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this book provides the only introduction to accounting according to german gaap in

english this is helpful for students attending courses taught in english as well as for professionals in foreign subsidiaries of german companies the 2nd edition provides a new translation of relevant parts of the german commercial code updates the legal references and extends the exercises and case studies offered

buku ajar pengantar akuntansi 1 ini disusun sebagai buku panduan komprehensif yang menjelajahi kompleksitas dan mendalamnya tentang ilmu akuntansi buku ini dapat digunakan oleh pendidik dalam melaksanakan kegiatan pembelajaran di bidang ilmu akuntansi dan diberbagai bidang ilmu terkait lainnya selain itu buku ini juga dapat digunakan sebagai panduan dan referensi mengajar mata kuliah pengantar akuntansi 1 dan menyesuaikan dengan rencana pembelajaran semester tingkat perguruan tinggi masing masing secara garis besar buku ajar ini pembahasannya mulai dari sifat dasar perusahaan dan akuntansi pencatatan dalam transaksi proses penyesuaian dalam bidang akuntansi siklus akuntansi sistem akuntansi akuntansi untuk perusahaan dagang laporan arus kas piutang persediaan selain itu ada beberapa materi penting lainnya yang tentunya membuat buku ajar ini menjadi buku yang sangat tepat dan relevan untuk digunakan sebagai bahan ajar buku ajar ini disusun secara sistematis ditulis dengan bahasa yang jelas dan mudah dipahami dan dapat digunakan dalam kegiatan pembelajaran

buku ini ditulis oleh kolaborasi dosen akuntansi diterbitkannya buku ini untuk menyediakan sumber referensi tambahan bagi mahasiswa sebagai salah satu penunjang proses pembelajaran mata kuliah pengantar akuntansi buku ini diharapkan dapat menambah khasanah ilmu pengetahuan dan wawasan mahasiswa serta mempermudah dalam memahami teori akuntansi buku ini berisi tentang sejarah dan perkembangan akuntansi struktur dasar akuntansi persamaan dasar akuntansi akun kas jurnal umum buku besar jurnal penyesuaian neraca lajur laporan keuangan dan jurnal penutup diharapkan mahasiswa akan memahami mata kuliah pengantar akuntansi dan dapat dengan mudah menerapkan ilmu akuntansi dalam dunia nyata

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