

## **Abstract**

Smart Audit Company Limited is a company that provides incorporation, Planning system And the social security and auditing of the report is to act in the Accountant. Recognizes the importance of recognizing operating revenue. The recognition of revenue is critical to the performance of the business as a result of investing in such ventures as well.

The process of recognizing revenue and oil pump. Be obtained from the Company's sales to customers who have reported the details of each oil. And are recorded in the accounting and auditing various calculations. With no meter to check the valves. And the balance of oil each day, that is correct. And recognition of revenue and contractors. Can be recognized by When the initial amount of revenue agreed in the contract and the amount involved in the contract resulting from the copy. Compensation claims

Recognition of revenue every case is different. The preparation of this study regarding the recognition of revenue of the Company for Oil and its contractors. By comparing the difference of the revenue recognition petrol and its contractors.

Keywords: Recognition of Income /Gas Company / Construction Company