

Analisis terhadap perlakuan akuntansi dan prosedur audit atas cash call dan joint interest billing pada partner non operator = Analysis of accounting treatment and audit procedure of cash call and joint interest billing on partner non operator

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Abstrak

Laporan magang ini membahas mengenai perlakuan akuntansi dan prosedur audit atas Cash Call dan Joint Interest Billing pada PT XYZ, sebuah perusahaan minyak dan gas bumi yang terlibat di dalam sebuah Kontrak Kerja Sama dengan beberapa perusahaan minyak dan gas bumi lain di blok Jabung, Jambi. Secara lebih rinci, laporan ini akan membahas mengenai perlakuan akuntansi yang diterapkan PT XYZ atas Cash Call dan Joint Interest Billing serta bagaimana prosedur audit yang dijalankan KAP TWR dapat memberikan keyakinan yang memadai atas kewajaran penyajian Cash Call dan Joint Interest Billing. Selain itu, laporan ini juga akan membahas mengenai bentuk kerja sama yang dijalankan PT XYZ bersama beberapa perusahaan lain di blok Jabung, Jambi.

Hasil laporan magang ini menyimpulkan bahwa bentuk kerja sama dan perlakuan akuntansi atas Cash Call dan Joint Interest Billing yang dijalankan oleh PT XYZ telah sesuai dengan standar dan prinsip akuntansi yang berlaku umum di Indonesia. Selain itu, prosedur audit yang dilakukan KAP TWR telah mampu memberikan keyakinan yang memadai bahwa Cash Call dan Joint Interest Billing telah disajikan secara wajar.

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This report is to investigate the accounting treatment and audit procedure of Cash Call and Joint Interest Billing on PT XYZ, an oil and gas company which is involved on Joint Venture Contract with some other companies at Jabung's area, Jambi. This report further defines about accounting treatment performed by PT XYZ over Cash Call and Joint Interest Billing and also about how audit procedure performed by KAP TWR gives sufficient assurance that Cash Call and Joint Interest Billing are fairly stated. Beside that, this report is also discusses the form of joint venture between PT XYZ and some other companies at Jabung's area, Jambi.

In conclusion, form of joint venture and accounting treatment over Cash Call and Joint Interest Billing are presented in accordance with the generally accepted accounting principles and standards in Indonesia. Audit procedure performed by KAP TWR is able to obtain sufficient assurance that Cash Call and Joint Interest Billing are fairly stated.