

EVALUATION OF THE IMPLEMENTATION CONSTRUCTION CONTRACT ACCOUNTING STUDY OF CASE AT PT. BHAKTI SURYA TELECOMINDO

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ABSTRACT

This research was about Evaluation of the implementation construction contract accounting on the construction project with study cases of PT. Bhakti Surya Telecomindo. The purpose of this research are: first to know how accounting treatment on revenue and expense of the CME Tower project in East Nusa Tenggara. 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 recognition of revenue by company is not suitable with PSAK No.34 because the company was recognizing based on billing percentage which was agreed in contract.

Key words: evaluation, construction contract accounting, project.