

Intisari

Penelitian ini bertujuan untuk mengevaluasi penerapan ISAK 16 tentang Perjanjian Konsesi Jasa atas perlakuan akuntansi proyek BOT (*built-operate-transfer*) di PT. OPQ. Peneliti melakukan analisis dengan membandingkan perlakuan akuntansi proyek BOT antara yang tercantum dalam ISAK 16 dan SAK terkait dengan praktik yang dilakukan di perusahaan. Berdasarkan analisis tersebut, diketahui bahwa PT. OPQ telah melakukan pengakuan dan pencatatan proyek tersebut berdasarkan ketentuan yang tercantum dalam ISAK 16 namun belum sempurna.

Kata kunci: ISAK 16, perjanjian konsesi jasa, penerapan standar akuntansi

Abstract

The aim of this research is to evaluate the application of ISAK 16 about Service Concession Arrangements for the accounting treatment of BOT (built-operate-transfer) project in PT. OPQ. Reasearcher did the analysis by comparing the accounting treatment of BOT project in PT. OPQ with the requirements stated in ISAK 16 and other related accounting standards. Based on the analysis, PT. OPQ has recognized and recorded the project based on the requirement in ISAK 16 but not yet perfect.

Keywords: ISAK 16, service concession arrangements, accounting standards implementation