

**REVIEW OF ACCOUNTING TREATMENT  
OF INCOME AND EXPENSES  
(SFAS NO. 35 CASE STUDY IN PT. TELKOM INDONESIA, TBK.)**

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***ABSTRACT***

*Accounting is the process of identification, measurement, and delivery of information to enable the manufacture of economical considerations and decisions clearly and firmly by the user of such information.*

*Economic information is data generated accounting transactions that occur within the company, which is expressed in units of money. Therefore, the target or object of accounting is the nature of financial transaction, or transactions that result can be measured in money. Financial transactions that occur within the company during a certain period does not just happen one or just one type of transactions, but consists of a variety of financial transactions that occurred during a certain period must be processed, so the data becomes much simpler and more useful for all those who require the data.*

*Revenues and expenses is one important element in preparing the consolidated income statement, because amount of income and expenses recognized during an accounting period will affect the magnitude income will be recognized by the company.*

*Writing final project is aimed to examine and understand how the treatment and application of accounting for revenues and expenses in accordance with SFAS No. 35 and analyzing the impact of the accounting treatment of revenue and expense to earnings of PT. Telekomunikasi Indonesia, Tbk.*

*Methods of analysis conducted method is to analyze whether the recognition of revenues and expense are in accordance with Accounting Standards Finance and analyze the impact of the implementation of the method, especially the recognition of the financial statements the income statement.*

***Key word : Revenues, Expenses, Profit, Income Statement***