

Evaluasi pengakuan pendapatan drilling service pada PT QH (perusahaan directional drilling) = The evaluation of drilling service revenue recognition in PT QH (directional drilling company) / Ninda Ayu Hapsari

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Abstrak

[ABSTRAK

Laporan magang ini membahas cara pengakuan pendapatan atas pekerjaan directional drilling PT QH. Selain itu dibahas pula mengenai kolektibilitas atas piutang yang timbul terkait dengan pendapatan tersebut. Pengakuan pendapatan yang diterapkan oleh PT QH dikaitkan dengan PSAK 23 dan 34. Untuk kolektibilitas piutang atas pendapatan dari pekerjaan directional drilling dikaitkan dengan perhitungan collection period. Hasil laporan magang ini menunjukkan bahwa PT QH perlu melakukan perbaikan agar pendapatan dapat diakui pada periode yang sama dengan periode di mana persentase tertentu pekerjaan directional drilling telah diselesaikan dan kolektibilitas piutang yang sudah baik harus dipertahankan.

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ABSTRACT

This internship report discusses revenue recognition of directional drilling in PT QH. It also discusses the collectibility of receivables that arise related to directional drilling revenue. Revenue recognition applied by PT QH associated with PSAK 23 and 34. Collectibility of receivables from directional drilling revenue associated with calculation of collection period. The results of this internship report show that PT QH need to make improvements so revenue can be recognized in the same period with the period in which a certain percentage of directional drilling activity has been completed and collectibility of receivables that have been good should be maintained., This internship report discusses revenue recognition of directional drilling in PT QH. It also discusses the collectibility of receivables that arise related to directional drilling revenue. Revenue recognition applied by PT QH associated with PSAK 23 and 34. Collectibility of receivables from directional drilling revenue associated with calculation of collection period. The results of this internship report show that PT QH need to make improvements so revenue can be recognized in the same period with the period in which a certain percentage of directional drilling activity has been completed and collectibility of receivables that have been good should be maintained.]