

ABSTRACT

ANALYTICAL DETERMINATION POST-RETIREMENT BENEFITS BASED ON “STANDAR AKUNTANSI KEUANGAN ENTITAS TANPA AKUNTABILITAS PUBLIK (SAK ETAP)” ON “PT ISP”

By :

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Purpose of this research is to know and analyze the amount of post-retirement benefits on “PT ISP” and the method accordance with the law number 13th about employment and based on “SAK-ETAP”.

Analysis is performed by calculating the amount of post-retirement benefits whole employment based on monthly salary, rate of salary increase, and long of employees working. The company also accruing curent service cost and interest cost and also recorded in the financial statements based on projected unit credit method and discount rate.

Based on this resarch “PT ISP” have not accruing post-retirement benefits for employees and author try to counting and suggest to apply the calculation method of post-retirement method to for the next period and to restatemnet of financial statements in the current period.

Keywords: Post-retirement benefits, SAK ETAP, projected unit credti method.