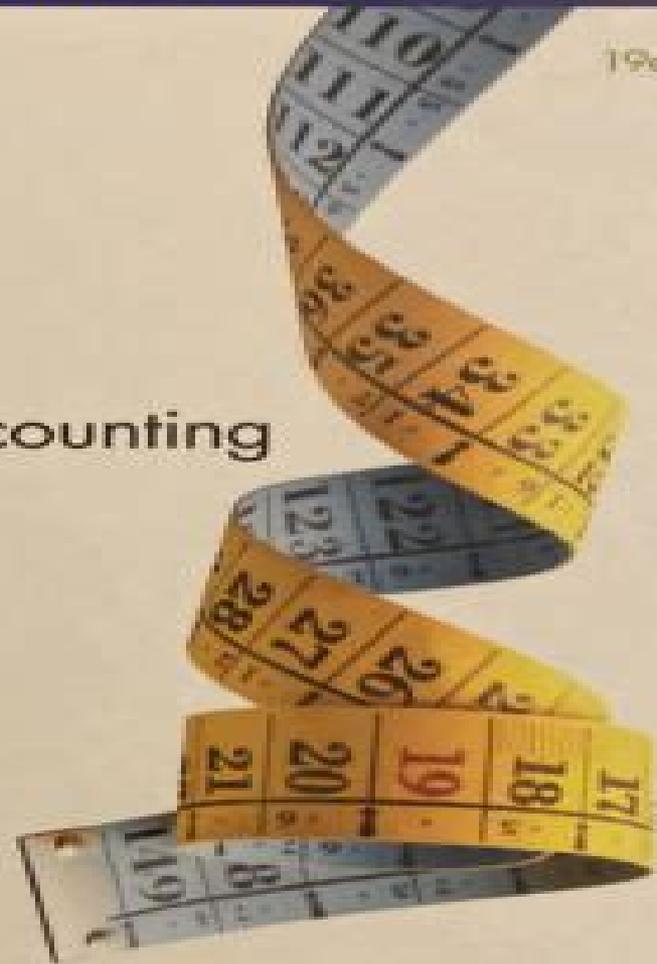


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**Donald E. Kieso, Jerry J. Weygandt**



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Intermediate Accounting Skousen, Kenny, James Stice, Stice, 2000-08 The Study Guide is designed to assist students in comprehending the concepts and principles presented in the text. Problems and brief questions are included.     **Rerangka Dasar Akuntansi Berlandaskan Syariah** Ihda Arifin Faiz, 2020-11-26 Rerangka Dasar Akuntansi Berlandaskan Syariah merupakan buku yang memberikan penjelasan komprehensif tentang posisi akuntansi secara tepat dan mengupas ketentuan syariah yang tercakup dalam rerangka dasar laporan keuangan conceptual framework for financial reporting sebagai dasar pengembangan akuntansi. Kajian akuntansi syariah selama ini terbagi menjadi dua paradigma point of view utama yaitu akuntansi syariah yang didorong oleh kebutuhan praktis driven by practical needs dan akuntansi syariah bertujuan akademis driven by academic purpose. Keduanya seolah berjalan terpisah dan masih terjadi gap logical reasoning atas keberadaan bidang akuntansi syariah sehingga tidak mampu mewujudkan sinergi untuk pengembangan akuntansi atas produk ragam transaksi maupun entitas yang sesuai syariah Islam. Gap yang belum terjawab adalah bagaimana menempatkan mapping bidang akuntansi secara tepat sehingga tidak terjadi kesalahan dalam menghukumi istinbath al hukm akuntansi yang selama ini berterima umum. Buku ini memberikan rincian yang jelas tentang pemaknaan akuntansi secara tepat dan mengungkapkan cakupan ketentuan syaria dalam menghukumi fakta akuntansi tersebut. Tinjauan syaria atas akuntansi diperdalam pada aspek rerangka dasar yang mencakup asumsi dan prinsip dasar akuntansi karena pembentukan dan pengembangan akuntansi didasarkan pada rerangka dasar conceptual framework. Dengan hasil justifikasi atas rerangka dasar akuntansi berdasarkan syariah Islam diharapkan pengembangan akuntansi dapat dilakukan secara tepat dan syaria sehingga pertumbuhan entitas bisnis Islam dan kebutuhan produk akuntansi dan keuangan Islami serta kajian akademis dapat berjalan secara sinergis.

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