

REVIEW OF THE REVENUE RECOGNITION USING THE PERCENTAGE OF COMPLETION METHOD ON PT WASKITA BETON PRECAST TBK

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Abstract

Companies engaged in construction that completed their construction contracts one year ago were more than one years old, so the company must learn how to calculate and regulate the method of payment of the company, the company used the calculation method when receiving its valuation. PT Waskita Beton Precast Tbk uses applicable accounting standards. Revenue is approved only if the company has economic benefits that flow to the company substantially. The company will accept the contract within the contract that has been committed. Because the recognition of revenue is related to contract costs, applied standards must comply with applicable standards. In revenue recognition on construction contracts, PT Waskita Beton Precast Tbk uses the percentage of completion and the revenue is approved only when the Official Reports of Payment (BAP) is issued. The approved amount is the percentage of completion multiplied by the contract value. Then the revenue will be disclosed and presented.

Keyword : Revenue, Revenue Recognition, Percentage of Completion Method

LAPORAN TUGAS AKHIR

**TINJAUAN ATAS PENGAKUAN PENDAPATAN METODE
PERSENTASE PENYELESAIAN PADA PT WASKITA BETON
PRECAST TBK**


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Telah dipertahankan di depan Tim Penguji
pada tanggal: 24 Juni 2020
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Tanggal Ujian : 24 Juni 2020