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Introduction To Accounting

Service Company, Merchandising

Company & Cooperative



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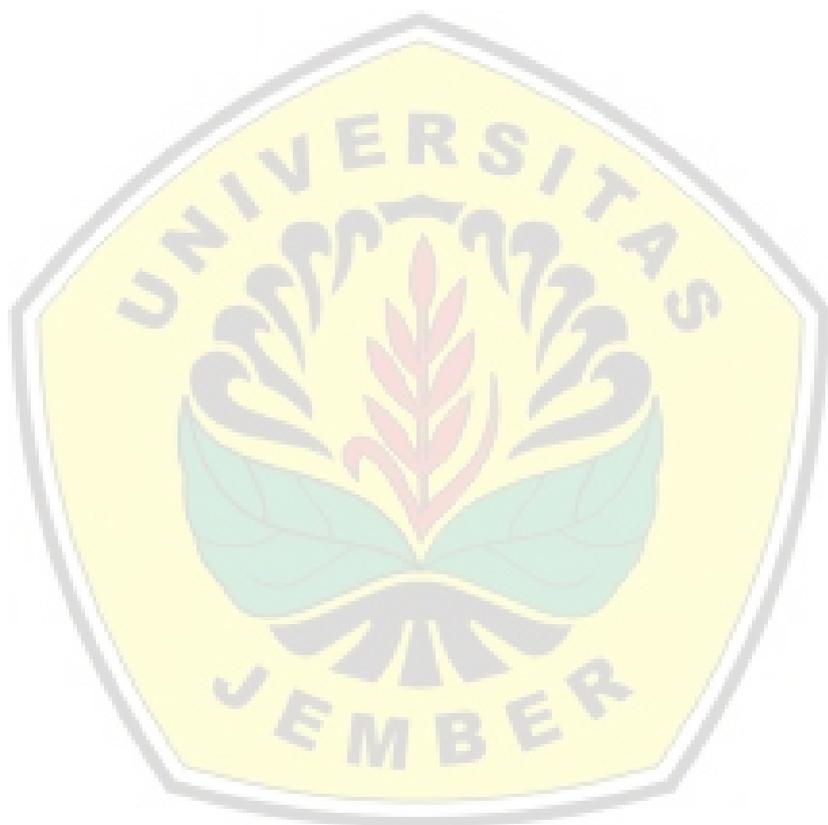


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& ANISAH LUTFIATIN, S.S.



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PREFACE

All Praise belongs to Allah, The Lord of the universe. Only by His mercies and blessings this book, Introduction of Accounting Service Company, Merchandising Company & Cooperative is completed. This book describes the basic concept of accounting specifically in recording financial statements of both profit and nonprofit oriented organizations based on Indonesian Accounting Standards for Non-Publicly- Accountable Entities (SAK ETAP). It can be used by stakeholders to learn financial statements recording process and analysis especially for Service Company, Merchandising Company and Cooperatives.

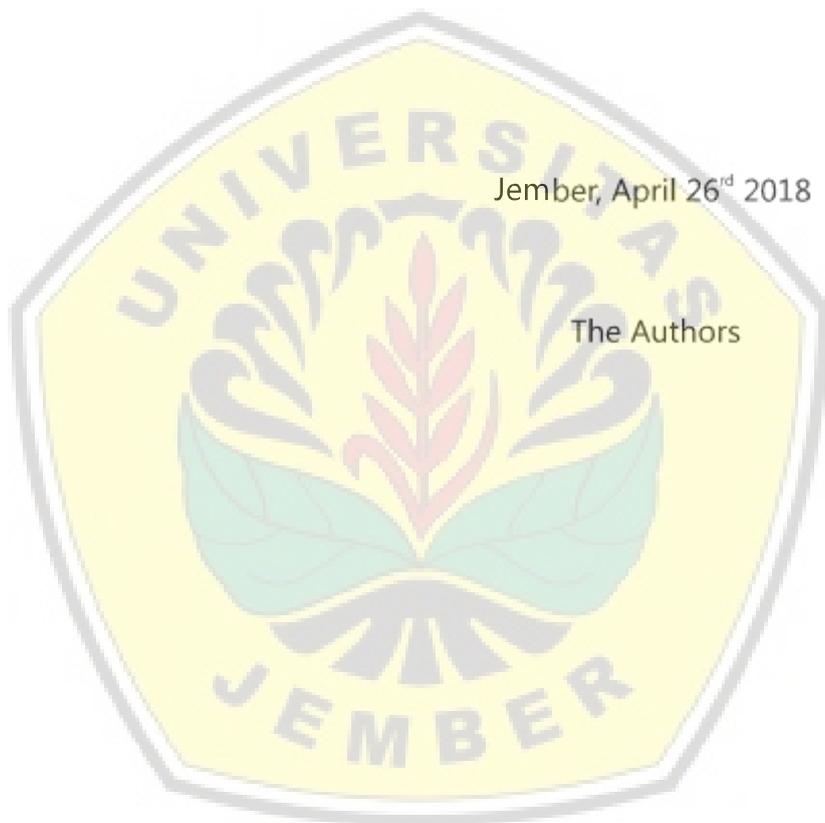
The explanation of this book is systematically arranged to comprehend accounting concept, example of cases provided as the application of accounting concept and financial statement preparation. Questions are obtained from transactions of Service Company, Merchandising Company and Cooperatives as evaluations. This book, Introduction to Accounting Service Company, Merchandising Company & Cooperative, is expected to be useful for various needs and interests.

