

## A LDI Training Course

# Oil & Gas Revenue Accounting

## *For PSC Gross Split Model and Traditional PSC*

*LDI Instructor*

---

### **Pendahuluan**

Program ini membahas revenue accounting untuk PSC Gross Split Model dan traditional PSC.

Paling tidak dalam 5 tahun terakhir ini industry hulu migas mengalami berbagai dinamika. Sebagian berdampak positif, namun tidak dipungkiri bahwa memberikan dampak yang kurang baik terhadap pertumbuhan industry hulu migas.

Seperti halnya PSC Gross Split yang baru saja diluncurkan melalui Permen ESDM No.08 Tahun 2017. Sebagai 'barang' baru tentu saja menimbulkan pro dan contra. Dari sisi KKKS dan juga SKK Migas tentu hal tersebut akan merubah kontruksi dan pola kerja. Disebutkan bahwa SKK Migas tidak akan lepas dari proses di KKKS namun tentu tidak seperti sebelumnya ketika bisnis dilaksanakan berdasarkan PSC tradisional.

Oleh Karena itu outline training akan dibagi dalam 3 bagian yaitu PSC Refreshing, Revenue Accounting Based on Traditional PSC dan PSC Gross Split.

#### **Providing in-depth insights about:**

- PSC Philosophy of Integrated Financial Aspect
- Conceptual and implementation of Production Sharing Contract
- Fiscal Aspect of Oil and Gas Law Foundation
- Fundamentals of Petroleum Accounting
- Taxation and its Implications on the Field Development Economic Calculation

### **Outline**

#### **PSC Refreshing**

- Pola bisnis migas: system royalty, system production sharing contract, system service, contract, Joint ventures.
- Nature of upstream business, Risk Management on PSC and Property right
- Upstream business operation: organization of upstream business & business process.
- The philosophy of PSC
- PSC Principles: Project principles, full cycle principles, risk management, ring fencing.

### **Revenue Accounting based on PSC**

- PSC calculation: entitlement principles, over and under lifting, settlement.
- Cost Recovery: Operating Cost, Capital expenditures, PSC Depreciation, Prior Year Cost
- Expenditures: Production, General Administration, Exploration and Development.
- PP 79 tahun 2010: Tax impact & cost treatment
- PP 27 tahun 2017 (Revisi PP 79 tahun 2010)
- PSCX GS PerMen 52 Revisi PerMen 8
- Pricing: ICP, Gas Price and LNG Price
- Revenue Accounting Reporting (FQR Report 16)
- SKK Report: A0 report series
- Revenue Accounting impact to Government APBN Formulation

### **Gross Split Model**

- Concepts of Gross Split Model
- Per men
- Pro Cons
- Impact to Revenue Accounting: Business Process and Calculation



## Siapa Yang Layak Hadir

- Finance and Accounting Personnel
- Supervisors and Managers in All Departments
- Economists and Financial Analysts
- Engineers and Exploration People
- Lawyers and Contracts Personnel
- Banker's and Non-Financial Staff
- Anyone who needs to understand the new Gross Split Model

NOTE: This course is conducted in Bahasa Indonesia

To enroll or get more information, please contact

### **PT. Loka Datamas Indah**

**Phone** : +62 21 6326911  
**Fax** : +62 21 6305074  
**Email** : [Lditrain@indo.net.id](mailto:Lditrain@indo.net.id)  
**Web site** : [www.Lditraining.com](http://www.Lditraining.com)