

Prosedur audit dan dampak penerapan PSAK 24 (Revisi 2013) atas liabilitas imbalan pasca kerja terhadap laporan keuangan PT XYZ tahun 2015 = Audit procedure and effect of PSAK 24 (Revision 2013) adoption about post employment benefit liability on PR XYZ financial statement in 2015

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Abstrak

Laporan magang ini menjelaskan perlakuan akuntansi dan prosedur auditatas liabilitas imbalan pasca kerja PT XYZ berdasarkan PSAK 24 (Revisi 2013) serta analisis dampak atas adopsi PSAK 24 (Revisi 2013) yang berlaku sejak 1 Januari 2015 terhadap akun-akun terkait imbalan pasca kerja. Auditor melakukan restatement terkait imbalan pasca kerja sejak tahun 2013 pengujian internal control pemeriksaan independensi dan objektivitas pakar manajemen. Pengakuan atas imbalan pasca kerja dibuat melalui Auditor Journal Entries sedangkan untuk pengungkapan juga masih belum sesuai dengan PSAK 24 (Revisi 2013). Berdasarkan penilaian materialitas, akun liabilitas imbalan pasca kerja bernilai material terhadap laporan keuangan PT XYZ sehingga perlu dilakukan penyesuaian akibat adopsi PSAK 24 (Revisi 2013).

*This report describes the accounting and auditing procedures of post employment benefit liability on PT XYZ based on PSAK 24 (Revision 2013) and effect of PSAK 24 (Revision 2013) adoption which is effective since January 1 2015 to the post employment benefit related accounts. Auditor made restatement on post employment benefit since 2013 and testing on internal control and management experts indepeny and objectivity. The recognition of post employment benefit is made through Auditor Journal Entries whereas for the disclosures havent been based on PSAK 24 (Revision 2013). Based on materiality test, post employment benefit liability account is material to the PT XYZ financial statement so adjustments are needed due to the adoption of PSAK 24 (Revision 2013).*