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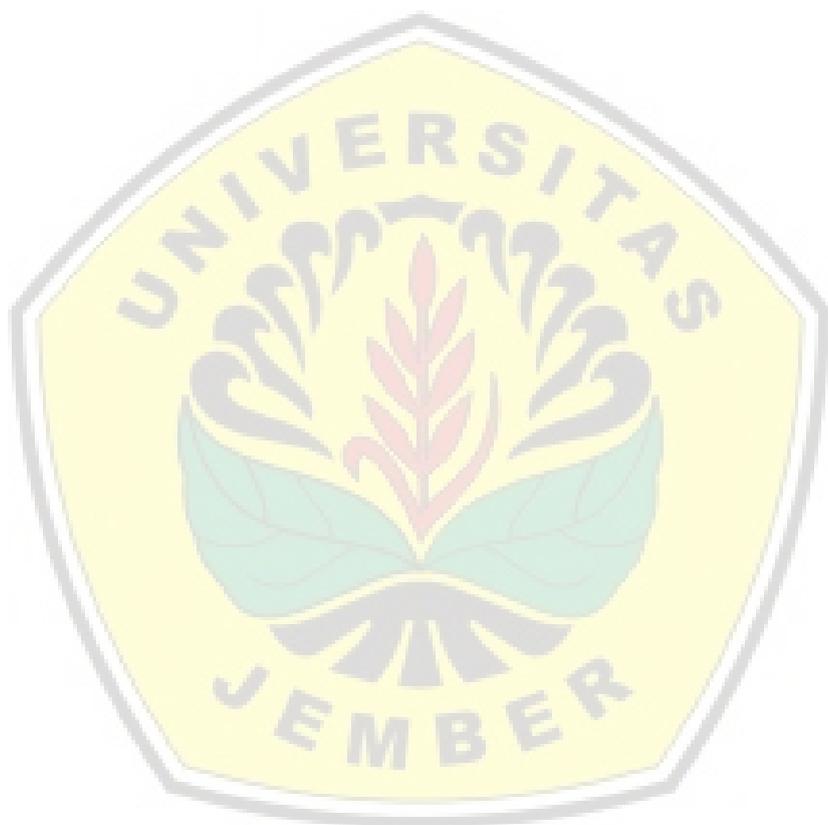
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This book is still far from perfectness, therefore the constructive advice from the readers are welcomed.



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BIOGRAPHY



Dr. SITI MARIA WARDAYATI, M.Si., Ak.,CA.CPAI was born in Pamekasan, the 5th of August 1966. She graduated from Faculty of Economics, Brawijaya University, Malang, Accounting Department, on December 20, 1990. Besides, she obtained a Magister Science (M.Si) from Postgraduate Program of Padjadjaran University Bandung with major study area of Accounting in 2000. She

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This book describes the basic concept of accounting specifically in recording financial statements of both profit and nonprofit oriented organizations based on Indonesian Accounting Standards for Non-Publicly- Accountable Entities (SAK ETAP). It can be used by stakeholders to learn financial statements recording process and analysis especially for Service Company, Merchandising Company and Cooperatives.

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