

**PERLAKUAN AKUNTANSI PENDAPATAN BERDASARKAN
PERNYATAAN STANDAR AKUNTANSI KEUANGAN (PSAK) NO. 115
PADA PT PALGUNA JAYA**

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ABSTRAK

Infrastruktur merupakan faktor kunci dalam pertumbuhan ekonomi, di mana perusahaan konstruksi seperti PT Palguna Jaya memegang peran vital. Namun, kompleksitas pengakuan pendapatan proyek jangka panjang memerlukan penerapan standar akuntansi yang tepat, khususnya PSAK No. 115 yang sudah berlaku sejak 2024. Penelitian ini bertujuan menganalisis kesesuaian perlakuan akuntansi pendapatan PT Palguna Jaya dengan PSAK No. 115 serta mengidentifikasi hambatan dalam implementasinya. Selain itu, penelitian memberikan rekomendasi praktis untuk meningkatkan kualitas laporan keuangan perusahaan. Metode penelitian menggunakan pendekatan kualitatif dengan teknik triangulasi data melalui wawancara, observasi, dan analisis dokumen keuangan. Data dianalisis secara deskriptif komparatif antara praktik perusahaan dan ketentuan PSAK No. 115.

Hasil penelitian mengungkapkan bahwa perusahaan belum sepenuhnya menerapkan PSAK No. 115, terutama dalam hal: (1) pencatatan pendapatan secara akrual, (2) pengungkapan informasi kontrak, dan (3) alokasi harga transaksi. Kendala utama berasal dari sistem pencatatan manual dan keterbatasan pemahaman akuntansi. Penelitian ini menekankan pentingnya pelatihan khusus PSAK No. 115 bagi staf akuntansi dan modernisasi sistem informasi akuntansi. Implementasi rekomendasi ini diharapkan dapat meningkatkan akurasi laporan keuangan dan mendukung pengambilan keputusan strategis perusahaan.

Kata Kunci: PSAK No. 115, Perlakuan Akuntansi, Kontrak Konstruksi

**ACCOUNTING TREATMENT OF REVENUE BASED ON THE
STATEMENT OF FINANCIAL ACCOUNTING STANDARDS (PSAK) NO.
115 AT PT PALGUNA JAYA**

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ABSTRACT

Infrastructure is a key factor in economic growth, in which construction companies such as PT Palguna Jaya play a vital role. However, the complexity of long-term project revenue recognition requires the implementation of appropriate accounting standards, especially PSAK No. 115 which has been in effect since 2024. This study aims to analyze the conformity of PT Palguna Jaya's revenue accounting treatment with PSAK No. 115 and identify obstacles in its implementation. In addition, the research provides practical recommendations to improve the quality of the company's financial statements. The research method used a qualitative approach with data triangulation techniques through interviews, observation, and analysis of financial documents. The data were analyzed descriptively comparative between company practices and the provisions of PSAK No. 115.

The results revealed that the company has not fully implemented PSAK No. 115, especially in terms of: (1) recording revenue on an accrual basis, (2) disclosure of contract information, and (3) allocation of transaction prices. The main obstacles stem from the manual recording system and limited understanding of accounting. This study emphasizes the importance of PSAK No. 115-specific training for accounting staff and modernization of accounting information systems. Implementation of these recommendations is expected to improve the accuracy of financial statements and support the company's strategic decision-making.

Keywords: PSAK No. 115, Accounting Treatment, Construction Contract.