

Evaluasi Penerapan Akuntansi Real Estate Berdasarkan PSAK 44 Pada Industri Jasa Pengembangan Real Estate (Studi Kasus Pada PT CFD) = Evaluation of Real Estate Accounting Application Based on PSAK 44 in the Real Estate Development Service Industry (Case Study at PT CFD)

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Abstrak

Penulisan ini dibuat untuk menganalisa perbandingan dan penilaian kesesuaian pembukuan akuntansi yang dilakukan oleh PT CFD baik pada proses pengakuan pendapatan dan beban, dan penyajian aktiva real estate pada laporan keuangan PT CFD dengan PSAK 44: Akuntansi Aktivitas Pengembangan Real Estat.

Dari hasil analisis yang telah dilakukan, dapat disimpulkan bahwa pengakuan pendapatan yang telah dilakukan oleh PT CFD sesuai dengan PSAK 44 : Akuntansi Aktivitas Pengembang Real Estate, namun, terdapat kesalahan pada klasifikasi asset perusahaan dan kapitalisasi beban yang berhubungan langsung dengan aktivitas pengembangan real estat.

.....This writing is made to analyze the comparisons and appropriateness of accounting bookkeeping conducted by PT CFD both in the process of recognizing income and expenses, and presenting real estate assets in the financial statements of PT CFD with PSAK 44: Accounting for Real Estate Development Activities.

From the results of the analysis that has been done, it can be concluded that the revenue recognition that has been carried out by PT CFD is in accordance with PSAK 44: Accounting for Real Estate Development Activities, however, there are errors in the classification of company assets and expense capitalization that are directly related to real estate development activities.