

Analisis atas implementasi pernyataan standar akuntansi keuangan nomor 44 tentang akuntansi kegiatan pengembangan real estate pada pengakuan pendapatan perumsahaan umum pembangunan perumahan nasional (Perum Perumnas) = The analysis on implementation of statement financial accounting standards 44 accounting for real estate development activities at revenue recognition in perusahaan umum pembangunan perumahan nasional perum perumnas

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Abstrak

[ABSTRAK

Penelitian ini membahas implementasi PSAK Nomor 44 (1997) pada Perum Perumnas berkaitan dengan pengakuan pendapatan atas penjualan produk real estatnya yaitu rumah. Tujuan dari penelitian ini adalah untuk mengetahui dan memahami implementasi PSAK Nomor 44 (1997) dalam pengakuan pendapatan di Regional-Regional Perusahaan. Metode dalam penelitian ini dilakukan dengan pendekatan penelitian kuantitatif secara deskriptif. Kesimpulan dari penelitian ini adalah masih terdapat kriteria pengakuan pendapatan yang belum terpenuhi dalam pengakuan pendapatan terkait pembayaran uang muka dan perjanjian perikatan jual beli (PPJB). Sesuai hasil penelitian, dampak atas pengakuan pendapatan dengan mekanisme PPJB adalah menurunnya kolektibilitas piutang, arus kas operasi yang terus defisit, rendahnya tingkat likuiditas perusahaan, serta menurunnya tingkat kesehatan perusahaan sebagai BUMN.

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ABSTRACT

The objective of this study is implementation Statement Financial Accounting Standards 44 (1997) at revenue recognition from real estate product sales, there are which is home. The purpose of this study is to understand implementation Statement Financial Accounting Standards 44 (1997) at company's branches. The method in this study is qualitative descriptive interpretive. The results of this study are not all revenue recognition criterias have been met, especially revenue recognition criteria related with criteria about advances payment and engagement purchase agreement. The impact revenue recognition with engagement purchase agreement mechanism are decrease collectability of account receivable, deficit operating cash flow, reduce corporate liquidity level, and decline corporate health level (Perum Perumnas as state-owned enterprise), The objective of this study is implementation Statement Financial Accounting Standards 44 (1997) at revenue recognition from real estate product sales, there are which is home. The purpose of this study is to understand implementation Statement Financial Accounting Standards 44 (1997) at company's branches. The method in this study is qualitative descriptive interpretive. The results of this study are not all revenue recognition criterias have been met, especially revenue recognition criteria related with criteria about advances payment and engagement purchase agreement. The impact revenue recognition with engagement purchase agreement mechanism are decrease collectability of account receivable, deficit operating cash flow, reduce corporate liquidity level, and decline corporate health level (Perum Perumnas as state-owned enterprise)]