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~~Assets = Liabilities + Equity~~

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Akm ch 15 saham 1. EKUITASEKUITAS 2. Definisi EkuitasDefinisi Ekuitas Ekuitas adalah salah satu elemen laporan keuangan yang terdapat pada Laporan Posisi Keuangan (Neraca) Ekuitas merupakan hak sisa atas aset setelah dikurangi seluruh kewajiban

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The gain on disposal of a business component is reported as part of discontinued operations, net of tax
The change in inventory costing from FIFO to average cost is a change in accounting principle
The cumulative effect of a change in accounting principle is adjusted through the beginning balance of retained earnings
Measurement Answers are revealed in the income statement below
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Intermediate Accounting: IFRS Edition - Donald E. Kieso ...

well,,this book was a nightmare to me as a student,, it's too heavy so i didnt bring it on every intermediate accounting class which was for a year,, but..after a year or so..now i realize that this book teach me so much than i thought back then,, this is a must have book for any accounting students who works in any accounting-involved work.. even though they will publish a newer edition but ...

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Intermediate Accounting: IFRS Edition provides the tools global accounting students need to understand IFRS and how it is applied in practice. The emphasis on fair value, the proper accounting for financial instruments, and the new developments related to leasing, revenue recognition, and financial statement presentation are examined in light of current practice. Global Accounting Insights highlight the important differences that remain between IFRS and U.S. GAAP, and discuss the ongoing joint convergence efforts to resolve them. Comprehensive, up-to-date, and accurate, Intermediate Accounting: IFRS Edition includes proven pedagogical tools, designed to help students learn more effectively and to answer the changing needs of this course.

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