

8TH EDITION

Managerial Accounting



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Managerial Accounting Hansen Mowen 8th Edition

**Rizal Mawardi, S.E., M.A., CAP., CTA.,
ACPA., ASA (Aust.) ,Suharyanto,
S.Kom., M.M., CAP. ,Ridarmelli, S.E.,
M.Si., Ak., CA., SAS**

Managerial Accounting Hansen Mowen 8th Edition:

Breakeven Analysis Michael E. Cafferky, 2010-08-11 This book explains the vocabulary of cost volume profit breakeven analysis CVP explores the breadth of applications of CVP and illustrates the use of CVP concepts in a broad range of management and marketing scenarios The book examines the proper identification of a unit the various formulations of breakeven profit planning using the breakeven formulas and the application of CVP in sensitivity analysis Each chapter will offer several important ingredients for a practical how to approach the type of data needed the formula how to calculate and interpret the math a specific example followed by a brief review of the assumptions and limitations of that method **The**

Routledge Companion to Accounting Information Systems Erik Strauss, Martin Quinn, 2017-12-22 Information technology has permeated all walks of life in the past two decades Accounting is no exception Be it financial accounting management accounting or audit information technology and systems have simplified daily tasks and routine work simplified reporting and changed how accounting is done The Routledge Companion to Accounting Information Systems provides a prestige reference work which offers students and researchers an introduction to current and emerging scholarship in the discipline Contributions from an international cast of authors provides a balanced view of both the technical underpinnings and organisational consequences of accounting information systems With a focus on the business consequences of technology this unique reference book will be a vital resource for students and researchers involved in accounting and information management **IGC 2018** Paolo Manunta, Nining Indroyono Soesil, Hesti Meilina, Yunardi, 2018 The conference is hosted by

Program Pascasarjana Universitas Syiah Kuala recognizably abbreviated as PPs UNSYIAH the largest and the oldest national university in Aceh The IGC will provide an excellent opportunity for academics teachers students educators researchers and education stakeholders to share knowledge and research findings as well as to present ideas raising awareness of the Sustainable Development Goals to promote research and action in Innovation Creativity Digital and technopreneurship for Sustainable Development and technological Contexts **Environmental Management Accounting and Supply Chain**

Management Roger L. Burritt, Stefan Schaltegger, Martin Bennett, Tuula Pohjola, Maria Csutora, 2011-05-19 This volume s focus on the environmental accounting of supply chain processes is of particular relevance because these processes supply data about the environmental impact of relationships between business organisations an area where the boundary separating internal and external accounting is ill defined Here contributors advocate what they term accounting for cooperation as a more environmentally positive complement to the paradigmatic practice of accounting for competition *Akuntansi*

Manajemen Ida Ayu Nursanty, Jusmarni Jusmarni, Minarni Minarni, Agus Khazin Fauzi, Achmad Maqsudi, Anwar Anwar, Titiek Rachmawati, Maria Maria, Febrianty Febrianty, 2022-05-10 Dalam menjalankan kegiatan bisnis setiap pelaku usaha manajer bisnis membutuhkan informasi yang valid dan relevan dengan begitu mereka dapat menyusun rencana mengevaluasi melakukan pengendalian dan mengambil keputusan Akuntansi manajemen hadir sebagai disiplin ilmu manajerial untuk

mengelola informasi akuntansi yang dibutuhkan oleh manajer tersebut Berdasarkan hal di atas maka buku ini disusun untuk menjawab permasalahan manajemen akuntansi dengan cara menghadirkan suatu pemahaman komprehensif dasar yang tidak hanya bersifat teoritis namun juga praktis Materi yang tersaji berisikan berbagai kajian kompleksitas akuntansi manajemen yang sering ditemui oleh para pelaku usaha di lingkungan bisnisnya Adapun kumpulan pembahasan di setiap materi merupakan hasil pemikiran luar biasa yang dituangkan oleh para ahli yang berasal dari kalangan praktisi dan akademisi Materi yang disajikan meliputi Konsep dasar Akuntansi Manajemen Konsep Biaya Berdasarkan Aktivitas Activity Based Cost Akuntansi Pertanggungjawaban Analisis Biaya Volume Laba Penganggaran Manajemen Kualitas Total TQM Biaya Pengambilan Keputusan Reorganisasi dan Merger

