

## **ABSTRACT**

**Suhaeri (2017) "Revenue and Expense at PT. Bukit Sejahtera"**. Thesis, Department of Accounting Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervisor I) Mr. H. Ansyarif Khalid and Advisor II) Mr. Muh. Nur Rasyid.

This research was conducted at PT. Bukit Sejahtera. This study aims to determine whether the determination of revenues and expenses are in accordance with Accounting Standard No. 34 PT. Bukit Sejahtera. by comparing the percentage of completion method and completed contract method.

Data collection method used in this research is direct observation and interviews, and the methods of analysis used is descriptive quantitative.

Based on the results of the analysis of the recognition of revenues and expenses on PT. Bukit Sejahtera show that the method of Revenue and Cost of PT Bukit Sejahtera in accordance with SFAS No. 34 That the Income and Expenses recognized based on the percentage (%) Completion

**Keywords:** *IAS 34, Income and Expenses*