

CHAPTER 6

Revenue Recognition

Learning Objectives

1. Understand the economics and legalities of selling transactions from a business perspective.
2. Identify the five steps in the revenue recognition process.
3. Identify the contract with customers.
4. Identify the separate performance obligations in the contract.
5. Determine the transaction price.
6. Allocate the transaction price to the separate performance obligations.
7. Understand how to recognize revenue when the company satisfies its performance obligation.
8. Analyze and determine whether a company has earned revenues under the earnings approach.
9. Identify other revenue recognition issues.
10. Identify how revenues should be presented, disclosed, and analyzed.
11. Identify differences in accounting between IFRS and ASPE and potential changes.
12. Apply the percentage-of-completion method for long-term contracts.
13. Apply the zero-profit method for long-term contracts.
14. Apply the completed-contract method for long-term contracts.
15. Account for losses on long-term contracts.

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dalam skala interval atau rasio sering dideskripsikan dengan nilai rata rata mean atau total sementara itu dalam penentuan ukuran sampel melalui model pendekatan statistika terdapat rumus rumus yang berlainan untuk pengukuran rata rata total maupun proporsi

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a rata rata mean rata rata digunakan untuk mencari nilai rata rata dari keseluruhan sampel yang ada dalam keseluruhan data yang akan dianalisis \bar{x} sudjana 2013 keterangan \bar{x} rata rata \bar{x} jumlah keseluruhan data $\sum x$ banyaknya data n modus

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menggunakan rumus berikut banyaknya peserta didik rumus rata rata hitung dimodifikasi dari sudjana 2005 dari 70 nilai tes hasil belajar thb dan keterangan 30 nilai pengerjaan lkpd kemudian hasil rata rata skor aktivitas peserta didik dari pengamat ke i

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cara menghitung rata rata hasil belajar matematika dengan rumus sudjana 2005 67 keterangan nilai rata rata hasil belajar matematika siswa banyaknya subjek jumlah nilai seluruh siswa adapun untuk menentukan varians nantinya akan disusun terlebih dahulu dalam tabel distribusi frekuensi

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rumus rata rata diadaptasi dari sudjana 1975 keterangan \bar{x} skor rata rata praktikalitas \bar{y} skor rata rata praktikalitas peserta didik ke \bar{z} banyak peserta didik 5 kemudian hasil dari skor rata rata kepraktisan yang dinilai oleh guru dan peserta didik tersebut

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sudjana 1996 metoda statistika bandung tarsito bandung banyak uji t digunakan dengan rumus seandainya ada empat rata rata n 4 maka banyak uji t dilakukan adalah sebelum uji kesamaan beberapa rata rata dilakukan maka persyaratannya haruslah dipenuhi terlebih dahulu persyaratan uji beberapa rata rata sama halnya

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3 1 objek penelitian menurut sugiyono 2014 2 menyatakan objek penelitian adalah sebagai berikut objek penelitian sasaran ilmiah untuk mendapatkan data dengan tujuan dan kegunaan tertentu tentang sesuatu hal objektif valid dan reliable tentang suatu hal variable tertentu

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menentukan rata rata simpangan simpangan baku varians bilangan baku t bilangan baku z dan koefisien variasi dari sekumpulan data yang diberikan memahami arti korelasi dan kaitannya dengan ramalan menghitung koefisien korelasi untuk sekelompok data dengan cara produk momen pearson data tidak tersusun dan data tersusun kegiatan belajar

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yang diberikan oleh penilai kemudian rata rata perolehan skor kepraktisan oleh masing masing penilai dengan menggunakan rumus berikut k rumus rata rata hitung diadaptasi dari sudjana 2005 bengkulu yaitu ibu velysa astari s pd dan keterangan ibu alin suhermi s pd kepraktisan oleh siswa rata rata skor kepraktisan oleh

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b rata rata untuk menghitung rata rata digunakan rumus berikut $\bar{x} = \frac{\sum f_i x_i}{\sum f_i}$ sudjana 2016 67 keterangan \bar{x} mean rata rata $\sum f_i$ jumlah nilai uji f_i jumlah frekuensi untuk nilai x_i yang bersesuaian c variasi untuk menghitung variasi digunakan rumus

berikut 1 2 2 n n n f x f x s i sudjana 2016 95

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 \bar{a} percepatan rata rata t waktu v kecepatan benda dari rumus tersebut nantinya dapat diketahui bahwa jika percepatan positif maka benda mengalami percepatan yang searah dengan gerak benda

bab iii metode penelitian situs resmi uin antasari - Aug 12 2022

menurut sugiyono metode ini disebut metode kuantitatif karena data penelitian berupa angka angka dan analisis menggunakan statistik 22 penelitian kuantitatif sesuai dengan namanya banyak dituntut menggunakan angka mulai dari pengumpulan data penafsiran terhadap data tersebut serta penampilan dari hasilnya demikian