Akuntansi Manajemen: Pendekatan Tradisional dan Kontemporer - Rajawali Pers Riwayadi, 2022-06-25 Buku ini membahas akuntansi manajemen tradisional yang disebut akuntansi manajemen berbasis fungsi functional based management accounting FBM dan akuntansi manajemen kontemporer yang disebut akuntansi manajemen berbasis aktivitas activity based management accounting ABM Akuntansi manajemen tradisional menekankan pada unit organisasi dan penilaian kinerja manajer unit hanya bersifat keuangan Sebaliknya akuntansi manajemen kontemporer menekankan pada proses bisnis dan penilaian kinerja manajer unit tidak hanya bersifat keuangan tetapi juga bersifat non keuangan seperti kualitas dan waktu Tidak banyak buku akuntansi manajemen yang membahas kedua pendekatan ini Dengan pembahasan kedua pendekatan ini pembaca akan memahami kelemahan pendekatan tradisional dan keunggulan pendekatan kontemporer Agar pembaca buku ini dapat memahami perbedaan pendekatan ini secara mudah maka sebagian besar bab buku ini membahas kedua pendekatan tersebut seperti perilaku biaya berbasis fungsi dan aktivitas functional and activity based cost behaviour variable costing berbasis fungsi dan aktivitas CVP Analysis berbasis fungsi dan aktivitas dan akuntansi pertanggungjawaban berbasis fungsi aktivitas dan strategi Buku ini juga membahas laporan dan manajemen biaya kualitas Laporan biaya kualitas diperlukan untuk memudahkan manajemen dalam membangun daya saing produknya Secara lengkap materi dalam buku ini mencakup Bab 1 Pengantar Akuntansi Manajemen Bab 2 Konsep Dasar Akuntansi Manajemen Bab 3 Perhitungan Harga Pokok Standar Bab 4 Perhitungan Harga Pokok Variabel Berbasis Fungsi dan Aktivitas Bab 5 Cost Volume Profit CVP Analysis Berbasis Fungsi dan Aktivitas Bab 6 Pengambilan Keputusan Taktis Bab 7 Akuntansi Pertanggungjawaban Bab 8 Penetapan Harga Transfer Bab 9 Laporan dan Manajemen Biaya Kualitas Setiap awal bab terdapat tujuan pembelajaran yang merupakan capaian pembelajaran learning outcomes yang harus dicapai oleh mahasiswa Di akhir pembahasan diberikan rangkuman yang disinkronkan dengan tujuan pembelajaran Hal ini akan memudahkan mahasiswa untuk me review kembali apakah tujuan pembelajaran sudah dicapainya Di akhir buku ini juga ada pertanyaan soal pilihan ganda latihan dan soal kasus yang dapat diselesaikan untuk memperdalam pemahaman

Advances in Accounting Education Leslie A. Cordie, Anthony H. Catanach Jr., 2008-06-27 Explains how faculty members can improve their teaching methods or how accounting units can improve their curricula programs

Public

Sector Accountants and Quantum Leap: How Far We Can Survive in Industrial Revolution 4.0? Akhmad

Solikin, Yuniarto Hadiwibowo, Benny Setiawan, Amrie Firmansyah, Hendrati Dwi Mulyaningsih, 2020-08-07 The Industrial Revolution 4.0 will not only cause job losses but will also create new workspaces that may not exist today. It also needs to be considered by accountants in government because the processes of budget planning, budget execution, and financial reporting have used a large number of information systems. In the era of the Industrial Revolution 4.0, the changes will be faster, marked by the emergence of such systems as supercomputers, smart robots, cloud computing, big data systems, genetic engineering, and the development of neurotechnology that allows humans to optimize brain function further. Industrial Revolution 4.0 will disrupt the accounting profession. This proceedings provides selected papers, research on government accounting, accountability and integrity, public sector accounting, financial accounting, accounting information system, auditing and assurance, corporate sustainability, forensic and management accounting, public and corporate finance, taxation, and customs, open innovation in public sector accounting. The proceedings provide details beyond what is possible to be included in an oral presentation and constitute a concise but timely medium for the dissemination of recent research results. It will be invaluable to professionals and academics in the field of accounting, finance, and the public sector to get an understanding of recent research.

