

# Studi kasus: Analisa atas pengakuan pendapatan dalam proses uji tuntas keuangan atas PT XYZ = Case study: Analysis of revenue recognition in financial due diligence process of PT XYZ / Suhadi Riandana

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## Abstrak

[<b>ABSTRAK</b><br>

Laporan magang ini membahas mengenai temuan dan analisis terkait pengakuan pendapatan atas penjualan barang konsinyasi PT XYZ. Kemudian juga akan dibahas mengenai proses pelaksanaan uji tuntas keuangan yang dilakukan terhadap PT XYZ dalam rangka rencana akuisisi yang dilakukan oleh Big Corporation sebagai salah satu langkah pengembangan usaha. Secara lebih rinci, laporan magang ini membahas mengenai standar akuntansi terkait pendapatan, prosedur pelaksanaan uji tuntas keuangan, analisis terhadap pengakuan dan pengukuran pendapatan serta rekomendasi keuangan. Berdasarkan hasil proses uji tuntas keuangan, terdapat beberapa temuan seperti pendapatan yang overstated dan abnormalitas hutang deposit terkait hasil pengakuan dan pengukuran pendapatan.

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<b>ABSTRACT</b><br>

The report is aimed to discuss the findings and analysis about revenue recognition on the sale of consignment goods of PT XYZ. Then, the report discusses the process of the financial due diligence that carried out against PT XYZ as Big Corporation want to acquire them in order to develop their business. In more detail, the report is to discuss the revenue-related accounting standards, financial due diligence procedures, and financial recommendations. Based on the results of the financial due diligence process, there are several findings as overstated revenue and debt deposit abnormalities related to revenue recognition and measurement., The report is aimed to discuss the findings and analysis about revenue recognition on the sale of consignment goods of PT XYZ. Then, the report discusses the process of the financial due diligence that carried out against PT XYZ as Big Corporation want to acquire them in order to develop their business. In more detail, the report is to discuss the revenue-related accounting standards, financial due diligence procedures, and financial recommendations. Based on the results of the financial due diligence process, there are several findings as overstated revenue and debt deposit abnormalities related to revenue recognition and measurement.]