

Review Jurnal Perancangan Sistem Informasi Akuntansi

Proceedings of the 3rd Universitas Lampung International Conference on Social Sciences (ULICoSS 2022) Ryzal Perdana 2023-05-03 This is an open access book. The 3rd Universitas Lampung International Conference on Social Sciences (ULICoSS) 2022 (ULICoSS) 2022 is an international conference organized by the Institute for Research and Community Services, Universitas Lampung, Indonesia. The event took place on 6th - 7th September 2022 in Bandar Lampung City, on the Indonesian island of Sumatra. This event will adopt a hybrid working model, combining an in-person event with an online meeting via Zoom. Attendees and presenters are expected to interact in this way, using technology to connect to global networks. As has been widely stated in

the literature, a number of reports and papers have examined the pandemic's negative effects, with the majority of work to date focusing on COVID-19's negative impact on psychological well-being. Thus, social adjustment is required for resilience in order to adapt to and change in the face of adversity. In other words, it is clear that social adjustment, which includes the specific behaviors and abilities that people use to deal with daily problems and adapt to changing circumstances, is critical for global resilience today. As such, this international conference, which will feature five invited keynote speakers from the Czech Republic, Hungary, Indonesia, and Japan is intended to serve as a forum for the dissemination of specific alternative and significant breakthroughs in rapid social adjustments for global resilience,

with an emphasis on global society, social welfare and development, and innovative communication, among other topics. Therefore, we invite scholars, academics, researchers, experts, practitioners, and university students to participate and share perspectives, experiences, and research findings by submitting papers on a variety of topics relevant to the conference's theme and scope. All abstracts and papers submitted for consideration will undergo a double-blind peer review process to ensure their quality, relevance, and originality.

BUKU MANAJEMEN KEUANGAN: PRINSIP & KEBIJAKAN Dr. Dra. Ani Nuraini, M.M., CIFM., GRCE. Penulis : Dr. Dra. Ani Nuraini, M.M., CIFM., GRCE. ISBN : 978-634-246-053-5 Halaman : vi + 235 Ukuran : 14,8 x 21 Tahun : 2025 Sinopsis: Buku ini mendasari pengelolaan keuangan dalam organisasi, baik di sektor swasta maupun publik. Buku ini dimulai dengan pemaparan konsep dasar manajemen keuangan, ruang lingkungannya, dan sejarah

perkembangannya, serta menekankan peran strategis manajer keuangan dalam pengambilan keputusan investasi, pendanaan, dan kebijakan dividen untuk memaksimalkan nilai perusahaan. Di dalamnya juga diuraikan secara mendetail jenis-jenis laporan keuangan utama, analisis laporan keuangan dengan berbagai rasio, serta manajemen modal kerja, kas, piutang, dan persediaan. Aspek perencanaan, penganggaran, investasi, manajemen risiko keuangan, hingga struktur modal dan biaya modal juga menjadi fokus pembahasan. Buku ini melengkapi wawasannya dengan topik pasar dan lembaga keuangan, valuasi perusahaan, merger dan akuisisi, serta internasionalisasi keuangan, termasuk manajemen risiko valuta asing dan pendanaan internasional. Ditulis dengan mengintegrasikan teori, praktik, serta dinamika regulasi dan teknologi terkini, buku ini menjadi referensi penting bagi akademisi, praktisi, dan mahasiswa dalam memahami dan mengimplementasikan manajemen keuangan

yang profesional dan adaptif di era globalisasi.

PAJAK PERTAMBAHAN NILAI KONSINYASI : SEBELUM DAN SESUDAH OMNIBUS LAW

Suparna Wijaya; Anni Khoiriyah Sinaga PAJAK PERTAMBAHAN NILAI KONSINYASI :

SEBELUM DAN SESUDAH OMNIBUS LAW

Penulis : Suparna Wijaya; Anni Khoiriyah Sinaga

Ukuran : 14 x 21 cm ISBN : 978-623-6410-84-4

Terbit : Juli 2021 www.guepedia.com Sinopsis :

