

ABSTRAK

abstrak

Pada PSAK 24 diatur mengenai imbalan kerja beserta ruang lingkup cakupan mengenai jenis-jenis imbalan kerja hingga pelaporannya. Berdasarkan PSAK 24 imbalan kerja terdiri dari imbalan kerja jangka pendek, imbalan pasca kerja, imbalan kerja jangka panjang lain, serta pesangon. Klasifikasi program terbagi menjadi program imbalan pasca kerja, program imbalan pasti, program iuran pasti, dan program multipemberi kerja. Dalam penulisan KTTA ini bertujuan untuk mengetahui penerapan PSAK 24 pada PT Basirih Industrial terhadap program imbalan kerja yang diterapkan. Perusahaan ini menerapkan program iuran pasti untuk imbalan pasca kerja para karyawannya. Metode kepustakaan yang digunakan yaitu metode kepustakaan, analisis data, dan wawancara. Hasil dari penelitian ini yaitu PT Basirih Industrial telah melakukan perhitungan atas potongan iuran yang mengacu pada Peraturan Pemerintah Nomor 84 Tahun 2013 serta dalam pencatatan dan pelaporannya telah mengikuti aturan dalam PSAK 24 dengan mengikuti program iuran pasti.

Kata kunci: PSAK 24, imbalan pasca kerja, program pensiun, iuran pasti

Abstract

PSAK 24 regulates employee benefits along with the scope of coverage regarding the types of employee benefits and their reporting. Based on PSAK 24, employee benefits consist of short-term employee benefits, post-employment benefits, other long-term employee benefits, and severance pay. The program classification is divided into post-employment benefit plans, defined benefit plans, defined contribution plans, and multiemployer plans. In writing this KTTA, the aim is to find out the application of PSAK 24 at PT Basirih Industrial to the applied employee benefit program. The company implements a defined contribution plan for post-employment benefits for its employees. The library method used is the library method, data analysis, and interviews. The result of this research is that PT Basirih Industrial has calculated the contribution deduction which refers to Government Regulation Number 84 of 2013 and in recording and reporting it has followed the rules in PSAK 24 by following the defined contribution program.

Keywords: *PSAK 24, post-employment benefits, pension plan, defined benefit plans*