Buku Ajar Akuntansi Manajemen Nurchayati Nurchayati, Monica Olivia, Sri Dewi Kusumawati, Nilam Kemala Odang, 2025-06-12. Buku Ajar Akuntansi Manajemen ini disusun sebagai buku panduan komprehensif yang menjelajahi kompleksitas dan mendalamnya tentang ilmu akuntansi manajemen. Buku ini dapat digunakan oleh pendidik dalam melaksanakan kegiatan pembelajaran di bidang ilmu akuntansi manajemen dan diberbagai bidang ilmu terkait lainnya. Selain itu, buku ini juga dapat digunakan sebagai panduan dan referensi mengajar mata kuliah akuntansi manajemen dan menyesuaikan dengan rencana pembelajaran semester tingkat perguruan tinggi masing-masing. Secara garis besar, buku ajar ini pembahasannya mulai dari pengantar akuntansi manajemen, konsep biaya dan manajemen biaya. Selain itu, materi mengenai cost-volume-profit analysis dan perencanaan laba serta materi mengenai perencanaan laba multi-product entity juga dibahas secara mendalam. Buku ajar ini disusun secara sistematis, ditulis dengan bahasa yang jelas dan mudah dipahami, dan dapat digunakan dalam kegiatan pembelajaran.

Akuntansi Manajemen Mega Rahmi, Giska Daferma Fitri, Melati, Sinta Mardhotillah, Dhia Wafi, Yesi Agusti, Raudatul Mazali, Nayla Permata Devi, Khairunisa Maharani, Dila Fahrani, Widevia Dwi Putri, Yonis Saputri, Sri Rahayu, Giska Farissa Afdalia, Puja Amelia, Taufik Ismail, 2024-12-30. Buku Akuntansi Manajemen menyajikan pemahaman mendalam mengenai peran akuntansi dalam mendukung pengambilan keputusan manajerial di suatu organisasi. Berbeda dengan akuntansi keuangan yang lebih berfokus pada pelaporan eksternal, akuntansi manajemen berorientasi pada penyediaan informasi yang dibutuhkan oleh pihak internal organisasi, terutama manajer, untuk merencanakan, mengendalikan, dan membuat keputusan strategis. Buku ini membahas berbagai konsep dasar yang menjadi fondasi akuntansi manajemen, seperti biaya, cost, alokasi biaya, dan perhitungan harga pokok produksi (cost of

goods manufactured Pembahasan mendalam mengenai biaya tetap variabel langsung dan tidak langsung serta penerapannya dalam pengambilan keputusan seperti penentuan harga jual dan keputusan pemotongan biaya juga dijelaskan secara rinci Selain itu buku ini juga mengulas teknik teknik penting yang digunakan dalam perencanaan dan pengendalian operasional seperti anggaran analisis varians dan analisis titik impas break even analysis Pembaca juga akan diajarkan bagaimana cara menyusun anggaran yang efektif serta cara mengukur kinerja organisasi melalui berbagai metrik Salah satu hal yang membedakan buku ini adalah penekanannya pada bagaimana akuntansi manajemen dapat digunakan untuk membuat keputusan yang berfokus pada jangka panjang dan keberlanjutan organisasi termasuk dalam hal investasi strategi produk dan pengelolaan sumber daya Secara keseluruhan buku Akuntansi Manajemen ini bertujuan memberikan pengetahuan dan keterampilan yang diperlukan oleh manajer untuk membuat keputusan yang informasional dan strategis dengan menggunakan data dan analisis akuntansi yang tepat Buku ini cocok untuk mahasiswa akuntansi profesional di bidang keuangan dan manajemen serta siapa saja yang tertarik memahami bagaimana akuntansi mendukung fungsi manajerial dalam organisasi

