Jurusan: Akutansi (STAMI)

Sepuluh Pengertian Akutansi Menurut Para Ahli

1. Abu Bakar A. dan Wibowo

Abu Bakar dan Wibowo merupakan pakar akuntansi Indonesia. Menurut mereka, akuntansi memiliki pengertian sebagai prosedur mengakui, pencatatan dan korespondensi bursa keuangan dari suatu unsur atau organisasi. Maksudnya, akuntansi adalah sistem informasi yang mengakui dan mencatat transaksi keuangan kemudian disajikan dalam laporan keuangan, selanjutnya laporan tersebut berguna sebagai sarana korespondensi atau laporan bagi pihak-pihak berkepentingan dengan suatu organisasi atau perusahaan dalam hal kegiatan bisnis dan keuangan.

2. Armold

Arnold merupakan salah satu pakar akuntansi. Menurutnya, akuntansi adalah suatu sistem yang menyediakan informasi kepada siapa saja yang harus membuat sebuah keputusan dan mengendalikan penerapan keputusan tersebut. Maksud Arnold, akuntansi merupakan sistem penyedia informasi keuangan yang berguna bagi siapa pun yang berkepentingan untuk mengambil sebuah keputusan di mana selanjutnya pihak tersebut juga bertanggung jawab untuk melakukan pengendalian atas pengambilan dan penerapan keputusan tersebut.

3. Charles Thomas Horngren dan Walter T. Harrison

Charles Thomas Horngren merupakan seorang profesor akuntansi di Stanford University. Sedangkan Walter T. Harrison adalah penulis buku-buku akuntansi yang terkenal. Di dalam buku garapan kedua ahli tersebut, akuntansi didefinisikan sebagai suatu sistem informasi yang mengukur aktifitas bisnis, memproses data menjadi laporan dan mengkomunikasikan hasilnya kepada para pengambil keputusan.

4. Dr. M. Gede

Dr. M. Gede juga salah satu pakar akuntansi dari Indonesia. Menurut beliau, akuntansi adalah ilmu pengetahuan terapan dan seni pencatatan di mana pengolahannya dan analisa catatan tersebut dilakukan secara terus-menerus berdasarkan aturan dan sistem tertentu, sehingga tersusun suatu laporan keuangan sebagai bentuk pertanggungjawaban dari pimpinan perusahaan atas kinerjanya.

5. Kohler's Dictionary

Kohler's Diettonary for Accountants adalah kamus khusus untuk para akuntan. Kamus ini disusun oleh Eric Louis Kohler tahun 1892-1976 yang dipublikasi pertama kali pada tahun 1952. Di dalam kamus ini, akuntansi memiliki pengertian sebagai suatu seni dalam pencatatan dari proses transaksi keuangan.

6. Littleton

Littleton merupakan salah satu ahli akuntansi. Beliau menyatakan bahwa tujuan utama dari akuntansi adalah melaksanakan perhitungan periodik antara biaya dan hasil. Menurutnya, biaya dianggap sebagai usaha, sedangkan hasil adalah prestasi. Jadi maksud dari pernyataan Littleton, akuntansi adalah perhitungan komparasi antara

<u>Jelaskn Definisi Akutansi Menurut Anda</u>

JS Bruner

Jelaskn Definisi Akutansi Menurut Anda:

Jelaskn Definisi Akutansi Menurut Anda Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has be much more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Jelaskn Definisi Akutansi Menurut Anda**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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Jelaskn Definisi Akutansi Menurut Anda Introduction

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