

Analisis dampak penerapan psak 24 revisi 2010 fas 158 dan ed psak 24 revisi 2013 imbalan pascakerja program imbalan pasti studi kasus PT HBS pada tanggal 31 desember 2012 = Implementation impact analysis of psak 24 revised 2010 fas 158 and ed psak 24 revised 2013 post employment benefit defined benefit plans case study at PT HBS as of december 31 2012

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Abstrak

ABSTRAK

Penelitian ini mengenai analisis dampak penerapan imbalan pascakerja program imbalan kerja berdasarkan PSAK dan FAS yang diterapkan oleh Akuntan Perusahaan terhadap laporan keuangan serta dampak penerapan Exposure Draft PSAK 24 Revisi 2013 di PT HBS Penelitian dilakukan dengan studi literatur khususnya PSAK FAS dan ED PSAK Hasil penelitian berdasarkan laporan aktuaris independen sesuai dengan PSAK 24 Revisi 2010 dan FAS 158 terhadap nilai kini kewajiban imbalan pasti dan nilai wajar aset program menunjukkan tidak ada perbedaan hasil perhitungan Penerapan PSAK 24 Revisi 2010 dengan metode pendekatan koridor menghasilkan liabilitas imbalan pascakerja program imbalan pasti yang lebih rendah sebaliknya metode pendekatan tanpa koridor menambah liabilitas neto dan mengakui seluruh kerugian aktuarial dalam pendapatan komprehensif lain menurunkan jumlah ekuitas sebesar 1 49 persen Penerapan ED PSAK 24 Revisi 2013 menambah liabilitas neto mengurangi pendapatan komprehensif lain jumlah ekuitas dan beban imbalan pascakerja

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ABSTRACT

This research of implementation impact analysis to financial statements for post employment benefit for defined benefit plans based on PSAK and FAS which implemented by Corporate Accountant also implementation impact of Exposure Draft PSAK 24 Revised 2013 at PT HBS This research was performed thru literature study especially PSAK FAS and ED PSAK Research result based on independent actuary report in accordance with PSAK 24 Revised 2010 and FAS 158 showed no difference calculation results on present value of defined benefit obligation and fair value of plan asset Implementation of PSAK 24 Revised 2010 with corridor approach method provided a lower of post employment benefit for defined benefit plans liability but without corridor approach method provided increase of net liability and recognized all actuarial losses in other comprehensive income by decreased of 1 49 percent Implementation of ED PSAK 24 Revised 2013 provided increase of net liability decrease other comprehensive income total equity and post employment benefit expenses