

Evaluasi Penerapan "Lima Langkah" Dalam PSAK 72 Pada Pendapatan Kontrak PT ZZZ = Evaluation of the Implementation of "Five Steps" in PSAK 72 On PT ZZZ Contract Revenue

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Abstrak

Laporan magang ini membahas mengenai evaluasi penerapan lima langkah dalam PSAK 72 yang dilakukan oleh PT KKK terhadap pendapatan kontrak pelanggan PT ZZZ. Objek yang menjadi evaluasi secara khusus adalah dalam hal pengisian kertas kerja terkait prosedur lima langkah pengakuan pendapatan sesuai PSAK 72. Laporan magang ini merupakan hasil pengalaman magang di kantor konsultan PT KKK. Berdasarkan hasil evaluasi, prosedur lima langkah yang diimplementasikan oleh PT KKK sudah sesuai dengan standar yang berlaku, yaitu PSAK 72 mengenai Pendapatan dari Kontrak dengan Pelanggan. Selain evaluasi, dalam laporan ini juga terdapat refleksi diri selama menjalani magang di konsultan PT KKK serta rencana tindak lanjut terkait perbaikan dan pengembangan diri di masa depan.

..... This internship report discusses the evaluation of the implementation of the five steps in PSAK 72 carried out by PT KKK on PT ZZZ's contract with customers. The object that was specifically evaluated was in terms of filling out working papers related to the five-step of revenue recognition's procedure according to PSAK 72. This internship report is the result of internship experience at the PT KKK consulting office. Based on the results of the evaluation, the five-step procedure implemented by PT KKK was in accordance with the applicable standard, namely PSAK 72 about revenue from contract with customer. In addition to evaluation, this report also contains self-reflection during internship at PT KKK consultant as well as follow-up plans related to self-improvement and development at PT KKK. future