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**John J. Wild, Ken W. Shaw, Barbara
Chiappetta**



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AKUNTANSI: Konsep dan Praktik JILID 1 Ika Yuanita, S.E., M.M. | Elni Sumiarti, S.E., M.Si., 2025-12-29 Jika Anda pernah memikirkan sebelumnya bahwa terdapat suatu model yang tak kasat mata atau suatu alat yang lebih canggih daripada itu yang mampu menjelaskan secara rinci tentang apa yang ada di dalam suatu entias baik individu bisnis dan pemerintahan Tentu ada bahwa Akuntansi dapat menawarkan hal serupa Akuntansi adalah suatu proses mengidentifikasi mengukur dan melaporkan informasi suatu aktivitas ekonomi untuk memungkinkan dilakukan penilaian serta pengambilan

keputusan secara jelas dan realistis bagi pihak-pihak yang menggunakan informasi tersebut. Akuntansi merupakan salah satu mata kuliah dasar sekaligus menjadi mata kuliah prasyarat pada mata kuliah lain dalam bidang ekonomi dan bisnis. Buku ini merupakan Bagian I Pertama dari dua bagian yang disajikan secara terpisah untuk memudahkan dalam memahaminya tanpa meninggalkan materi-materi yang saling terkait. Mata kuliah ini akan menjadi penunjang bagi mata kuliah lain diantaranya Manajemen Keuangan, Perpajakan, Penganggaran, Aplikasi Komputer Bisnis, Aplikasi Komputer Akuntansi, Sistem Informasi Akuntansi, Kesekretariatan, dan Simulasi Bisnis. Garis-garis besar materi buku ini memuat tentang Konsep Dasar Akuntansi, Persamaan Dasar Akuntansi, Akun, Perkiraan, Jurnal Umum, Buku Besar, dan Buku Besar Pembantu, Jurnal Penyesuaian, Neraca Saldo, Laporan Laba Rugi, Laporan Perubahan Ekuitas, Laporan Posisi Keuangan, Laporan Arus Kas, Jurnal Penutup, Jurnal Pem Balik, Jurnal Khusus. Materi disajikan beserta kasus dan penyelesaiannya yang terkait dengan aspek-aspek keuangan pada Perusahaan Jasa dan Dagang.

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