

**EVALUATION OF THE APPLICATION OF ACCOUNTING FOR  
REVENUE AND COST OF CONSTRUCTION CONTRACTS  
( STUDY OF CASE AT PT. TOTAL BANGUN PERSADA)  
(PERSERO)**

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**ABSTRACT**

*This research was about Evaluation of the application of accounting for revenue and cost construction contract on the construction project with study cases of PT. Total Bangun Persada (Persero). The purpose of this research are : first to know how accounting treatment on revenue and expense of the office building development project. And second to evaluate by suitable scale how accounting treatment is suitable with PSAK No.34. This research was using of the descriptive qualitative method.*

*The result of this research will be showing that the recognition of revenue by the company in accordance with PSAK No.34 because the company was admitted based on percentage of completion method and physical progress that has been resolved.*

*Key words: evaluation, accounting for revenue and cost construction contract,project.*

