

Abstrak

Penelitian bertujuan untuk mengetahui penerapan akuntansi pendapatan yang terdiri dari pengertian, pengakuan, pengukuran, penyajian dan pengungkapan pendapatan, dan menganalisis kesesuaian SAK ETAP dengan praktik akuntansi pendapatan yang diterapkan di PT Satria Nusantara Indonesia Pertama. Hasil penelitian menunjukkan bahwa penerapan akuntansi pendapatan di PT Satria Nusantara Indonesia Pertama ditinjau dari pengertian pendapatan yaitu suatu penerimaan yang didapat perusahaan akibat transaksi penyediaan barang atau jasa dan pendapatan jasa giro. Selanjutnya, telah diterapkan *accrual basis* dalam pengakuan pendapatan. Pendapatan juga sudah diukur berdasarkan nilai wajar dan terbebas dari bagian pihak ketiga. Kemudian, pendapatan disajikan dan diungkapkan ke dalam pos pendapatan usaha dan pendapatan lain-lain. Praktik kebijakan akuntansi pendapatan PT Satria Nusantara Indonesia Pertama sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik (SAK ETAP).

Kata kunci: SAK ETAP, akuntansi pendapatan, *outsourcing*

Abstract

This study aims to determine the application of revenue accounting which consists of definition, recognition, measurement, presentation and disclosure of revenue, and to analyze the suitability of SAK ETAP with revenue accounting practices applied at PT Satria Nusantara Indonesia Pertama. The results of the study indicate that the application of revenue accounting at PT Satria Nusantara Indonesia Pertama in terms of revenue is a revenue obtained by the company as a result of transactions for providing goods or services and revenue from current accounts. Furthermore, the accrual basis has been applied in revenue recognition. Revenue has also been measured at fair value and free from third party shares. Then, the revenue is presented and disclosed in the operating income and other income. The practice of accounting policies of PT Satria Nusantara Indonesia Pertama revenue is in accordance with the Financial Accounting Standards for Entities Without Public Accountability (SAK ETAP).

Keywords: SAK ETAP, revenue accounting, *outsourcing*