ACCOUNTING AND ENVIRONMENT

Accounting Definition

Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2008

"Accounting is process of three activities : identifying, recording and communicating the economic events of an organization (business or non business) to interested users of the information."

Pada buku *BookKeeping And Accounts II* (LCCI, 1999 : 1) dijelaskan bahwa :

"Accounting is the process of recording, classifying, summarising, reporting business transactions, and interpreting their effects on the affairs of a company."

Pada buku *A Statement of Basic Accounting Theory yang dikutip oleh Soemarso* dijelaskan bahwa :(Soemarso)

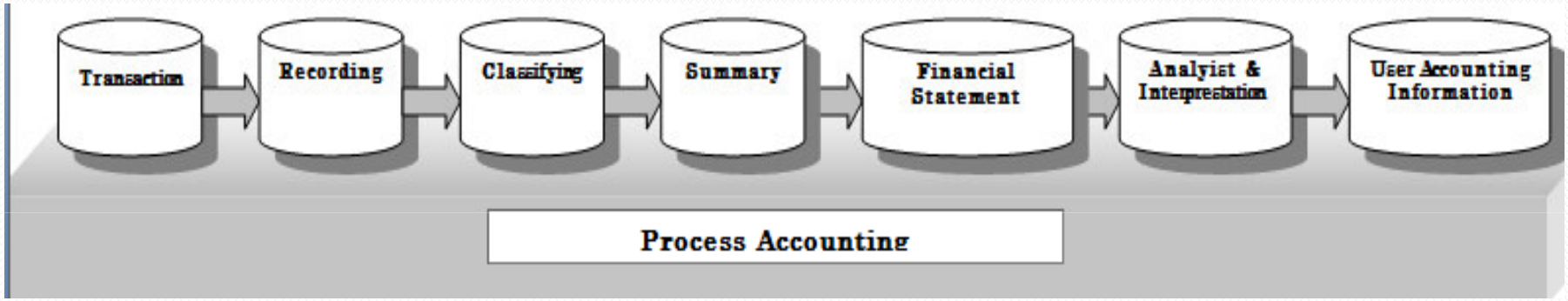
"proses mengidentifikasikan, mengukur dan melaporkan informasi ekonomi, untuk memungkinkan adanya penilaian dan keputusan yang jelas dan tegas bagi mereka yang menggunakan informasi tersebut ."

Summary Accounting definition

- **The list Accounting from activity:**
  - Recording
  - Classifying
  - Reporting
- **The list Accounting from Information Systems:**

  Information result: Finance Information, Economic Unit, Decision Support Systems
- **The list Accounting from Users:**
- Management Accounting: For Side Internal Corporate
- Financial Accounting: For Side Eksternal Corporate

Process Accounting



Accounting Cycle

