ANALYSIS METHOD OF REVENUE RECOGNITION ON LONG TERM PROJECT AND ITS APPLICATION TO PERIODIC RETURN ON THE CONSTRUCTION SERVICE COMPANY PT. MEKARINDO MITRASARANA

BY:

DONA MAYA SARI SANDEHANG
43205120114

ABSTRACT

At the long-term project of contractor, revenue can be admitted by percentage of completion method and completed-contract method. Basic of PSAK, income can be admitted by using completion method for main aim company is earning profit and power to optimal. Therefore, researcher wanted to analyze method of revenue recognition on long term project and its application to periodic service company PT. Mekarindo Mitrasarana. This research method was using of the deskriptif.

The result of this research is the method calculation used by PT. Mekarindo Mitrasarana was not accord to rules of PSAK No. 34 about Construction Service Company.

Key words : Method of revenue recognition on long term project, percentage of completion method, PSAK No. 34 about Construction Service Company