

Production Sharing Contract (PSC) Accounting Evaluation on Revenue Entitlement Process of PT. JJK = Evaluasi Akuntansi Production Sharing Contract (PSC) Terhadap Proses Revenue Entitlement PT. JJK

Sekar Andiani, author

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Abstrak

Laporan ini bertujuan untuk mengevaluasi prosedur perlakuan akuntansi dalam kegiatan usaha hulu minyak dan gas bumi yaitu, Akuntansi Production Sharing Contract (PSC), terhadap proses revenue entitlement milik PT. JJK untuk tahun 201X. Evaluasi dilakukan dengan mengacu pada kebijakan akuntansi PSC diatur dalam Pedoman Tata Kerja 059 (PTK-059) yang dikeluarkan oleh SKK Migas, selaku regulator industri hulu migas di Indonesia. PT. KTH sudah melakukan prosedur special review untuk memastikan bahwa jumlah penjualan yang digunakan dalam proses revenue entitlement, akurat, dan memiliki keberadaan yang valid. Secara umum, PT. JJK telah melaksanakan proses revenue entitlement sesuai dengan kebijakan akuntansi yang berlaku.

.....This report aims to evaluate the accounting treatment procedures in the upstream oil and gas business activities, namely, Production Sharing Contracts (PSC) Accounting, for PT. JJK's revenue entitlement process for the year 201X. The evaluation was carried out by referring to the PSC accounting policies regulated in the Work Procedure Guidelines 059 (PTK-059) issued by SKK Migas, as the regulator of the upstream oil and gas industry in Indonesia. PT. KTH has carried out a special review procedure to ensure that the sales amount used in the revenue entitlement process is accurate and has a valid existence. In general, PT. JJK has implemented the revenue entitlement process in accordance with the applicable accounting policies.