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seringkali akuntansi disama artikan dengan kegiatan pembukuan keuangan padahal akuntansi sendiri adalah suatu proses pertanggungjawaban yang dimana setiap diterimanya dana ataupun digunakannya dana pada suatu perusahaan harus dicatat dengan baik secara memadai dan harus menyusun sebuah laporan dari hasil pencatatan tersebut pencatatan laporan keuangan sampai penyajiannya semua dimulai dari perekaman transaksi dalam periode tertentu menurut sugiarto akuntansi sendiri biasa disebut dengan bahasa bisnis yang dimana akuntansi menjadi sebuah sistem informasi yang menyediakan laporan bagi para pihak pihak berkepentingan terkait aktivitas ekonomi dalam sebuah perusahaan kegiatan dalam akuntansi sendiri terdiri dari beberapa aktivitas diantaranya mengidentifikasi mencatat dan mengkomunikasikan

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