

# Analisis penerapan Interpretasi Standar Akuntansi Keuangan (ISAK) 16 tentang Perjanjian Konsesi Jasa pada Industri Ketenagalistrikan (Studi Kasus PT XYZ) = Analysis of the implementation of Interpretation of Financial Accounting Standards (ISAK) 16 about Service Concession Arrangements on Power Sector Industry (Case Study PT XYZ)

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## Abstrak

Laporan Magang ini bertujuan untuk menjelaskan tentang penerapan Interpretasi Standar Akuntansi Keuangan (ISAK) 16 tentang perjanjian konsesi jasa pada industri ketenagalistrikan dengan studi kasus di PT XYZ. PT XYZ merupakan perusahaan yang bergerak di industri ketenagalistrikan dan mengikuti perjanjian Power Purchase Agreement dengan PLN. Pembahasan akan meliputi isu akuntansi terkait penerapan ISAK 16 di PT XYZ pada tahun 2012 yang terbagi ke dalam 4 bagian yaitu pengakuan, pengukuran, penyajian, dan pengungkapan. Pembahasan juga akan meliputi prosedur audit serta isu pajak terkait penerapan ISAK 16 di PT XYZ secara garis besar.

*This Internship Report aims to explain about the analysis of the imlementation of Interpretation of Financial Accounting Standards (ISAK) 16 about service concession arrangements on power sector industry (case study PT XYZ). PT XYZ is a company which working in the power sector industry and has been engaging to Power Purchase Agreement with PLN due to its operational activity. The discussion will present the accounting issues related to the implemetation of ISAK 16 in PT XYZ for the year 2012 which will be divided into four groups which are recognition, measurement, presentation, and disclosure. The discussion will also present the audit procedures and taxation issues on the implementation of ISAK 16 in PT XYZ.*