

## **ABSTRAK**

### **ANALISIS PENERAPAN PSAK NOMOR 18 PADA LAPORAN KEUANGAN PROGRAM PENSIUN**

**Studi Kasus Pada PT TASPEN (PERSERO)**

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Tujuan penelitian ini adalah untuk (1) mengetahui penerapan PSAK No.18 dalam hal penilaian aktiva bersih, (2) mengetahui penerapan PSAK No.18 dalam hal penyajian laporan keuangan Program Pensiun, (3) mengetahui implikasi dari perbedaan penilaian dan penyajian laporan keuangan, (4) mengetahui penyebab perbedaan penilaian dan penyajian laporan keuangan.

Teknik pengumpulan data yang digunakan adalah kuesioner, dokumentasi, wawancara, dan riset kepustakaan. Teknik analisis data yang digunakan adalah (1) memaparkan hasil penelitian secara rinci, (2) membandingkan antara dasar penilaian aktiva perusahaan dengan PSAK No.18, (3) menganalisis dan menyimpulkan perbedaan dan kesamaan penilaian aktiva, (4) membandingkan penyajian laporan keuangan program pensiun dengan PSAK No.18, (5) menganalisis dan menyimpulkan perbedaan dan kesamaan penyajian laporan keuangan, (6) menganalisis penyebab perbedaan penilaian aktiva dan penyajian laporan keuangan, (7) menganalisis implikasi dari perbedaan penilaian dan penyajian laporan keuangan.

Hasil penelitian menunjukkan bahwa (1) terdapat banyak kesamaan dalam metode penilaian aktiva, (2) terdapat kesamaan penyajian antara laporan keuangan PT TASPEN (PERSERO) dengan PSAK No.18, yaitu beberapa akun yang disajikan menurut laporan keuangan PT TASPEN (PERSERO) memiliki kesamaan letak penyajian dan nama akun menurut PSAK No.18. Terdapat perbedaan antara laporan keuangan PT TASPEN (PERSERO) dengan PSAK No.18 yaitu tidak disajikannya akun menurut PSAK No.18 dalam laporan keuangan PT TASPEN (PERSERO) dan sebaliknya, perbedaan letak penyajian akun menurut laporan keuangan PT TASPEN (PERSERO) dan PSAK No.18, perbedaan nama akun yang disajikan menurut laporan keuangan PT TASPEN (PERSERO) dan PSAK No.18, (3) penyebab perbedaan penerapan PSAK No.18 pada laporan keuangan PT TASPEN (PERSERO) adalah karena adanya peraturan tambahan yang dipakai oleh direksi PT TASPEN (PERSERO), (4) implikasi yang muncul dari perbedaan penerapan PSAK No.18 pada laporan keuangan PT TASPEN (PERSERO) adalah adanya perbedaan jumlah nominal dalam penyajian laporan aktiva bersih, menimbulkan kesulitan pemahaman bagi para pemakai laporan keuangan sehingga akan membutuhkan banyak waktu dan biaya.

## **ABSTRACT**

### **AN ANALYSIS ON THE APPLICATION of PSAK NUMBER 18 IN FINANCIAL STATEMENT OF PENSION PROGRAM A case study at PT TASPEN (PERSERO)**

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The purposes of this research are (1) to find out the application of PSAK No.18 in net asset measurement, (2) to find out the application of PSAK No.18 in presenting the financial statement, (3) to find out the implication of the differences in assessing and presenting financial statement, (4) to find out the cause of the differences in assessing and presenting financial statement.

The data collection techniques are questionnaire, documentation, interview, and library research. The data analysis techniques used were (1) explaining the result of this research in detail, (2) compare the basis of company's assets measurement with PSAK No.18, (3) analyzing and concluding the differences and similarities of assets measurement, (4) comparing the presentation of pension program's financial statement with PSAK No.18 (5) analyzing and concluding the differences and similarities of the presentation of financial statement, (6) analyzing the cause of the differences in the assets assesment and the presentation of financial statement, (7) analyzing the implication of the differences in the assessment and the presentation of financial statement.

The results of this research showed that (1) there were lots of similarities in the assets assessment method, (2) there were similarities in the presentation of financial statement between the one by PT. TASPEN (PERSERO) and in PSAK No.18. Some accounts that were presented according to PT. TASPEN (PERSERO) have the similarities in the set up of presentation and the name of the accounts according to PSAK No.18. The differences between the financial statement of PT. TASPEN (PERSERO) and PSAK No.18 were, the financial statement of PT. TASPEN (PERSERO) did not present the account according to PSAK No.18 and vice versa, the differences in the account presentation set up between the one by PT. TASPEN (PERSERO) and in PSAK No.18, the differences in the account names between the account names that were presented according to PT. TASPEN (PERSERO) and account name that are presented according to PSAK No.18, (3) the cause of the differences in the application of PSAK No.18 in the financial statement of PT. TASPEN (PERSERO) was the existence of additional rules used by the management of PT. TASPEN (PERSERO), (4) the implication that appeared from the differences of the application of PSAK No.18 at PT. TASPEN (PERSERO) were the differences in the nominal quantity on the presentation of net assets reports, that made difficulties in the understanding of the financial statement for the financial statement users thus they will spend more time and money.