

Analisis dan deskripsi pengakuan pendapatan dan piutang pada PT. P = Analysis and description of revenue and account receivable recognition in PT. P

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Abstrak

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Laporan magang ini membahas mengenai pengakuan pendapatan dan pengakuan piutang PT P sebagai perusahaan penyedia data dan jasa yang berkaitan dengan Migas. Pengakuan pendapatan dilakukan sesuai jenis transaksi. Pendapatan atas penjualan data berdasarkan pesanan diakui saat pesanan diterima sebelum penyerahan barang. Pendapatan atas pemberian jasa jangka panjang diakui pada saat jasa telah diberikan. Hal ini mempengaruhi cara perusahaan ini dalam mengakui piutangnya. Pembahasan ini meliputi analisa pengakuan dan pengukuran dari sisi pendapatan dan piutang. Hasil analisis menunjukkan bahwa pengakuan pendapatan dan piutang di PT P secara umum telah mengikuti prosedur yang diterapkan oleh manajemen perusahaan. Namun, masih terdapat beberapa perbaikan yang dapat dilakukan oleh PT P agar pengakuan pendapatan dapat lebih disesuaikan dengan standar akuntansi yang berlaku.

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ABSTRACT

This internship report discusses about revenue and account receivable recognition in PT P as a data provider, and oil and gas service company. PT P recognize their revenue in two methods. First, the revenue is recognize before there is any item delivered. Second, the revenue is recognize after the service has been completed. Revenue recognition done based on the type of transactions. Revenue from data sales is recognized right when ordered items are received just before the items are handed over. This will affect the way this company acknowledges their account receivable. The discussion covers the recognize and measurement of each revenue and account receivable related to sales cycle. Analysis result indicate that PT P shows different behavior towards every transactions. Revenue from a long term purchase are recognized when the service is given or done. Revenue and account receivable in PT P generally have followed the procedure which have been defined by the company management. Although, there are a few things that can be done so that the revenue recognition can be more compatible with the standard of accounting.