

Panduan Akuntansi S1-S3 Lengkap

Ringkasan terstruktur dari fondasi S1 sampai peta analisis dan riset S2-S3

Dokumen ini memadatkan materi akuntansi dari level dasar sampai lanjut: rumus inti, urutan belajar, peta kompetensi, dan model kuantitatif yang sering muncul pada analisis keuangan, audit, keputusan investasi, dan riset.

- Lapisan 1: Akuntansi dasar dan laporan keuangan.
- Lapisan 2: Biaya, manajemen, dan penganggaran.
- Lapisan 3: Analisis, pajak, audit, dan keputusan investasi.
- Lapisan 4: Valuasi dan riset kuantitatif S2-S3.

Cara membaca dokumen ini

Mulai dari persamaan akuntansi, lanjut ke laba dan HPP, lalu rasio, biaya, CVP, investasi, audit, dan riset. Dengan alur itu, setiap rumus baru akan berdiri di atas fondasi yang jelas.

Bagian 1 - Gambaran Utama

Dalam jalur akuntansi S1 sampai S3, materi tidak hanya berisi pencatatan transaksi. Pembelajaran mencakup pembentukan kompetensi, struktur akademik, dan penguasaan hitungan yang dipakai untuk analisis dan pengambilan keputusan.

Secara administratif, mahasiswa menyelesaikan beban studi, evaluasi, dan keluaran akademik. Secara akademik, mahasiswa menguasai rantai rumus dan logika dari dasar sampai level riset.

- Arah program: etika, akurasi, akuntabilitas, dan kemampuan interpretasi.
- Struktur akademik: mata kuliah dasar, menengah, lanjut, integratif, dan riset.
- Kompetensi teknis: laporan keuangan, biaya, manajemen, audit, pajak, valuasi, dan riset kuantitatif.

Bagian 2 - Peta Besar Materi Akuntansi

Materi akuntansi dapat dipetakan menjadi: akuntansi keuangan, akuntansi biaya, akuntansi manajemen, analisis laporan keuangan, akuntansi keuangan lanjutan, pajak, audit, sektor publik, dan riset akuntansi.

- S1 menekankan fondasi pencatatan, pelaporan, biaya, rasio, dan keputusan dasar.
- S2 menekankan analisis lanjutan, valuasi, keputusan strategis, dan metodologi penelitian.
- S3 menekankan model empiris, teori, validasi, dan kontribusi ilmiah.

Bagian 3 - Fondasi Akuntansi Dasar S1

3.1 Persamaan dasar akuntansi

$$\text{Assets} = \text{Liabilities} + \text{Equity}$$

$$\text{Equity} = \text{Assets} - \text{Liabilities}$$

$$\text{Liabilities} = \text{Assets} - \text{Equity}$$

$$\text{Ending Equity} = \text{Beginning Equity} + \text{Owner Investment} + \text{Net Income} - \text{Drawings/Dividends}$$

$$\text{Ending Retained Earnings} = \text{Beginning Retained Earnings} + \text{Net Income} - \text{Dividends}$$

Ini adalah rumus paling inti. Hampir semua pembahasan berikutnya kembali ke hubungan antara aset, kewajiban, dan ekuitas.

3.2 Persamaan laba rugi

$$\text{Net Income} = \text{Revenue} - \text{Expense}$$

$$\text{Gross Profit} = \text{Net Sales} - \text{Cost of Goods Sold}$$

$$\text{Operating Income} = \text{Gross Profit} - \text{Operating Expenses}$$

$$\text{Income Before Tax} = \text{Operating Income} +/- \text{Other Income and Expense}$$

$$\text{Net Income} = \text{Income Before Tax} - \text{Tax Expense}$$

3.3 Penjualan bersih

$$\text{Net Sales} = \text{Gross Sales} - \text{Sales Returns} - \text{Sales Discounts} - \text{Other Allowances}$$

