

## Audit atas estimasi kewajiban imbalan pasca kerja di PT XXX = Audit of estimated post-employment benefit liability on PT XXX

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### Abstrak

Laporan magang ini membahas mengenai prosedur audit atas estimasi kewajiban imbalan pasca kerja program pensiun manfaat pasti di PT XXX. Dalam perhitungan, aktuaris memperhitungkan asumsi demografis dan finansial. Besaran kewajiban imbalan pasca kerja yang dihitung harus diakui sebagai nilai kewajiban kini. PT XXX juga mengakui retirement expense akibat pembayaran imbalan kepada karyawan yang keluar namun salah mencatat ke akun beban gaji. Hasil audit menemukan terdapat perbedaan pengakuan nilai kini kewajiban. Auditor merekomendasi ayat penyesuaian dengan menambahkan nilai kini kewajiban yang belum diakui ke dalam postemployment benefit liability dan membenarkan akun untuk mengakui pembayaran imbalan kepada karyawan yang keluar tersebut.

*The focus on this report is about audit procedure for Estimated Post-employment Benefit Liability on PT XXX. Actuary must include demographic & financial assumptions when calculate it. The amount must be recorded as post employment benefit liability. Company must record the payment of post-employment benefit to resigned employees on retirement expense account but they recorded on Salary Expense. In result, there?s difference recorded by PT XXX compared to actuary report The auditor suggested an adjusting entry to record the benefit liability which was not recorded before and corrected the entry for payment of benefit to resigned employees.*