

## Evaluasi prosedur review pengakuan pendapatan oleh KAP HSB Advisory terhadap PT SB Indonesia Tbk = Evaluation of revenue recognition review procedure by KAP HSB Advisory to PT SB Indonesia

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### Abstrak

Laporan magang ini disusun untuk mengevaluasi prosedur review pengakuan pendapatan yang dilakukan oleh KAP HSB Advisory terhadap PT SB Indonesia Tbk. Lingkup pembahasan terfokus pada Kertas Kerja (KK) Contract Review PSAK 72 yang menggunakan pendekatan five-step process. Penulis melakukan evaluasi dengan membandingkan kerangka evaluasi yaitu, materi mengenai pendapatan yang telah dipelajari di mata kuliah Teori Akuntansi Keuangan. Melalui analisis dan evaluasi yang dilakukan, ditemukan bahwa prosedur pengakuan pendapatan sudah sesuai PSAK 72 Pendapatan dari Kontrak dengan Pelanggan dan sudah diimplementasikan dengan efektif. Penulis juga melakukan evaluasi diri terhadap kegiatan magang yang telah penulis jalankan sebagai advisory intern pada KAP HSB Advisory.

.....This internship report was prepared to evaluate the revenue recognition review procedures performed by KAP HSB Advisory on PT SB Indonesia Tbk. The scope of the discussion focuses on the Contract Review Working Paper PSAK 72 which uses a five-step process approach. The evaluation is conducted by comparing the evaluation framework, namely the theory on income that has been studied in the Financial Accounting Theory course. Through the analysis and evaluation conducted, it was found that the revenue recognition procedure was in accordance with PSAK 72 Revenue from Contracts with Customers and has been implemented effectively. The author also conducts a self-evaluation of the internship activities as an advisory intern at KAP HSB Advisory.