3.4 Harga Pokok Penjualan perusahaan dagang

$$\text{Net Purchases} = \text{Purchases} + \text{Freight In} - \text{Purchase Returns} - \text{Purchase Discounts}$$

$$\text{COGS} = \text{Beginning Inventory} + \text{Net Purchases} - \text{Ending Inventory}$$

3.5 Harga pokok produksi perusahaan manufaktur

$$\text{Direct Materials Used} = \text{Beginning Raw Materials} + \text{Raw Material Purchases} - \text{Ending Raw Materials}$$

$$\text{Total Manufacturing Cost} = \text{Direct Materials Used} + \text{Direct Labor} + \text{Factory Overhead}$$

$$\text{Cost of Goods Manufactured} = \text{Direct Materials Used} + \text{Direct Labor} + \text{Factory Overhead} + \text{Beginning WIP} - \text{Ending WIP}$$

$$\text{COGS (manufacturing)} = \text{Beginning Finished Goods} + \text{Cost of Goods Manufactured} - \text{Ending Finished Goods}$$

3.6 AkruaI dan penyesuaian

$$\text{Expense of Period} = \text{Beginning Prepaid} + \text{New Payment} - \text{Ending Prepaid}$$

$$\text{Expense of Period} = \text{Cash Paid} + \text{Ending Accrued Expense} - \text{Beginning Accrued Expense}$$

$$\text{Revenue of Period} = \text{Cash Received} + \text{Beginning Unearned Revenue} - \text{Ending Unearned Revenue}$$

$$\text{Revenue of Period} = \text{Cash Received} + \text{Ending Accrued Revenue} - \text{Beginning Accrued Revenue}$$

Bagian 4 - Piutang, Wesel, dan Kas

4.1 Piutang usaha bersih

$$\text{Net Accounts Receivable} = \text{Gross Accounts Receivable} - \text{Allowance for Doubtful Accounts}$$

4.2 Estimasi kerugian piutang

$$\text{Bad Debt Expense} = \text{Percentage} \times \text{Credit Sales}$$

$$\text{Required Allowance} = \text{Sum}(\text{balance by aging class} \times \text{default percentage})$$

$$\text{Adjustment Needed} = \text{Required Allowance} - \text{Current Allowance Balance}$$

4.3 Wesel tagih dan bunga

$$\text{Interest} = \text{Principal} \times \text{Rate} \times \text{Time}$$

$$\text{Maturity Value} = \text{Principal} + \text{Interest}$$

Pastikan satuan waktu konsisten. Jika bunga tahunan dan waktu dinyatakan dalam bulan, gunakan $\text{Time} = \text{months}/12$.

Bagian 5 - Persediaan

5.1 Metode rata-rata tertimbang

$$\text{Weighted Average Cost per Unit} = \frac{\text{Total Cost of Goods Available}}{\text{Total Units Available}}$$

$$\text{COGS} = \text{Units Sold} \times \text{Weighted Average Cost per Unit}$$

$$\text{Ending Inventory} = \text{Units Remaining} \times \text{Weighted Average Cost per Unit}$$

5.2 FIFO

Secara konsep, FIFO menggunakan unit paling awal untuk COGS, sedangkan persediaan akhir berasal dari unit paling baru.

5.3 NRV dan penurunan nilai persediaan

$$\text{NRV} = \text{Estimated Selling Price} - \text{Completion Cost} - \text{Selling Cost}$$

$$\text{Inventory Value} = \min(\text{Cost}, \text{NRV})$$

5.4 Selisih fisik

$$\text{Inventory Shrinkage} = \text{Book Inventory} - \text{Physical Inventory}$$

Bagian 6 - Aset Tetap, Depresiasi, dan Amortisasi

6.1 Metode garis lurus

$$\text{Annual Depreciation} = (\text{Acquisition Cost} - \text{Residual Value}) / \text{Useful Life}$$

