

**EVALUATION ON THE IMPLEMENTATION OF IFRS 15  
DISCLOSURE IN PT TELEKOMUNIKASI  
INDONESIA (PERSERO) TBK: A CASE STUDY**

**UNDERGRADUATE THESIS**



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**UNDERGRADUATE STUDY OF ACCOUNTING  
FACULTY OF ECONOMICS AND SOCIAL SCIENCES  
BAKRIE UNIVERSITY  
JAKARTA  
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**Submitted as a prerequisite to obtaining a Bachelor Degree in Accounting**



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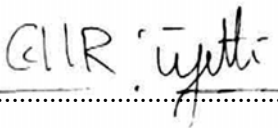
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**This thesis has been successfully defended in front of the board of examiners and accepted as one of the prerequisites to obtain Bachelor Degree of Accounting in the Department of Accounting, Faculty of Economics and Social Sciences, Bakrie University.**

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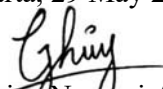
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A CASE STUDY**

Ghina Nurqori Aina

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**ABSTRACT**

This research was conducted to evaluate IFRS 15 'Revenue from Contracts with Customers' disclosure implementation in PT Telekomunikasi Indonesia (Persero) Tbk. The disclosure is evaluated with IFRS 15 disclosure standard and summary of insights related with IFRS 15 created by notable consulting firms and professional bodies as the parameter. The importance of revenue for financial statement users in order to assess entity's financial performance and position become the main reason that attract researcher to research about the implementation of this new revenue standard further. This research was conducted with descriptive case study method. Besides giving better picture on IFRS 15 disclosure, this research is expected to enrich and serve a broader reference for further research related with accounting standard function in responding relevant issues regarding financial reporting. The result of this research shows that PT Telekomunikasi Indonesia (Persero) Tbk already comply with the parameter of IFRS 15 expected disclosure although there is still room for improvement to strengthen its disclosure.

Keywords: IFRS 15, revenue, disclosure, accounting standard, financial reporting

**EVALUASI TERHADAP IMPLEMENTASI PENGUNGKAPAN IFRS 15  
PADA PT TELEKOMUNIKASI INDONESIA (PERSERO) TBK:  
SEBUAH STUDI KASUS**

Ghina Nurqori Aina

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**ABSTRAK**

*Penelitian ini dilakukan untuk mengevaluasi implementasi pengungkapan IFRS 15 'Revenue from Contracts with Customers' pada PT Telekomunikasi Indonesia (Persero) Tbk. Pengungkapan tersebut dievaluasi dengan standar pengungkapan dalam IFRS 15 dan simpulan laporan/artikel terkait pengungkapan IFRS 15 yang dibuat oleh perusahaan konsultan terkemuka dan badan profesional sebagai tolok ukur. Pentingnya pendapatan bagi pengguna laporan keuangan sebagai penilaian atas kinerja dan posisi keuangan perusahaan menjadi alasan utama bagi peneliti untuk meneliti lebih lanjut mengenai implementasi standar baru terkait pendapatan ini. Penelitian ini dilakukan dengan menggunakan metode studi kasus deskriptif. Di samping memberikan gambaran yang lebih baik, penelitian ini diharapkan dapat memperkaya dan memberikan referensi yang lebih luas terkait penelitian selanjutnya yang berkaitan dengan fungsi standar akuntansi dalam menanggapi isu relevan terkait laporan keuangan. Hasil penelitian ini menunjukkan bahwa PT Telekomunikasi Indonesia (Persero) Tbk telah memenuhi tolok ukur pengungkapan IFRS 15 yang diharapkan meskipun masih terdapat ruang perbaikan untuk memperkuat pengungkapannya.*

*Kata kunci: IFRS 15, pendapatan, pengungkapan, standar akuntansi, pelaporan keuangan*



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