

## **ABSTRAK**

**MUHAMMAD HASSAN, 2018 Analisis Penerapan Akuntansi Imbalan Kerja Kesesuaiannya dengan Psak 24 pada Hotel Al-Badar Makassar**, Skripsi program Studi Akuntansi fakultas ekonomi dan bisnis universitas muhammadiyah makassar. Di bimbing oleh pembimbing I Sultan Sarda dan pembimbing II Amran.

Penelitian ini bertujuan untuk mengetahui bagaimana penerapan akuntansi imbalan kerja pada Hotel Al-Badar Makassar. Peneliti mengambil objek penelitian di Hotel Al-Badar Makassar. 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 hotel yaitu manager. Hasil penelitian di Hotel Al-Badar Makassar dapat disimpulkan bahwa imbalan kerja di Hotel Al-Badar Makassar dapat di kategorikan kedalam empat kategori berdasarkan PSAK 24 yaitu imbalan kerja jangka pendek, imbalan pascakerja, imbalan jangka panjang lainnya dan pesangon. Dari empat imbalan kerja tersebut hanya imbalan kerja jangka pendek yang terapkan dan dilaporkan telah sesuai dengan PSAK 24. Sedangkan ke tiga imbalan kerja lainnya belum di terapkan sehingga tidak perlu disesuaikan dengan PSAK 24. Manajemen hotel sebaiknya tetap konsisten dalam penerapan PSAK 24 agar informasi atas pelaporan imbalan kerja tetap andal.

Kata kunci : Imbalan Kerja, Penerapan, PSAK 24.

## ABSTRACT

**MUHAMMAD HASSAN, 2018 The Analysis Aplication Of Employee Benefit Based On Psak No. 24 At Hotel Al-Badar Makassar** Thesis Faculty of Economics and Business Department of Accounting Muhammadiyah University of Makassar . Guided by Supervisor I father Sultan Sarda and Advisor II Father Amran

*This study aims to know how The analysis implementasi employee benefits at hotel al-badar makassar. Researcher take the object of research in Al Badar Hotel Makassar. Method of analyzing data used in this research is qualitative analysis with descriptife approach. The data of research were obtained from the primary and secondary data. Technique of collection data are literature research and field research which is direct interview with the relevant hotel the manager. Research in Hotel Al-Badar Makassar it can be concluded that the employment benefits at Hotel Al-Badar Makassar can be categorized into four categories based on PSAK 24 are employee benefits short-term, post-employment benefits, employee benefits long-term and severance. From four employee benefits just employee benefits short-term can be impelemented and reported. the company's management should be consistent in the application of PSAK 24 in order to update the reporting of employee benefits remain reliably.while, the three employee benefits not including implemeted until is not need for suit with PSAK 24. The management hotel as good be consistnt in based PSAK 24 for information reported employee benefits is excelent.*

*Keyword : employee benefits, implementasi, PSAK 24*