6.2 Saldo menurun dan double declining

$$\text{Depreciation} = \text{Rate} \times \text{Beginning Book Value}$$

$$\text{Double Declining Rate} = 2 / \text{Useful Life}$$

6.3 Unit produksi dan jumlah angka tahun

$$\text{Depreciation per Unit} = (\text{Cost} - \text{Residual Value}) / \text{Estimated Total Units}$$

$$\text{Period Depreciation} = \text{Depreciation per Unit} \times \text{Units Produced}$$

$$\text{Sum of Years Digits Depreciation} = (\text{Remaining Life} / \text{Sum of Year Digits}) \times (\text{Cost} - \text{Residual Value})$$

6.4 Nilai buku dan pelepasan aset

$$\text{Book Value} = \text{Acquisition Cost} - \text{Accumulated Depreciation}$$

$$\text{Gain/Loss on Disposal} = \text{Selling Price} - \text{Book Value}$$

Bagian 7 - Liabilitas, Obligasi, dan Sewa

7.1 Bunga utang

$$\text{Interest Expense} = \text{Principal} \times \text{Interest Rate} \times \text{Time}$$

7.2 Obligasi

$$\text{Cash Interest} = \text{Face Value} \times \text{Coupon Rate}$$

$$\text{Interest Expense (effective method)} = \text{Carrying Value} \times \text{Market Rate}$$

$$\text{Discount Amortization} = \text{Interest Expense} - \text{Cash Interest}$$

$$\text{Premium Amortization} = \text{Cash Interest} - \text{Interest Expense}$$

$$\text{Bond Issue Price} = \text{Present Value of Coupons} + \text{Present Value of Face Value}$$

7.3 Sewa

$$\text{Lease Liability at Inception} = \text{Present Value of Future Lease Payments}$$

$$\text{Right-of-Use Asset at Inception} = \text{Lease Liability} + \text{Initial Direct Costs} + \text{Prepaid Lease} - \text{Lease Incentives}$$

Bagian 8 - Modal, Saham, dan EPS

$$\text{Book Value per Share} = \text{Common Equity} / \text{Weighted Average Common Shares Outstanding}$$

$$\text{Basic EPS} = (\text{Net Income} - \text{Preferred Dividends}) / \text{Weighted Average Common Shares Outstanding}$$

$$\text{Total Cash Dividend} = \text{Dividend per Share} \times \text{Shares Outstanding}$$

$$\text{Dividend Payout Ratio} = \text{Cash Dividends} / \text{Net Income}$$

Bagian 9 - Arus Kas

9.1 Arus kas operasi metode tidak langsung

$$\text{CFO} = \text{Net Income} + \text{Non-cash Expenses} + \text{Losses} - \text{Gains} +/\text{- Changes in Working Capital}$$

9.2 Arus kas bebas dan perubahan kas

$$\text{Free Cash Flow} = \text{CFO} - \text{Capital Expenditure}$$

$$\text{Net Change in Cash} = \text{CFO} + \text{CFI} + \text{CFF}$$

$$\text{Ending Cash} = \text{Beginning Cash} + \text{Net Change in Cash}$$

Bagian 10 - Analisis Laporan Keuangan

10.1 Likuiditas

$$\text{Current Ratio} = \text{Current Assets} / \text{Current Liabilities}$$

$$\text{Quick Ratio} = (\text{Cash} + \text{Cash Equivalents} + \text{Short-term Investments} + \text{Receivables}) / \text{Current Liabilities}$$

$$\text{Cash Ratio} = (\text{Cash} + \text{Cash Equivalents}) / \text{Current Liabilities}$$

$$\text{Working Capital} = \text{Current Assets} - \text{Current Liabilities}$$

10.2 Aktivitas dan efisiensi

$$\text{Receivables Turnover} = \text{Net Credit Sales} / \text{Average Accounts Receivable}$$

$$\text{DSO} = 365 / \text{Receivables Turnover}$$

$$\text{Inventory Turnover} = \text{COGS} / \text{Average Inventory}$$

$$\text{DIO} = 365 / \text{Inventory Turnover}$$

$$\text{Payables Turnover} = \text{Credit Purchases} / \text{Average Accounts Payable}$$

