

ABSTRAK

MUHAMMAD MURSALIM. 2024. *Analisis Penerapan Imbalan Kerja Kesesuaiannya Dengan PSAK 219 Pada PT. Tri Star Mandiri*. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Syamsuddin dan Asriani Hasan.

Penelitian ini bertujuan untuk mengetahui bagaimana penerapan akuntansi imbalan kerja pada PT. Tri Star Mandiri. Peneliti mengambil objek penelitian di PT. Tri Star Mandiri. Metode analisis data yang digunakan adalah analisis kualitatif dengan pendekatan deskriptif. Data penelitian ini diperoleh dari data primer dan sekunder. Teknik pengumpulan data berupa penelitian kepustakaan dan penelitian lapangan yaitu wawancara langsung dengan pihak perusahaan yaitu kepala ruangan bagian keuangan. Hasil penelitian di PT. Tri Star Mandiri dapat disimpulkan bahwa imbalan kerja di PT. Tri Star Mandiri dapat dikategorikan dalam empat kategori berdasarkan PSAK 219 yaitu imbalan kerja jangka pendek, imbalan pascakerja, imbalan jangka panjang dan pesangon pemutusan kontrak kerja. Dari keempat imbalan kerja tersebut hanya imbalan kerja jangka pendek yang diterapkan telah sesuai dengan PSAK 219. Sedangkan ke tiga imbalan kerja lainnya yaitu imbalan pascakerja, imbalan jangka panjang, dan pesangon hanya imbalan pascakerja untuk program imbalan pasti di terapkan sementara program iuran pasti tidak diterapkan dan imbalan kerja jangka panjang, pesangon belum diterapkan sehingga tidak perlu disesuaikan dengan PSAK 219.

Kata Kunci: Imbalan Kerja, Penerapan, PSAK 219

ABSTRACT

MUHAMMAD MURSALIM. 2024. Analysis of the Application of Employee Benefits in Conformity with PSAK 219 at PT. Tri Star Mandiri. Thesis. Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Makassar. Mentored by: Syamsuddin and Asriani Hasan.

This study aims to find out how the application of employee benefit accounting at PT. Tri Star Independent. Researchers took the object of research at PT. Tri Star Mandiri. The data analysis method used is qualitative analysis with a descriptive approach. This research data is obtained from primary and secondary data. Data collection techniques in the form of literature research and field research are direct interviews with the company, namely the head of the finance room. The results of research at PT. Tri Star Mandiri can be concluded that the benefits of employment at PT. Tri Star Mandiri can be categorized into four categories based on PSAK 219, namely short-term employee benefits, post-employment benefits, long-term benefits and severance pay for termination of employment contracts. Of the four employee benefits, only short-term employee benefits applied are in accordance with PSAK 219. While the other three employee benefits, namely post-employment benefits, long-term benefits, and severance pay, are only post-employment benefits for defined benefit programs applied and are in accordance with PSAK 219 while defined contribution programs are not applied and long-term employee benefits, severance has not been applied so it does not need to be adjusted to PSAK 219.

Keywords: *Employee Benefits, Applicability, PSAK 219*