

# Evaluasi penerapan pengakuan pendapatan atas program keanggotaan klub golf sebelum dan setelah berlakunya PSAK 72: Studi kasus pada PT XYZ = Evaluation of the implementation of revenue recognition for the golf club membership program before and after the implementation of PSAK 72: Case studies At PT XYZ

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## Abstrak

Penelitian ini bertujuan untuk melakukan evaluasi atas penerapan pengakuan pendapatan program keanggotaan klub golf pada PT XYZ sesuai PSAK 23 dan PSAK 72 pada tahun 2019 dan 2020. Objek penelitian adalah pendapatan yang terkait dengan program keanggotaan yaitu pendapatan atas keanggotaan dan iuran anggota. Pendapatan tersebut termasuk dalam nonrefundable upfront fees. Penelitian menggunakan metode kualitatif dengan pendekatan studi kasus. Sumber data terdiri dari data primer yang diperoleh melalui teknik wawancara dan pengambilan data langsung ke perusahaan. Sumber data sekunder dilakukan melalui studi pustaka. Studi kasus ini menemukan bahwa penerapan pengakuan pendapatan program keanggotaan PT XYZ belum sesuai dengan PSAK 23 untuk tahun 2019 dan PSAK 72 untuk tahun 2020. Entitas mengakui pendapatan atas program sebagai pendapatan langsung saat kas diterima. Sementara menurut ketentuan PSAK 23 dan PSAK 72 pendapatan tersebut dialokasikan sesuai dengan periode manfaatnya. Perbedaan pengakuan pendapatan tersebut berdampak pada laporan keuangan.

.....This research aims to evaluate the implementation of revenue recognition for the golf club membership program at PT XYZ in accordance with PSAK 23 and PSAK 72 in 2019 and 2020. The object of research is income related to membership programs, that is income from membership and member fees. This income is included in the type of non-refundable upfront fees. The research uses qualitative methods with a case study approach. The data source consists of primary data obtained through interview techniques and direct data collection from the company. Secondary data sources were carried out through library research. The research uses qualitative methods with a case study approach. Primary data sources were obtained through interview techniques and data collection directly from the company. Secondary data sources were obtained through literature study. This case study finds that the implementation of revenue recognition for the PT XYZ membership program is not in accordance with PSAK 23 for 2019 and PSAK 72 for 2020. The entity recognizes income from the program as direct income when cash is received. Meanwhile, according to the provisions of PSAK 23 and PSAK 72, income is allocated according to the benefit period. These differences in revenue recognition have an impact on financial statements.