakan yang kuat bagi pemahaman transaksi keuangan dan dampaknya terhadap laporan keuangan. Pelatihan ini didesain untuk mereka yang tidak berlatar belakang akuntansi dan keuangan untuk dapat memahami mekanisme pelaporan keuangan. Pemahaman tersebut akan membantu para manajer dalam melihat konteks transaksi dan pengaruhnya terhadap laporan keuangan.

Dalam waktu singkat peserta akan mengenal bagaimana transaksi dicatat dengan jurnal (journal entry), proses posting dan penyusunan trial balance. Bagian ini merupakan dasar utama dalam memahami proses pencatatan akuntansi. Proses penyesuaian (adjustment) akan mencatat transaksi yang terkait dengan *post-posit* accrual dan deferral akibat penerapan prinsip pengakuan pendapatan dan biaya dalam pelaporan keuangan.

Pada bagian akhir peserta akan mengenal adanya penerapan akuntansi khusus untuk perusahaan dagang (merchandise) yang memerlukan perhitungan beban pokok pendapatan (*cost of goods sold*). Pada bagian ini akan dipelajari konsep pelaporan *multiple step* yang memunculkan adanya perhitungan laba kotor dan laba operasi. Dengan memahami prinsip akuntansi dalam pencatatan keuangan, peserta akan lebih mudah dalam melihat peristiwa tertentu yang dapat mempengaruhi bisnis. Hal ini akan lebih memudahkan peserta nantinya dalam memahami keuangan dan kinerja perusahaan secara kuantitatif.

## Manfaat Apa yang Anda Peroleh?

Setelah selesai mengikuti program ini, peserta diharapkan mampu:

- Memahami peranan akuntansi dalam lingkungan bisnis
- Memahami konsep persamaan akuntansi dan pencatatan transaksi
- Memahami konsep dasar laporan posisi keuangan (neraca) dan laba-rugi
- Memahami penggunaan jurnal, lejer, posting dan trial balance
- Memahami *accrual*, *deferral* dan *adjusting entries*
- Memahami penggunaan *worksheets*
- Memahami akuntansi untuk perusahaan dagang (*merchandise*)

## Problems to be addressed?

Accounting generates financial reports that help managers make informed decisions. ACNON provides a structured and concise framework for understanding accounting principles. This program offers a solid foundation for understanding financial transactions and their impact on financial statements. It is designed for individuals without an accounting or finance background, enabling them to grasp the financial reporting mechanisms.

In a short period, participants will learn how transactions are recorded through journal entries, the posting process, and the preparation of a trial balance. This section serves as the fundamental basis for understanding the accounting recording process. The adjustment process covers transactions related to accruals and deferrals, which arise from the application of revenue and expense recognition principles in financial reporting.


In the final section, participants will be introduced to special accounting applications for merchandising companies, which require the calculation of *cost of goods sold (COGS)*. This part will cover the *multiple-step income statement*, which includes the calculation of *gross profit* and *operating profit*. By understanding accounting principles in financial record-keeping, participants will gain insights into specific events that can impact a business. This will ultimately help them better interpret financial data and assess company performance quantitatively. This training will incorporate Microsoft Excel to develop an integrated financial model.

## What goals will be achieved?

Having attended this program, the participants are expected to be able to:

- Understand the role of accounting in a business environment
- Understand the accounting equation concept and transaction recording
- Understand the basic concepts of the statement of financial position (balance sheet) and income statement
- Understand the use of journals, ledgers, posting, and trial balance
- Understand accruals, deferrals, and adjusting entries
- Understand the use of worksheets
- Understand accounting for merchandising companies

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## Apa Saja yang Dibahas?

- Persamaan akuntansi dan transaksi keuangan
- Pengenalan laporan posisi keuangan dan laba-rugi
- Jurnal, lejer, posting dan *trial balance*
- *Accrual, deferral* dan *adjusting entries*
- Akuntansi perusahaan dagang

## Siapa yang Perlu Ikut

- *Business Development*
- Manajer Nonkeuangan
- Staf Perencanaan Bisnis
- Penyusun *Financial Model*
- Mereka yang berminat

## Program Terkait

- *Finon: Understanding Financial Statement*
- *Finon: Profit Planning & Capital Budgeting*
- *Financial Statement Analysis*
- *Valuation on Merger & Acquisition*
- *Financial Modeling for Feasibility Study*
- *Financial Modeling for Projected Financial Statement*

## Catatan

In Class: Pelatihan akan menggunakan Microsoft Excel.  
Peserta disarankan membawa laptop pada pelatihan ini.

## Problem to be addressed?

- *Accounting equation and financial transactions*
- *Introduction to the statement of financial position (balance sheet) and income statement*
- *Journals, ledgers, posting, and trial balance*
- *Accruals, deferrals, and adjusting entries*
- *Accounting for merchandising companies*

## Who should attend

- *Business Development*
- *Non-Finance Managers*
- *Business Planning Staff*
- *Financial Model Developers*
- *Those Interested in Accounting and Financial Reporting*

## Related Programs

- *Finon: Understanding Financial Statement*
- *Finon: Profit Planning & Capital Budgeting*
- *Financial Statement Analysis*
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## Notes

In Class: Participants are encouraged to bring a laptop for this training.



IDR 6,500,000

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