Akuntansi Manajemen Raymond, Nelly Masnila, Hwi Hanus, Muhammad Fahmi, Puspita Maelani, Dian Lestari Siregar, Nurul Hutami Ningsih, Mia Kusumawaty, Kurnia Krisna Hari, Kiki Helencia, Parju, Vina Kumala, Wirawan Istiono, 2024-02-16 Akuntansi manajemen adalah cabang dari akuntansi yang fokus pada pengumpulan analisis interpretasi dan penggunaan informasi keuangan untuk membantu manajer membuat keputusan yang lebih baik dalam menjalankan organisasi atau perusahaan Tujuan utama akuntansi manajemen adalah menyediakan informasi yang relevan akurat dan tepat waktu kepada pihak pihak manajerial untuk mendukung proses pengambilan keputusan Buku Berjudul Akuntansi manajemen ini menghadirkan berbagai sudut pandang beserta Penerapan konsep konsep akuntansi manajemen yang cukup komprehensif Materi yang dihadirkan terkait tentang analisis biaya perencanaan anggaran pengendalian kinerja hingga evaluasi investasi Anthony Welsch dalam buku fenomenalnya berjudul *Management Accounting Principles and Applications* menyebutkan *Management accounting is a key element of the management process and is essential for the survival prosperity and growth of any organization It provides managers with the information they need to make decisions control resources and achieve organizational objectives* Dalam kutipan ini Anthony Welsch menekankan bahwa akuntansi manajemen merupakan elemen kunci dari proses manajemen dan sangat penting bagi kelangsungan kemakmuran dan pertumbuhan setiap organisasi Mereka menyoroti bahwa akuntansi manajemen memberikan manajer informasi yang mereka butuhkan untuk mengambil keputusan mengendalikan sumber daya dan mencapai tujuan organisasi Diharapkan buku ini pun dapat berkontribusi terhadap perkembangan keilmuan dan referensi nyata khususnya dalam hal akuntansi manajemen

Corporate Governance and Contingency Theory Abdul Ghofar, Sardar M.N. Islam, 2014-11-19 This book analyzes the determinants and effectiveness of corporate governance in an integrated model drawing on contingency theory and employing structural equation modeling SEM Business competition as an environmental factor and strategy as an

organizational factor are important determinants of corporate governance while organizational performance and earnings quality are two dimensions of its effectiveness This book focuses on the relationship between corporate governance and earnings management and shows that corporate governance is effective in improving earnings quality and reducing accounting and governance risks The authors also question the relation between corporate governance and company performance and present results of their analysis in this book

Akuntansi Manajemen Strategis Erwin Saraswati, Abdul Ghofar, Intan Sartika Eris Maghfiroh, 2021-08-31 Strategi dibutuhkan oleh sebuah organisasi dalam mencapai tujuan dan target yang telah ditetapkan Penentuan indikator kinerja yang tepat diharapkan organisasi mampu mencapai tujuan yang diinginkan Akuntan manajemen berperan dalam ranah informasi yang bersifat keuangan maupun non keuangan untuk membantu manajer dalam mengambil keputusan strategis Kondisi lingkungan eksternal yang terus mengalami perubahan akan memaksa organisasi untuk beradaptasi dan memanfaatkan analisis data yang tidak hanya bersifat kuantitatif tetapi juga bersifat kualitatif Informasi yang dikumpulkan dari internal maupun eksternal akan diolah oleh akuntan manajemen melalui sebuah sistem akuntansi manajemen yang disertai dengan strategi dalam rangka menciptakan keunggulan kompetitif sebuah organisasi Akuntansi manajemen strategis merupakan akuntansi manajemen yang menekankan pada informasi yang bersifat internal dan eksternal sekaligus informasi yang bersifat non keuangan Akuntansi Manajemen Strategis menekankan hubungan antarindividu dalam suatu organisasi hal ini yang membedakan dengan akuntansi manajemen tradisional Teknik akuntansi manajemen kontemporer dibahas satu persatu ABC JIT TQM dan alat yang bermanfaat dalam ketidakpastian lingkungan yaitu analisis profitabilitas pelanggan Akuntansi pertanggungjawaban sosial dan pengukuran kinerja keuangan maupun nonkeuangan dengan pemberian bonus atau insentif juga diuraikan dalam buku ini Pengukuran kinerja keuangan dan nonkeuangan yaitu BSC dijelaskan sebelum bab terakhir dan buku ini diakhiri dengan menguraikan konsep akuntansi manajemen strategis dalam bidang sektor publik Secara keseluruhan Teknik akuntansi manajemen strategis yang sering dipergunakan dalam dunia bisnis telah diuraikan dalam buku ini Buku akuntansi manajemen strategis ini merupakan pemahaman konsep dasar dan pengembangan bisa dilakukan oleh pembaca

