

Audit atas imbalan kerja Perum PHT = Audit procedures for employee benefits of Perum PHT

Annisa Ayu Hardiastuti, author

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Abstrak

ABSTRAK

Laporan Magang ini membahas dan menganalisis perlakuan akuntansi atas imbalan kerja PERUM PHT berdasarkan Pernyataan Standar Akuntansi Keuangan "PSAK" 24 Revisi 2013 tentang imbalan kerja, dan prosedur audit yang dilakukan KAP ANH. Sesuai dengan Standar Audit 500 dan 620, PERUM PHT menggunakan jasa aktuaris independen untuk menghitung imbalan kerja. Kesimpulan dari Laporan Magang ini adalah perlakuan akuntansi PERUM PHT telah sesuai dengan PSAK 24 Revisi 2013, dan prosedur audit yang dilakukan KAP ANH telah sesuai standar yang berlaku.

ABSTRACT

This internship report is focus to discuss and analyze accounting treatment for employee benefits of PERUM PHT based on Pernyataan Standar Akuntansi Keuangan "PSAK" 24 Revision of 2013 about employee benefits, and audit procedures held by ANH Accounting Firm. Based on ISA 500 and 620, PERUM PHT used independent actuary services to calculate employee benefits. The conclusion of this internship report is that the accounting treatment for employee benefits of PERUM PHT has complied to PSAK 24 revision of 2013, and the audit procedures held by ANH Accounting Firm has complied to applicable standards.