$$\text{DPO} = 365 / \text{Payables Turnover}$$

$$\text{Total Asset Turnover} = \text{Net Sales} / \text{Average Total Assets}$$

$$\text{Cash Conversion Cycle} = \text{DIO} + \text{DSO} - \text{DPO}$$

10.3 Solvabilitas

$$\text{Debt to Asset Ratio} = \text{Total Liabilities} / \text{Total Assets}$$

$$\text{Debt to Equity Ratio} = \text{Total Liabilities} / \text{Total Equity}$$

$$\text{Times Interest Earned} = \text{EBIT} / \text{Interest Expense}$$

$$\text{Equity Multiplier} = \text{Total Assets} / \text{Total Equity}$$

10.4 Profitabilitas

$\text{Gross Margin} = \text{Gross Profit} / \text{Net Sales}$
 $\text{Operating Margin} = \text{Operating Income} / \text{Net Sales}$
 $\text{Net Margin} = \text{Net Income} / \text{Net Sales}$
 $\text{ROA} = \text{Net Income} / \text{Average Total Assets}$
 $\text{ROE} = \text{Net Income} / \text{Average Total Equity}$
 $\text{ROI} = \text{Profit} / \text{Investment}$

Bagian 11 - Akuntansi Biaya

11.1 Biaya dasar

$\text{Prime Cost} = \text{Direct Materials} + \text{Direct Labor}$
 $\text{Conversion Cost} = \text{Direct Labor} + \text{Factory Overhead}$
 $\text{Predetermined Overhead Rate} = \text{Estimated Total Overhead} / \text{Estimated Allocation Base}$
 $\text{Applied Overhead} = \text{Predetermined Overhead Rate} \times \text{Actual Allocation Base}$
 $\text{Over/Underapplied Overhead} = \text{Actual Overhead} - \text{Applied Overhead}$

11.2 Process costing

$\text{Equivalent Units} = \text{Units Transferred Out} + (\text{Ending WIP} \times \text{Percent Complete})$
 $\text{Cost per Equivalent Unit} = (\text{Beginning WIP Cost} + \text{Cost Added}) / \text{Equivalent Units}$
 $\text{Cost Assigned to Units Completed} = \text{Units Completed} \times \text{Cost per Equivalent Unit}$
 $\text{Cost Assigned to Ending WIP} = \text{Ending Equivalent Units} \times \text{Cost per Equivalent Unit}$

11.3 Activity Based Costing

$\text{Activity Rate} = \text{Total Activity Cost} / \text{Total Cost Driver}$
 $\text{Allocated Product Cost} = \text{Activity Rate} \times \text{Product Driver Consumption}$

Bagian 12 - Cost-Volume-Profit

$\text{Contribution Margin} = \text{Sales} - \text{Variable Cost}$
 $\text{Contribution Margin per Unit} = \text{Selling Price per Unit} - \text{Variable Cost per Unit}$
 $\text{Contribution Margin Ratio} = \text{Contribution Margin} / \text{Sales}$
 $\text{Break-even Units} = \text{Fixed Cost} / \text{Contribution Margin per Unit}$
 $\text{Break-even Sales} = \text{Fixed Cost} / \text{Contribution Margin Ratio}$
 $\text{Units for Target Profit} = (\text{Fixed Cost} + \text{Target Profit}) / \text{Contribution Margin per Unit}$
 $\text{Sales for Target Profit} = (\text{Fixed Cost} + \text{Target Profit}) / \text{Contribution Margin Ratio}$
 $\text{Margin of Safety} = \text{Actual Sales} - \text{Break-even Sales}$
 $\text{Margin of Safety Ratio} = \text{Margin of Safety} / \text{Actual Sales}$
 $\text{Degree of Operating Leverage} = \text{Contribution Margin} / \text{Operating Income}$

