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 1

BAB I
 PENDAHULUAN

1.1 Latar Belakang

Banyak pelaku bisnis di bidang industri yang melakukan perubahan pada proses bisnisnya dengan memanfaatkan teknologi sebagai penunjang peningkatan keakuratan informasi akuntansinya. Pencapaian laba yang optimum dengan kinerja yang efektif dan efisien memerlukan perencanaan yang matang yang berdaya guna yang didukung dengan informasi yang akurat, tepat waktu, dan relevan. PT. Kembar Bina Usaha adalah Industri pengekspor sapsu sorgum yang merupakan sebuah usaha manufaktur yang bergerak di sektor pertanian dan menghasilkan produk sapsu sorgum dengan merek Made In Indonesia yang dijual dan diekspor ke Negara Jepang. Sesuai perkembangan yang ada PT. Kembar Bina Usaha diminta oleh pemerintah daerah Kota Tegal untuk menggunakan nama Made In Tegal. Dengan menggunakan nama Made In Tegal diharapkan mampu mengenalkan Kota Tegal dikancah Internasional dan dapat mendatangkan investor lebih banyak lagi ke Indonesia. Usaha ini dimiliki dan dipimpin oleh Bapak Dody Ruslim dan Bapak Dedy Ruslim, PT. Kembar Bina