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Scaccabarozzi, Ivan Spertini, Stefano Castoldi, 2015-11-02 T00:00:00+01:00 Financial statements are the cognitive instrument par excellence to understand a company's profitability asset trends and financial performance This volume is divided into three sections and addresses the main themes related to Financial Statements The first part Financial Statement analysis Main objectives and tools illustrates the techniques commonly used to analyse and interpret financial statements reformulations of statement of financial position and statement of comprehensive income and ratios The second part IFRS Accounting issues presents the accounting issues of the most significant financial statements captions in accordance with International Financial Reporting Standards IFRS applicable on the date of publication of this manual Consolidated financial statements are the subject of the third part presenting the fundamental problems that gradually may arise from the consolidation process The book is intended for all those students or professionals who intend to deal in a systematic way with the issues of construction and analysis of financial statements The content of each chapter is enriched by examples with the aim of facilitating understanding **PENGANTAR AKUNTANSI : Teori dan Panduan Dasar Akuntansi** Muhammad

Rinaldi, Ellys Nurhaliza, 2024-09-20 Buku ini merupakan salah satu buku referensi yang memberikan pemahaman dasar tentang konsep akuntansi dimulai dari pengertian sejarah hingga tujuan dan fungsi akuntansi Bab pertama menjelaskan pentingnya akuntansi sebagai alat pencatatan dan pelaporan transaksi ekonomi Selain itu disajikan sejarah perkembangan akuntansi dari masa lalu hingga era modern serta perannya dalam menyediakan informasi keuangan yang relevan untuk membantu pengambilan keputusan baik oleh individu perusahaan maupun pemerintah Pada bab kedua buku ini mendalami prinsip-prinsip dasar yang membentuk fondasi akuntansi termasuk persamaan akuntansi yang menjelaskan hubungan antara aset kewajiban dan ekuitas Pembaca juga diperkenalkan pada berbagai jenis akun seperti akun pendapatan beban dan aset serta bagaimana mereka dikelompokkan dan dicatat dalam laporan keuangan Buku ini sangat cocok bagi mahasiswa pelaku bisnis atau siapa saja yang ingin memahami akuntansi secara sistematis dan aplikatif memberikan dasar kuat untuk praktik

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