Konsinyasi menjadi salah satu metode penjualan yang banyak dipilih oleh pelaku usaha di Indonesia. Hal ini dikarenakan baik pengamanat (consignor) maupun komisioner (consignee) akan memperoleh berbagai keuntungan dari metode penjualan secara konsinyasi dibandingkan dengan metode penjualan konvensional (biasa). Contoh penerapan metode penjualan konsinyasi dapat dengan mudah dijumpai di swalayan, toserba, dan/atau pusat perbelanjaan di lingkungan sekitar kita. Secara akuntansi, pencatatan atas transaksi konsinyasi dapat dilakukan dengan metode terpisah atau

metode tidak terpisah. Perbedaan dari kedua metode pencatatan ini secara umum terletak pada pemisahan laba (rugi) dan beban yang timbul terkait penjualan secara konsinyasi dengan laba (rugi) dan beban dari penjualan biasa. Pengakuan pendapatan secara akuntansi didasarkan pada PSAK 23 yang telah direvisi dengan PSAK 72. Dampak dari revisi standar akuntansi ini tentunya menjadi menarik untuk ditinjau lebih lanjut khususnya terkait pengakuan pendapatan atas konsinyasi. Dari sisi perpajakan, berdasarkan UU PPN 1984, konsinyasi termasuk dalam pengertian penyerahan BKP yang terutang PPN. Namun, dalam UU Cipta Kerja sebagai salah satu perwujudan omnibus law di Indonesia, konsinyasi dihapuskan dari pengertian penyerahan BKP yang terutang PPN. Perubahan ini tentunya akan berdampak pada mekanisme dan administrasi pengenaan PPN atas konsinyasi seperti penentuan saat terutang, penerbitan faktur pajak, nota retur, faktur pajak pengganti,

dan lain-lain. Dalam buku ini akan dibahas terkait perlakuan transaksi konsinyasi dalam akuntansi menurut PSAK, mekanisme pengenaan PPN atas konsinyasi berdasarkan UU PPN 1984 dan UU Cipta Kerja, perbedaannya, serta kelebihan dan kekurangan dari pengenaan PPN atas konsinyasi sebelum dan sesudah omnibus law. Melalui buku ini, penulis juga menggambarkan skema transaksi konsinyasi berdasarkan contoh di lapangan dan bagaimana pemenuhan kewajiban perpajakannya, dalam hal ini PPN, menurut ketentuan perundang-undangan perpajakan yang berlaku.

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Information Systems for Intelligent Systems

Andres Iglesias 2026-01-01 This book includes selected papers presented at the World Conference on Information Systems for Business Management (ISBM 2025), held in Bangkok, Thailand, on September 24–26, 2025. It covers

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up-to-date cutting-edge research on data science, information systems, infrastructure and computational systems, engineering systems, business information systems, and smart secure systems.

Pengelolaan Keuangan UMKM di Era Digital: Langkah Praktis Menuju Bisnis Berkelanjutan Inti Nuswandari, M.M.

2025-04-06 Di era digital yang terus berkembang, Usaha Mikro, Kecil, dan Menengah (UMKM) menghadapi tantangan sekaligus peluang besar dalam mengelola keuangan mereka. Teknologi digital telah membuka jalan bagi pelaku usaha untuk meningkatkan efisiensi, memperluas akses ke pasar, serta menciptakan model bisnis yang lebih berkelanjutan. Namun, untuk meraih semua itu, pengelolaan keuangan yang baik menjadi fondasi utama. Buku “Pengelolaan Keuangan UMKM di Era Digital: Langkah Praktis Menuju Bisnis Berkelanjutan” dirancang untuk membantu pelaku UMKM memahami pentingnya pengelolaan keuangan

sebagai kunci keberhasilan bisnis mereka. Dengan pendekatan yang praktis, buku ini membahas berbagai aspek penting, mulai dari cara mencatat transaksi harian secara digital hingga strategi mengelola arus kas yang sehat. Selain itu, pembaca akan menemukan panduan lengkap untuk memanfaatkan teknologi finansial (fintech), yang kini semakin relevan untuk mendukung pengelolaan modal, pembayaran, dan investasi. Tidak hanya fokus pada aspek teknis, buku ini juga mengangkat pentingnya literasi keuangan sebagai alat pemberdayaan. Pelaku UMKM diajak untuk melihat pengelolaan keuangan tidak hanya sebagai tugas administratif, tetapi sebagai strategi yang dapat meningkatkan daya saing mereka di pasar. Melalui penjelasan yang mendalam tentang pengelolaan pajak, pembuatan laporan keuangan yang transparan, hingga akses permodalan berbasis digital, buku ini memberikan solusi nyata bagi UMKM yang ingin berkembang di era modern. Selain aspek

