

Analisis Isu kritis akuntansi dan audit untuk aset minyak dan gas bumi di industri hulu (Studi Kasus: PT Ofsor) = Analysis of critical issue in accounting and auditing for oil and gas properties in upstream industry (Case Study: PT Ofsor)

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Abstrak

[Laporan ini membahas tentang isu kritis akuntansi, kebijakan akuntansi, serta prosedur audit terkait aset minyak dan gas bumi di PT Ofsor yang bergerak di industri hulu migas. Pada akhir laporan terdapat analisis terhadap kebijakan akuntansi serta prosedur auditnya. Analisis kebijakan akuntansi mengacu pada teori-teori terkait dalam industri hulu migas serta standar akuntansi yang berlaku seperti PSAK 16, PSAK 64, serta standar dalam ASC 932. Sementara itu, analisis terkait prosedur audit mengacu pada standar audit internasional (ISA). Berdasarkan analisis tersebut, secara umum kebijakan akuntansi perusahaan cukup sesuai dengan standar meskipun masih butuh penyempurnaan. Prosedur audit yang dilakukan pun telah sesuai dengan teori audit serta standar audit internasional.

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This report explains the critical issue of accounting, accounting policies, and procedures related to the audit of oil and gas properties in PT Ofsor which engaged in the upstream oil and gas sector. At the end of the report there is an analysis of the accounting policies and audit procedures. Analysis of accounting policies refers to the relevant theories and applicable accounting standards such as PSAK 16, PSAK 64, and ASC 932. Meanwhile, analysis of audit procedures refers to International Standard on Auditing (ISA). Based on those analyses, in general, the company's accounting policies are in accordance with the standards though still need improvement while the audit procedures of oil and gas properties are in accordance with the internal standards on auditing., This report explains the critical issue of accounting, accounting policies, and procedures

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