



## ABSTRAK

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Program Studi : Administrasi Fiskal  
Judul : Analisis Pencadangan Biaya Pesangon di PT. PGN  
(Persero) Tbk.

Penelitian ini membahas mengenai perhitungan pencadangan imbalan kerja berupa pesangon dan realisasi pembayarannya serta implikasi dari perbedaan perlakuan antara ketentuan akuntansi dan pajak terhadap laporan keuangan perusahaan. Penelitian menggunakan pendekatan kualitatif deskriptif dengan menggunakan wawancara secara mendalam.

Hasil dari penelitian adalah Aktuaris menggunakan asumsi-asumsi untuk memperhitungkan kewajiban berdasarkan ketentuan PSAK 24 (revisi 2004) sedangkan pada saat realisasi perusahaan membayar kewajiban sesuai peraturan perusahaan. Perusahaan menganggap perbedaan ketentuan akuntansi dan pajak ke dalam perbedaan waktu yang menyebabkan perusahaan harus membuat perhitungan pajak tangguhan setiap tahunnya. Penulis menyarankan agar perusahaan merubah menjadi perbedaan tetap agar proses perhitungan dalam pembuatan laporan keuangan menjadi lebih sederhana dan mengurangi pengaruh koreksi fiskal terhadap jumlah laba kena pajak (*earning after tax*) perusahaan.

Kata Kunci :  
Pencadangan, Pesangon



## ABSTRACT

Name : Leli Mulyani  
Study Program : Fiscal Administration  
Title : Analyze of retirement expense Allowance in PT. PGN  
(Persero) Tbk.

The purpose of this study is to analyze the calculating process of both employee benefit obligation especially in retirement plan and realization of retirement payment. It also analyze the implication of differentiation between accounting and tax treatment to company financial statement. This Research is qualitative descriptive. The data were collected by deep interview.

Actuarist used many assumption to calculate the obligation according to Accounting Standar Number 24 (2004 revision). In the other hand, the company used their own company rules to calculate the retirement expenses in the time of realization really happened. PT PGN (Persero) Tbk. Treated the differentiation as a temporary different as they have to make a deffered tax calculation. Based on the analizing, the researcher suggest PT PGN (Persero) Tbk. to treated the difference as the permanany different because the process of making financial statement will become more simple and won't be influenced their earning after tax.

Key Words :  
Allowance, retirement