PENERAPAN PSAK 115 DALAM PENGAKUAN PENDAPATAN LAYANAN FULFILLMENT DAN TEKNOLOGI PADA PERUSAHAAN ECOMMERCE ENABLER

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ABSTRAK

Perkembangan niaga elektronik melahirkan perusahaan e-commerce enabler seperti Power Commerce Asia (PCA). PCA sering menawarkan gabungan layanan logistik (*fulfillment*) dan teknologi dalam satu kontrak (*bundling*), yang membuat pencatatan keuangannya menjadi rumit. Penelitian ini bertujuan menelaah pengakuan pendapatan di PCA, menilai kesesuaiannya dengan PSAK 115, serta memetakan kendala tim keuangan. Metode yang digunakan adalah analisis kualitatif deskriptif melalui observasi lapangan, wawancara bersama *Vice President Finance,* dokumentasi, dan studi lapangan. Hasil penelitian menunjukkan bahwa PCA telah mematuhi model lima tahapan dalam PSAK 115. Perusahaan tertib memisahkan tagihan layanan logistik dan perangkat lunak ke pos akun berbeda, serta mengakui pendapatan secara bertahap seiring berjalannya layanan (*over time*). Namun, proses ini masih menemui kendala teknis. Kendala tersebut meliputi perjanjian klien yang terlalu bervariasi sehingga sulit diautomasi, risiko selisih data saat dipindah ke perangkat lunak akuntansi, serta lamanya waktu merapikan data mentah secara manual. Untuk mengatasi masalah ini, manajemen disarankan membuat paket layanan yang lebih baku dan memaksimalkan fitur otomasi pada aplikasi pengolah angka demi memulihkan produktivitas tim.

Keywords : Pengakuan Pendapatan, PSAK 115, *E-commerce Enabler*, *Fulfillment*, Sistem Teknologi.

IMPLEMENTATION OF PSAK 115 IN THE REVENUE RECOGNITION OF FULFILLMENT AND TECHNOLOGY SERVICES AT AN E-COMMERCE ENABLER COMPANY

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Abstract

The growth of e-commerce has led to the emergence of e-commerce enabler companies like Power Commerce Asia (PCA). PCA frequently offers a combination of fulfillment and technology services in a single bundled contract, which complicates its financial recording. This research aims to examine the revenue recognition process at PCA, assess its compliance with PSAK 115, and identify the operational constraints faced by the finance team. The method used is a descriptive qualitative analysis through field observations and an in-depth interview with the Vice President of Finance. The results indicate that PCA has complied with the five-step model mandated by PSAK 115. The company properly separates fulfillment and software billings into different accounts and recognizes revenue gradually as the services are provided (over time). However, this process still encounters several technical challenges. These include highly varied client agreements that are difficult to automate, the risk of data discrepancies during the transfer to the accounting software, and the time-consuming manual data cleaning process. To resolve these issues, management is advised to establish standardized service packages and maximize spreadsheet automation features to restore team productivity.

Keywords: Revenue Recognition, PSAK 115, E-commerce Enabler, Fulfillment, Technology System.