Pengantar Manajemen Dr. H. A. Arifuddin Mane, S.E., M.Si., SH., M.H., Suatu organisasi dibentuk untuk mencapai tujuan bersama Tujuan organisasi dapat tercapai secara efektif dengan manajemen yang baik dan benar Terdapat berbagai pendapat tentang pengertian manajemen walaupun pengertian tersebut mempunyai makna yang kurang lebih sama Ada pendapat yang menyatakan bahwa manajemen adalah suatu seni untuk mendapatkan segala sesuatu melalui orang lain Pendapat ini berkembang berdasarkan kenyataan bahwa pemimpin mencapai tujuan organisasi dengan cara mengatur orang lain untuk menyelesaikan pekerjaan yang diperlukan Pemimpin tidak harus melakukan pekerjaan tersebut sendiri Manajemen merupakan praktik spesifik berorientasi pada tujuan dan produktif Pendapat lain berpandangan bahwa manajemen merupakan suatu proses penggunaan sumber daya organisasi untuk mencapai tujuan organisasi melalui fungsi planinning dicision making organizing leading dan

controlling Manajemen juga dikatakan sebagai suatu proses perencanaan perorganisasian kepemimpinan dan pengawasan pekerjaan anggota organisasi serta menggunakan semua sumber daya organisasi yang tersedia untuk mencapai tujuan organisasi yang dinyatakan dengan jelas Stoner dan Freeman 1992 4 Suatu organisasi dibentuk untuk mencapai tujuan bersama Tujuan organisasi dapat tercapai secara efektif dengan manajemen yang baik dan benar Terdapat berbagai pendapat tentang pengertian manajemen walaupun pengertian tersebut mempunyai makna yang kurang lebih sama Ada pendapat yang menyatakan bahwa manajemen adalah suatu seni untuk mendapatkan segala sesuatu melalui orang lain Pendapat ini berkembang berdasarkan kenyataan bahwa pemimpin mencapai tujuan organisasi dengan cara mengatur orang lain untuk menyelesaikan pekerjaan yang diperlukan Pemimpin tidak harus melakukan pekerjaan tersebut sendiri Manajemen merupakan praktik spesifik berorientasi pada tujuan dan produktif Pendapat lain berpandangan bahwa manajemen merupakan suatu proses penggunaan sumber daya organisasi untuk mencapai tujuan organisasi melalui fungsi planning decision making organizing leading dan controlling Manajemen juga dikatakan sebagai suatu proses perencanaan perorganisasian kepemimpinan dan pengawasan pekerjaan anggota organisasi serta menggunakan semua sumber daya organisasi yang tersedia untuk mencapai tujuan organisasi yang dinyatakan dengan jelas Stoner dan Freeman 1992 4

Manajemen Biaya Nitasri Murawaty Girsang, Novien Rialdy, Marsa Marsa, Fera Lufhidarani Pranita, Supangat Supangat, Burhanuddin Jauhari, Iskandar Iskandar, Dasmi Husin, 2025-08-04 Buku Manajemen Biaya merupakan karya kolaboratif para akademisi dan praktisi yang mengulas secara komprehensif berbagai konsep metode dan teknik dalam manajemen biaya Buku ini membahas topik-topik krusial seperti pengertian dan ruang lingkup manajemen biaya pengklasifikasian biaya berdasarkan berbagai pendekatan perencanaan dan pengendalian biaya serta metode penentuan harga pokok produksi Selain itu buku ini dilengkapi pembahasan tentang teknik manajemen biaya kontemporer seperti Activity Based Costing ABC Target Costing dan Balanced Scorecard yang relevan dengan perkembangan bisnis modern Disertai contoh kasus dan penjelasan praktis buku ini membantu pembaca memahami penerapan manajemen biaya dalam meningkatkan efisiensi mengoptimalkan kinerja dan mendukung pengambilan keputusan strategis di perusahaan Dengan bahasa yang sistematis dan mudah dipahami buku ini sangat cocok dijadikan bahan ajar di perguruan tinggi panduan praktis bagi manajer maupun referensi bagi siapa saja yang ingin mendalami manajemen biaya sebagai pilar penting dalam kesuksesan organisasi **Akuntansi Biaya: Teori & Praktik** Rizal Mawardi, S.E., M.A., CAP., CTA., ACPA., ASA (Aust.) , Suharyanto, S.Kom., M.M., CAP. , Ridarmelli, S.E., M.Si., Ak., CA., SAS , 2023-08-02 Akuntansi biaya secara luas dianggap sebagai cara perhitungan atas nilai persediaan yang dilaporkan di neraca dan harga pokok penjualan yang dilaporkan di laporan laba rugi Pandangan ini membatasi cakupan informasi yang dibutuhkan oleh manajemen untuk pengambilan keputusan menjadi sekedar data biaya produk guna memenuhi aturan pelaporan eksternal Definisi yang terbatas seperti itu tidak sesuai untuk masa sekarang dan tidak cukup menggambarkan kegunaan informasi biaya Akuntansi biaya melengkapi