Bagian 13 - Budgeting

$$\text{Sales Budget} = \text{Expected Sales Units} \times \text{Selling Price per Unit}$$

$$\text{Production Budget} = \text{Expected Sales} + \text{Desired Ending Inventory} - \text{Beginning Inventory}$$

$$\text{Direct Material Required} = \text{Units to Produce} \times \text{Material per Unit}$$

$$\text{Direct Material Purchases} = \text{Material Required} + \text{Desired Ending Material} - \text{Beginning Material}$$

$$\text{Direct Labor Budget} = \text{Units to Produce} \times \text{Labor Hours per Unit} \times \text{Labor Rate per Hour}$$

$$\text{Overhead Budget} = \text{Fixed Overhead} + (\text{Variable Overhead Rate} \times \text{Activity Level})$$

$$\text{Ending Cash} = \text{Beginning Cash} + \text{Cash Receipts} - \text{Cash Payments} \pm \text{Financing}$$

Bagian 14 - Standard Costing dan Varians

$$\text{DM Price Variance} = \text{AQ} \times (\text{AP} - \text{SP})$$

$$\text{DM Quantity Variance} = \text{SP} \times (\text{AQ} - \text{SQ})$$

$$\text{DL Rate Variance} = \text{AH} \times (\text{AR} - \text{SR})$$

$$\text{DL Efficiency Variance} = \text{SR} \times (\text{AH} - \text{SH})$$

$$\text{Variable Overhead Spending Variance} = \text{AH} \times (\text{AR} - \text{SR})$$

$$\text{Variable Overhead Efficiency Variance} = \text{SR} \times (\text{AH} - \text{SH})$$

$$\text{Fixed Overhead Budget Variance} = \text{Actual FOH} - \text{Budgeted FOH}$$

$$\text{Fixed Overhead Volume Variance} = \text{Budgeted FOH} - \text{Applied FOH}$$

Bagian 15 - Capital Budgeting dan Time Value of Money

$$\text{Payback Period} = \text{Initial Investment} / \text{Annual Net Cash Inflow (if cash flow is even)}$$

$$\text{Accounting Rate of Return} = \text{Average Annual Profit} / \text{Average Investment}$$

$$\text{NPV} = \sum (\text{CF}_t / (1+r)^t) - \text{Initial Investment}$$

$$\text{Profitability Index} = \text{Present Value of Future Cash Flows} / \text{Initial Investment}$$

$$\text{IRR} = \text{the discount rate when NPV} = 0$$

$$\text{Simple Interest} = \text{Principal} \times \text{Rate} \times \text{Time}$$

$$\text{FV} = \text{PV} \times (1+r)^n$$

$$\text{PV} = \text{FV} / (1+r)^n$$

$$\text{FVA} = \text{PMT} \times (((1+r)^n - 1) / r)$$

$$\text{PVA} = \text{PMT} \times ((1 - (1+r)^{-n}) / r)$$

Bagian 16 - Pajak dan Audit

16.1 Pajak

$$\text{Tax} = \text{Tax Base} \times \text{Tax Rate}$$

$$\text{Current Tax Expense} = \text{Taxable Income} \times \text{Tax Rate}$$

$$\text{Effective Tax Rate} = \text{Tax Expense} / \text{Income Before Tax}$$

$$\text{Deferred Tax} = \text{Temporary Difference} \times \text{Tax Rate}$$

16.2 Audit

$$\text{Audit Risk} = \text{Inherent Risk} \times \text{Control Risk} \times \text{Detection Risk}$$

$$\text{Detection Risk} = \text{Audit Risk} / (\text{Inherent Risk} \times \text{Control Risk})$$

$$\text{Standard Error} = \text{Sample Standard Deviation} / \sqrt{n}$$

$$\text{Benford First Digit Probability: } P(d) = \log_{10}(1 + 1/d), \text{ for } d = 1..9$$

