

Evaluasi Prosedur Identifikasi Kontrak dan Penetapan Performance Obligation Pada Kontrak PT Violet Oleh KAP Tulip = Evaluation on the Procedures of Contract Identification and Determination of Performance Obligation on PT Violet Contracts by KAP Tulip

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur identifikasi kontrak dan penetapan performance obligation atas kontrak PT Violet yang dilakukan oleh KAP Tulip berdasarkan PSAK 72. PT Violet merupakan perusahaan yang bergerak di bidang telekomunikasi yang memiliki berbagai jenis kontrak. Terdapat tiga jenis kontrak yang dibahas pada laporan magang ini, diantaranya contract with installation, auto-renewal contract, dan contract with modification. Metode peninjauan kontrak dilakukan dengan memberikan keterangan Yes atau No berdasarkan kesesuaiannya dengan dokumen kontrak. Identifikasi kontrak dilakukan dengan memperhatikan definisi kontrak, kontrak kombinasi, dan adanya modifikasi pada kontrak. Penetapan performance obligation dilakukan dengan mengamati kewajiban yang harus dilaksanakan PT Violet berdasarkan kontrak, keterlibatan pihak ketiga, dan adanya opsi pelanggan dalam kontrak. Instrumen evaluasi yang digunakan sudah sesuai dengan PSAK 72 dan dokumen yang dievaluasi sudah memenuhi kriteria kontrak dan performance obligation.

..... This internship report aims to evaluate the procedure of contract identification and determination of performance obligations on PT Violet's contract by KAP Tulip based on PSAK 72. PT Violet is a company engaged in the telecommunications sector with various types of contracts. There are three types of contracts discussed in this internship report, including contracts with installation, auto-renewal contracts, and contracts with modification. The contract review method is carried out by providing a Yes or No statement based on its suitability with the contract documents. Contract identification is carried out by considering the definition of the contract, the combination contract, and any modifications to the contract. Determination of performance obligations is carried out by observing the obligations that must be carried out by PT Violet based on the contract, the involvement of third parties, and the existence of customer options in the contract. The evaluation instrument used is in accordance with PSAK 72, and the documents evaluated have met the contract criteria and performance obligations.