manajemen dengan alat yang diperlukan untuk aktivitas perencanaan dan pengendalian memperbaiki kualitas dan efisiensi serta membuat keputusan yang bersifat rutin dan strategis Akuntansi Manajemen Strategis Puspita Maelani, Sri Sukartono Nathadiharja, Hwihanus Hwihanus, Faoziah Ulfah Fatmawati, Rahmatia Kamba, Virna Sulfitri, Loureine P. Sumual, Muhammad Yusuf, Rihan Lestari, Muhammad Basri L, Parju Parju, Fitri Indah Sari, 2024-12-18 Akuntansi Biaya Fidy Arie Pratama, 2016-09-27 Setiap bidang kegiatan produksi pasti mempunyai tujuan yang ingin dicapai oleh perusahaan tersebut Umumnya tujuan utama suatu perusahaan adalah mendapatkan laba atau keuntungan yang besar Setiap kegiatan produksi membutuhkan biaya produksi karena biaya produksi ditujukan untuk memperoleh nilai ekonomis produk yang lebih tinggi Oleh karena itu setiap perusahaan membutuhkan biaya bahan baku biaya tenaga kerja langsung dan biaya overhead pabrik departementalisasi biaya overhead pabrik dan juga perlu adanya metode harga pokok pesanan metode harga pokok proses penentuan cost variable system biaya taksiran dan system biaya standar Buku Ajar Akuntansi Publik Agus Samekto, Apriyanto Apriyanto, Andi Rustam, 2025-02-05 Buku Ajar Akuntansi Publik ini disusun sebagai buku panduan komprehensif yang menjelajahi kompleksitas dan mendalamnya tentang ilmu akuntansi khususnya di sektor publik Buku ini dapat digunakan oleh pendidik dalam melaksanakan kegiatan pembelajaran di bidang ilmu akuntansi publik dan diberbagai bidang Ilmu terkait lainnya Selain itu buku ini juga dapat digunakan sebagai panduan dan referensi mengajar mata kuliah akuntansi publik dan menyesuaikan dengan rencana pembelajaran semester tingkat perguruan tinggi masing masing Secara garis besar buku ajar ini pembahasannya mulai dari definisi dan ruang lingkup akuntansi publik serta prinsip prinsip akuntansi Selain itu materi mengenai laporan keuangan pemerintah juga dibahas secara mendalam Buku ajar ini disusun secara sistematis ditulis dengan bahasa yang jelas dan mudah dipahami dan dapat digunakan dalam kegiatan pembelajaran

Akuntansi Biaya, Biaya Produksi PRIMA APRILYANI RAMBE, SE., M.Sc., Hadli Lidya Rikayana, S.E., M.Si., Achmad Uzaimi, Ronia Tambunan, Suci Wahyuliza, 2024-11-21 Buku ini disusun dengan tujuan untuk memberikan dan menambah ilmu serta pemahaman secara komprehensif mengenai Biaya Produksi Buku ini membahas mengenai Biaya Produksi secara terperinci yang terdiri dari Biaya Bahan Baku Biaya Tenaga Kerja serta Overhead Pabrik Pada edisi Revisi ini menampilkan studi kasus yang berkaitan dengan biaya produksi Buku ini umum dapat digunakan sebagai panduan dan referensi mengajar matakuliah Akuntansi Biaya Proses penulisan buku ini dapat diselesaikan karena adanya kerjasama diantara tim penulis Buku ini mungkin masih terdapat kekurangan dan kelemahan Penulis sungguh mengharapkan kritik dan saran agar menjadi masukan untuk penulisan buku berikutnya Penulis ucapkan terimakasih kepada semua pihak yang telah membantu serta mendukung penyelesaian buku ini Terutama kepada pihak yang telah membantu dan menginisiasi terbitnya buku ini Semoga buku ini memberikan banyak manfaat bagi para pembacanya serta dunia akademik

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