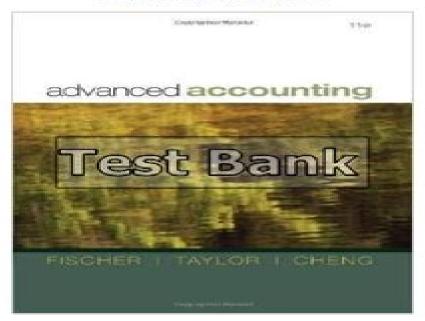
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berbentuk permanen atau temporer tergantung objek yang dikelola Hal ini dibahas dalam Bab 6 Bab 7 membahas mengenai konsinyasi ini pun masih relevan dengan kondisi ekonomi sekarang dimana masih banyak kegiatan bisnis yang dilakukan dengan cara konsinyasi baik bersifat sementara atau memang proses bisnisnya harus dilakukan dengan cara konsinyasi Sistem ini biasanya terjadi pada perusahaan jasa transportasi logistik dan perusahaan yang bergerak di bidang percetakan dan fesyen Sementara Bab 8 dan Bab 9 membahas penjualan angsuran installment hal ini juga masih banyak dilakukan oleh perusahaan tidak hanya di bidang real estate tetapi sekarang sudah ke semua produk kebutuhan rumah tangga Hal ini juga terkait dengan daya beli masyarakat dan penghasilan yang terbatas maka dibahas bagaimana membeli kendaraan secara angsuran yang secara detil dibahas pada Bab 9 Bab 10 dan bab 11 membahas mengenai perusahaan yang sudah berkembang dengan membentuk cabang Bagaimana akuntansi untuk cabang dan pusat secara standar akuntansi dan bagaimana menyusun laporan keuangan gabungan antara kantor pusat dan kantor cabang Saat ini pun banyak perusahaan yang mempunyai cabang dan bagian akuntansi mengalami kesulitan dalam menyusun laporan keuangan gabungan Sehubungan dengan hal tersebut dalam buku ini dipandu bagaimana menyusun laporan keuangan gabungan secara sistematis Buku Business Education Index ,1982 An author and subject index of business education articles persembahan penerbit Bypass compiled from a selected list of periodicals and yearbooks published during the year *Uniform CPA Examination* American Institute of Certified Public Accountants, 1997 Uniform CPA Examination ,1994 Forthcoming Books Rose Arny, 1998

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