

# Pengakuan pendapatan atas penyerahan persediaan sehubungan dengan kontrak konstruksi pada PT ANI perusahaan konstruksi menara telekomunikasi base transceiver station = Revenue recognition of inventory sales related to construction contract of PT ANI construction company of base transceiver station

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## Abstrak

### <b>ABSTRAK</b><br>

Laporan magang ini membahas mengenai pengakuan pendapatan atas penyerahan persediaan sehubungan dengan kontrak konstruksi pada PT ANI yang merupakan sebuah perusahaan konstruksi menara telekomunikasi base transceiver station . Secara detail laporan ini membahas mengenai kebijakan-kebijakan akuntansi dalam PT ANI terkait pengakuan pendapatan atas penyerahan persediaan yang dimiliki sehubungan dengan pembangunan menara telekomunikasi serta bagaimana kesesuaian penerapan pengakuan pendapatan PT ANI dengan teori pengakuan pendapatan. Pengakuan pendapatan yang dilakukan PT ANI cukup unik, dimana pendapatan diakui ketika Berita Acara Serah Terima BAST telah ditandatangani dan diterbitkan bagaimanapun kondisinya, PT ANI tidak akan mengakui pendapatan walaupun barang persediaan telah dikirimkan kepada konsumen dan menara telekomunikasi telah 100 dibangun jika belum menandatangani dan menerima BAST. Sehingga hal ini menjadi acuan diangkatnya topik pengakuan pendapatan sebagai topik laporan magang.<hr />This report is aimed to explain the revenue recognition of inventory sales related to construction contract in PT ANI which is a construction company of base transceiver station BTS . In detail, this report discusses several accounting policies in PT ANI for revenue recognition of inventory sales which are related to construction contract and its relevancy with the theory. PT ANI recognizing its sales in a unique way, its sales recognises when acceptance letter has already signed and received by company regardless the conditions, If PT ANI does not sign and receive acceptance letter, PT ANI will not recognize revenue although the inventory has already been delivered to its customer and BTS has already been built completely. Because of this issue in revenue recognition, this topic is chosen as internship report rsquo s topic.