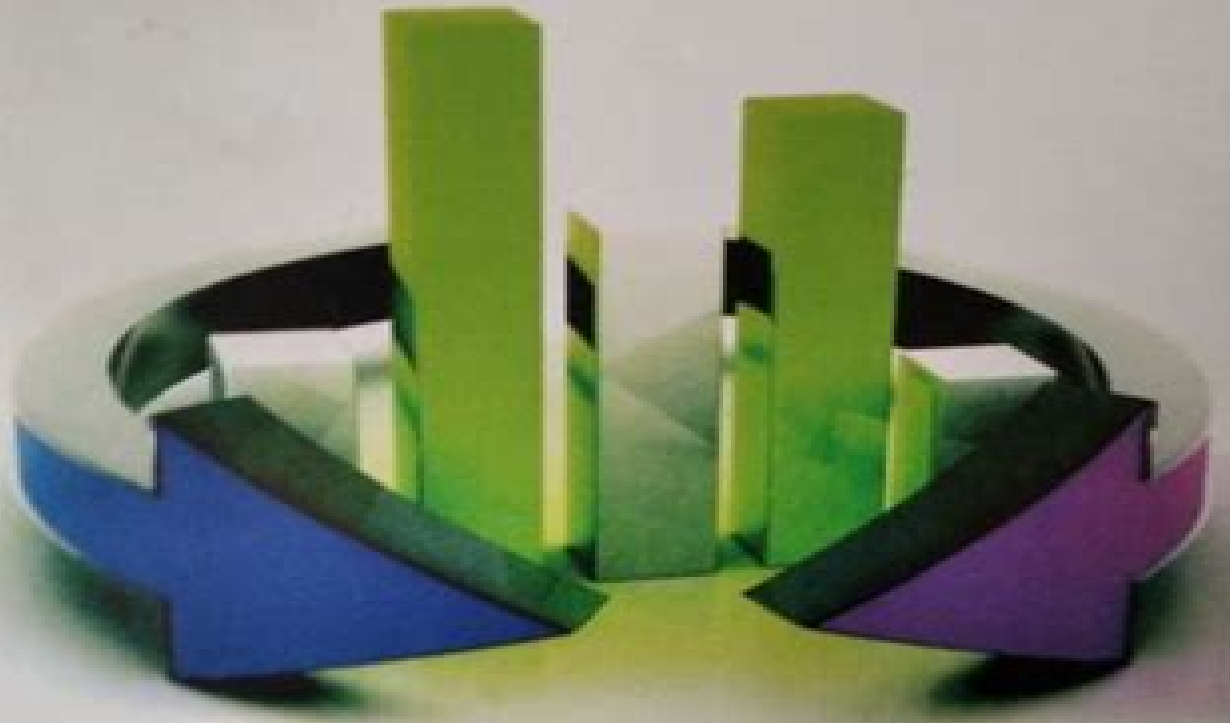


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Akuntansi Keuangan Lanjutan 1 Eddy Winarso, SE, MSi, PhD, Ak, CA, 2020-07-01 Buku ini pertama tama membahas mengenai persekutuan partnership secara lengkap dibahas dari pembentukan sampai dengan likuidasi Hal ini perlu diketahui oleh mahasiswa karena persekutuan masih banyak di Indoensia dalam bentuk UMKM yang menggunakan modal sendiri tanpa menerbitkan saham dan lain lain Oleh karenanya harus ditegaskan secara hukum bagaimana pengikatannya antar anggota yang dibahas dalam Bab 1 yaitu pembentukan persekutuan Setelah dibentuk bagaimana mengoperasikan persekutuan tersebut standar apa yang digunakan dan bagaimana pendistribusian laba yang diperoleh dibahas pada Bab 2 Sesuai dengan karakteristik persekutuan yaitu limited life maka kemungkinan terjadi pembubaran yang dibahas di Bab 3 yaitu apabila ada anggota yang akan masuk atau ada anggota yang mengundurkan diri Pembahasan selanjutnya mengenai persekutuan diakhiri dengan likuidasi dibahas pada Bab 4 dan Bab 5 Pembahasan selanjutnya mengenai joint venture usaha patungan yang mempunyai karakteristik yang hampir sama dengan persekutuan namun ini dalam skala besar yang berbentuk perusahaan untuk mengelola suatu proyek dengan pendanaan cukup besar yang dikelola bersama baik secara jangka panjang maupun jangka pendek Joint venture bisa 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 persembahkan penerbit Bypass

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Systems for Sustainability Frank A. Stowell, Ray L. Ison, Rosalind Armson, Jacky Holloway, Sue Jackson, Steve McRobb, 2013-11-11 The term sustainability has entered the lexicon of many academic disciplines and fields of professional practice but to date does not appear to have been seriously considered within the systems community unless perhaps under other guises Within the wider community there is no consensus around what sustainability means with some authors identifying 70 to 100 definitions of the term Some see sustainability as the precise and quantifiable outcomes of biological systems whilst others see it in terms of processes relevant to personal and organizational change with the potential to effect changes in our relationships with our environments Internationally it has been increasingly used in relation to the term sustainable development a term popularised by the Brundland Commission of definitions sion s report in 1987 entitled Our Common Future Despite this diversity and polarised perception on its utility unlike many other popular terms it has not had its time and subsided quietly from our language It is therefore timely for the systems community to explore the relationship between systems and sustainability in a range of contexts Participants in this the 5th International Conference of the United Kingdom Systems Society UKSS have been invited to reflect critically on the contribution of systems thinking and action to sustainability to the sustainability of personal relationships the organizations in which live and work and our natural environment

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