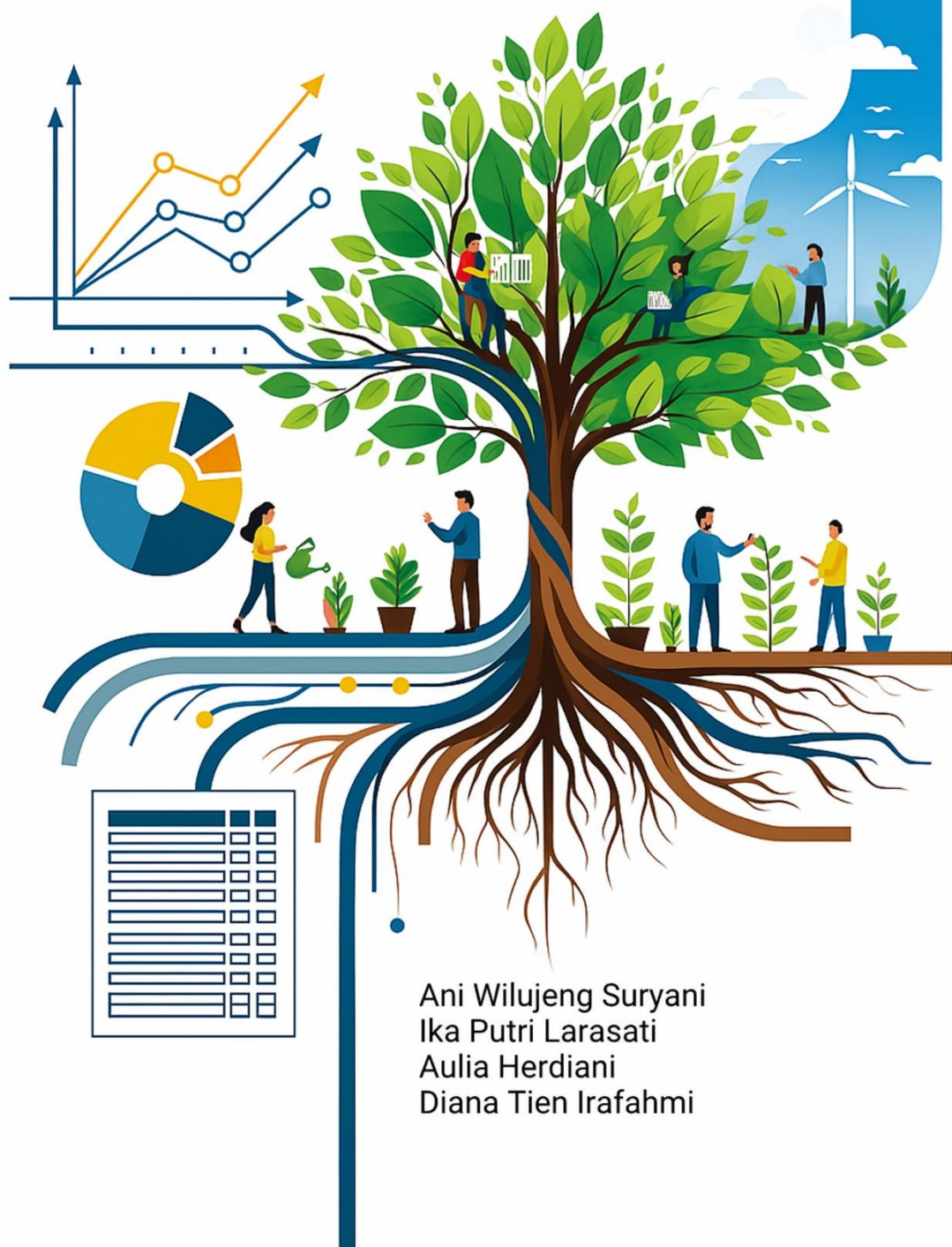


PRINCIPLE OF ACCOUNTING



Ani Wilujeng Suryani
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Principle of _____
ACCOUNTING

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FROM THE AUTHORS

This book has been designed to provide an alternative learning resource in accounting that is easier to understand, with clear, communicative, and straightforward language. It is then expected for learners to easily understand the principle of accounting for service and merchandise companies. This book also provides examples of transactions and practice questions per chapter and is expected to assist students in clearly understanding the material in detail.

Firstly, this book provides a discussion of the service company accounting cycle related to its accounting cycle. The discussion begins with an introduction to service company accounting and financial statements, the accounting recording process, and concludes with the preparation of financial statements. In the next chapter, this book discusses the accounting cycle in merchandise companies.

The authors recognise that this book has many areas for improvement. Therefore, constructive criticisms and suggestions are required for the improvement of this book. Lastly, the authors would like to express their gratitude to the people who supported this book. The authors would also like to express their sincere gratitude to readers for their kind attention and appreciation of this book.

Malang, 2 September 2025

The Authors

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