keuangan, buku ini menyoroti bagaimana prinsip keberlanjutan dapat diintegrasikan ke dalam strategi bisnis. Dengan mengadopsi pendekatan yang ramah lingkungan dan berbasis keberlanjutan, UMKM tidak hanya dapat menarik perhatian konsumen yang semakin peduli terhadap dampak sosial dan lingkungan, tetapi juga membangun bisnis yang tahan terhadap perubahan di masa depan. Dilengkapi dengan studi kasus dari pelaku UMKM yang sukses, wawancara dengan pakar keuangan, dan langkah-langkah praktis yang dapat langsung diterapkan, buku ini menjadi sumber inspirasi sekaligus panduan yang relevan. Dengan gaya penulisan yang mudah dipahami, buku ini cocok untuk para pelaku usaha, akademisi, dan siapa saja yang ingin mendalami strategi keuangan di era digital. Mari wujudkan bisnis UMKM yang tidak hanya bertumbuh, tetapi juga membawa dampak positif bagi lingkungan, masyarakat, dan masa depan Anda.

Assessing and addressing health inequities and

disparities: The role of health informatics Gulzar H. Shah 2023-04-14

AUDITING I Dr. Ita Mustika, S.E., M.Ak 2025-12-22 Buku ini hadir sebagai referensi komprehensif bagi mahasiswa, profesional, dan akademisi yang ingin memahami konsep serta praktik audit secara mendalam. Di dalamnya dibahas berbagai topik penting, mulai dari sejarah auditing, peran audit dan jasa assurance, struktur organisasi Kantor Akuntan Publik (KAP), hingga prinsip pengumpulan bukti dan dokumentasi audit. Buku ini juga mengulas proses audit secara sistematis, meliputi tahap perencanaan, pelaksanaan, hingga penyelesaian dan pelaporan. Audit merupakan salah satu pilar utama dalam menjaga transparansi dan akuntabilitas keuangan. Lebih dari sekadar memeriksa angka, audit berfungsi memberikan keyakinan kepada para pemangku kepentingan bahwa laporan keuangan suatu entitas bebas dari salah saji material dan dapat dipercaya. Melalui penyajian materi yang sistematis dan

mudah dipahami, buku ini diharapkan dapat menjadi panduan praktis dan ilmiah dalam memahami proses audit secara utuh dan aplikatif.

Algoritma dan Logika Aplikasi Bisnis : Kerangka Berfikir Bisnis Digital Generasi Z

Anna Noviana, S.E., M.M 2025-04-03 Buku Algoritma dan Logika Aplikasi Bisnis: Kerangka Berpikir Bisnis Digital Generasi Z menghadirkan panduan komprehensif bagi pembaca, khususnya generasi muda, untuk memahami dasar-dasar algoritma dan logika dalam konteks aplikasi bisnis digital. Dengan pendekatan yang sistematis dan aplikatif, buku ini mengintegrasikan konsep computational thinking, flowchart, pseudocode, hingga implementasi struktur data dan pengambilan keputusan dalam dunia bisnis modern. Setiap pembahasan dirancang untuk membangun pola pikir analitis, kritis, dan solutif yang relevan dengan dinamika ekosistem digital saat ini. Melalui contoh nyata dan konteks bisnis yang

dekat dengan kehidupan Generasi Z, buku ini tidak hanya memperkuat kemampuan teknis, tetapi juga menumbuhkan kesiapan dalam menghadapi tantangan inovasi dan transformasi digital secara berkelanjutan.

Proceedings of the Sixth International Conference on Applied Economics and Social Science (ICAESS 2024) Fuad Arif Rahman

2024-12-31 This is an open access book.

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