Bagian 17 - Akuntansi Manajemen Lanjutan S2

$$\text{ROI} = \text{Operating Income} / \text{Average Operating Assets}$$

$$\text{Margin} = \text{Operating Income} / \text{Sales}$$

$$\text{Turnover} = \text{Sales} / \text{Average Operating Assets}$$

$$\text{ROI} = \text{Margin} \times \text{Turnover}$$

$$\text{Residual Income} = \text{Operating Income} - (\text{Required Rate} \times \text{Average Operating Assets})$$

$$\text{NOPAT} = \text{EBIT} \times (1 - \text{Tax Rate})$$

$$\text{EVA} = \text{NOPAT} - (\text{WACC} \times \text{Capital Employed})$$

$$\text{Minimum Transfer Price} = \text{Variable Cost per Unit} + \text{Opportunity Cost per Unit}$$

Bagian 18 - Valuasi dan Analisis Keuangan Lanjutan

$$\text{Cost of Equity (CAPM)} = R_f + \beta \times (R_m - R_f)$$

$$\text{WACC} = [E/(D+E)] \times K_e + [D/(D+E)] \times K_d \times (1-T)$$

$$\text{Enterprise Value} = \text{Market Value of Equity} + \text{Debt} + \text{Preferred Stock} + \text{Minority Interest} - \text{Cash}$$

$$\text{FCFF} = \text{EBIT}(1-T) + \text{Depreciation} - \text{CapEx} - \text{Change in Working Capital}$$

$$\text{FCFE} = \text{CFO} - \text{CapEx} + \text{Net Borrowing}$$

$$\text{Terminal Value} = \text{CF}_{t+1} / (r - g)$$

$$\text{Firm Value} = \sum (\text{CF}_t / (1+r)^t) + \text{TV} / (1+r)^n$$

$$\text{P/E Ratio} = \text{Share Price} / \text{EPS}$$

$$\text{Market-to-Book} = \text{Market Value of Equity} / \text{Book Value of Equity}$$

Bagian 19 - Riset Akuntansi S2-S3

19.1 Model kuantitatif dasar

$$\text{Simple Regression: } Y = \alpha + \beta X + \text{error}$$

$$\text{Multiple Regression: } Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \dots + \beta_k X_k + \text{error}$$

$$\hat{\beta} = (X'X)^{-1} X'Y$$

$$t\text{-statistic} = \text{coefficient} / \text{standard error}$$

$$F\text{-statistic} = \text{MSR} / \text{MSE}$$

$$R^2 = 1 - \text{SSE} / \text{SST}$$

$$\text{Adjusted } R^2 = 1 - ((1-R^2)(n-1)/(n-k-1))$$

$$\text{VIF} = 1 / (1 - R_j^2)$$

19.2 Model probabilistik dan panel

Logit: $p = 1 / (1 + e^{(-z)})$

$z = \alpha + \beta_1 X_1 + \dots + \beta_k X_k$

Difference in Differences: $Y = b_0 + b_1 \text{Treat} + b_2 \text{Post} + b_3(\text{Treat} \times \text{Post}) + \text{error}$

Panel Data: $Y_{it} = \alpha + \beta X_{it} + \mu_i + \lambda_t + \text{error}_{it}$

19.3 Proksi yang sering dipakai

Total Accruals = Net Income - CFO

Firm Size = $\ln(\text{Total Assets})$

Leverage = Total Liabilities / Total Assets

ROA = Net Income / Total Assets

Liquidity = Current Assets / Current Liabilities

Growth = $(\text{Sales}_t - \text{Sales}_{(t-1)}) / \text{Sales}_{(t-1)}$

Tobin's Q approx = $(\text{Market Value of Equity} + \text{Book Value of Debt}) / \text{Book Value of Assets}$

Book-Tax Difference = Accounting Income - Taxable Income

19.4 Earnings management model (ringkas)

$TA_t / A_{(t-1)} = a_1(1/A_{(t-1)}) + a_2[(\text{Delta Revenue}_t - \text{Delta Receivables}_t)/A_{(t-1)}] + a_3(\text{PPE}_t/A_{(t-1)}) + \text{error}_t$

