Key Words : pasasi revenue, passenger transport service

ABSTRACT :

In a company's revenues, should the principles used in determining revenue recognition. Revenue can be recognized in some conditions, among others: at the time of sale, during production, during production is complete, or when the cash collected. Revenue is recognized will be compared with the burden (expense), the difference between the income generated (revenue) and expense (expense) will result in profit (profit) or loss (loss). Recognition of income PT. Merpati Nusantara Airlines need to do verification or checks made valuable documents by several related units, such as the Department of Accounting, Accounts District, district sales units and Agent. This is to know how much revenue should be recognized by the company. Recognition of income earned PT. Merpati Nusantara Airlines with trading companies or services in general there are differences and uniqueness. In both enterprise and service trade generally recognized as income in the conditions of the previous paragraph, but at PT. Merpati Nusantara Airlines is not the case. At the time of cash received, PT. Merpati Nusantara Airlines will admit as a debt. This happens because the prospective passengers not to travel / flight. So revenue is recognized when prospective passengers have flown / flown.