

# Dampak penerapan PSAK 10 (revisi 2010) tentang pengaruh perubahan kurs valuta asing pada perusahaan minyak dan gas bumi : studi kasus pada PT Pertamina (Persero) = The impact of implementation of PSAK 10 (revised 2010) on the effects of changes in foreign exchange rate in oil and gas company : case study in PT Pertamina (Persero)

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## Abstrak

Skripsi ini membahas dampak penerapan PSAK 10 (Revisi 2010) di PT Pertamina (Persero). PT Pertamina (Persero) merupakan satu-satunya Badan Usaha Milik Negara (BUMN) yang bergerak di bidang minyak dan gas bumi serta merupakan salah satu BUMN terbesar di Indonesia. Efektif mulai 1 Januari 2012, PT Pertamina (Persero) menerapkan PSAK 10 (Revisi 2010) dimana penerapan tersebut menyebabkan perusahaan harus mengevaluasi kembali mata uang fungsionalnya sesuai dengan indikator-indikator dalam PSAK 10 (Revisi 2010).

Kompleksitas sifat bisnis perusahaan minyak dan gas bumi serta arus kas dalam berbagai mata uang menyebabkan pengidentifikasian mata uang fungsional PT Pertamina (Persero) cukup rumit. Penerapan PSAK 10 (revisi 2010) menyebabkan perubahan secara mendasar pada kerangka laporan keuangan perusahaan. Selain dampak terhadap mata uang fungsional, dampak lain dari penerapan PSAK 10 (Revisi 2010) antara lain dampak terhadap pencatatan akuntansi, penyajian laporan keuangan, dan pelaporan perpajakan.

.....This thesis focuses on the impact of implementation PSAK 10 (Revised 2010) in PT Pertamina (Persero). PT Pertamina (Persero) is the only state-owned enterprise (SOE) which is engaged in oil and gas industry and is one of the largest state-owned enterprises in Indonesia. Effective from January 1, 2012, PT Pertamina (Persero) applied PSAK 10 (Revised 2010) that has caused the company to re-evaluate its functional currency in accordance with the indicators in PSAK 10 (Revised 2010).

The complexity of business nature in oil and gas companies as well as cash flows in different currencies caused the identification of functional currency of PT Pertamina (Persero) to be quite complicated. The Implementation of PSAK 10 (Revised 2010) causes fundamental changes in corporate financial reporting framework. Besides the impact on the functional currency, other effects of the implementation of PSAK 10 (Revised 2010) includes the recording currency, financial statements presentation, and tax reporting.