Discretionary Accruals = Actual Total Accruals - Estimated Non-discretionary Accruals

Bagian 20 - Apa yang Wajib Dihafal

- Persamaan akuntansi dasar, laba bersih, penjualan bersih, HPP, dan depresiasi garis lurus.
- Rasio inti: current ratio, quick ratio, debt to equity, gross margin, net margin, ROA, ROE.
- Rumus biaya dan manajemen: contribution margin, break-even, anggaran produksi, varians bahan dan tenaga kerja.
- Rumus investasi: NPV, PV, FV, PVA, FVA.
- Rumus audit dan riset: audit risk model, total accruals, size, leverage, R^2 , VIF.

Bagian 21 - Apa yang Wajib Dipahami

- Mengapa HPP memengaruhi laba kotor dan akhirnya laba bersih.
- Mengapa arus kas operasi bisa berbeda dari laba bersih.
- Mengapa current ratio tinggi belum tentu berarti kondisi perusahaan sehat.
- Mengapa ROE bisa naik karena leverage, bukan karena efisiensi murni.
- Mengapa NPV umumnya lebih kuat dibanding payback.
- Mengapa model riset menggunakan variabel kontrol seperti size, leverage, growth, dan profitability.

Bagian 22 - Urutan Belajar Paling Aman

- Tahap 1: Persamaan akuntansi, jurnal, buku besar, dan laporan keuangan dasar.
- Tahap 2: Perusahaan dagang, HPP, penyesuaian, piutang, persediaan, dan aset tetap.

- Tahap 3: Rasio keuangan dan arus kas.
- Tahap 4: Akuntansi biaya, process costing, ABC, CVP, budgeting, dan varians.
- Tahap 5: Pajak, audit, dan keputusan investasi.
- Tahap 6: Akuntansi lanjutan, valuasi, dan akuntansi manajemen strategis.
- Tahap 7: Metodologi penelitian, regresi, panel, dan proksi riset akuntansi.

Bagian 23 - Cheat Sheet Super Padat

Area	Rumus inti
Dasar	$\text{Assets} = \text{Liabilities} + \text{Equity}$; $\text{Net Income} = \text{Revenue} - \text{Expense}$
Dagang	$\text{COGS} = \text{Beginning Inventory} + \text{Net Purchases} - \text{Ending Inventory}$
Manufaktur	$\text{COGM} = \text{DM Used} + \text{DL} + \text{OH} + \text{Beginning WIP} - \text{Ending WIP}$
Piutang	$\text{Net AR} = \text{Gross AR} - \text{Allowance}$
Aset tetap	$\text{Depreciation} = (\text{Cost} - \text{Residual}) / \text{Useful Life}$
Rasio	$\text{Current Ratio} = \text{CA/CL}$; $\text{ROA} = \text{NI/Avg Assets}$; $\text{ROE} = \text{NI/Avg Equity}$
CVP	$\text{BEP Units} = \text{Fixed Cost} / \text{CM per Unit}$
Budget	$\text{Production} = \text{Sales} + \text{Desired Ending Inv} - \text{Beginning Inv}$
Varians	$\text{DM PV} = \text{AQ}(\text{AP}-\text{SP})$; $\text{DL EV} = \text{SR}(\text{AH}-\text{SH})$
Investasi	$\text{NPV} = \sum (\text{CF}_t / (1+r)^t) - \text{Initial Investment}$
Audit	$\text{AR} = \text{IR} \times \text{CR} \times \text{DR}$
Riset	$\text{Total Accruals} = \text{Net Income} - \text{CFO}$; $\text{VIF} = 1/(1-R_j^2)$

Kesimpulan: tidak ada satu rumus yang mewakili seluruh akuntansi. Yang ada adalah rantai kompetensi dari pencatatan, pelaporan, analisis, keputusan, audit, sampai riset. Jika fondasi dasarnya kuat, bagian lanjutan akan jauh lebih mudah dibangun.