

## ABSTRAK

**YOHANES SURYADI (2004): Kebijakan Akuntansi Dana Pensiun pada Dana Pensiun PT. Pupuk Kalimantan Timur, Yogyakarta: Program Studi Pendidikan Akuntansi, Jurusan Pendidikan Ilmu Pengetahuan Sosial, Fakultas Keguruan dan Ilmu Pendidikan, Universitas Sanata Dharma.**

Penelitian ini bertujuan untuk mengetahui kesesuaian antara kebijakan akuntansi yang ditempuh oleh Dana Pensiun PT. Pupuk Kalimantan Timur dan Pernyataan Standar Akuntansi Keuangan (PSAK) No. 18. Oleh karena itu jenis penelitian yang dipilih adalah penelitian evaluatif.

Penelitian dilaksanakan pada Dana Pensiun PT. Pupuk Kalimantan Timur yang berkedudukan di Jakarta, dan penelitian dilaksanakan pada bulan Februari 2003. Teknik pengumpulan data menggunakan metode dokumentasi dan wawancara terhadap Direktur Utama dan Kepala Bagian Investasi Dana Pensiun PT. Pupuk Kalimantan Timur. Teknik analisis data yang digunakan adalah metode komparasi – kualitatif.

Dari hasil analisis penulis menyimpulkan bahwa:

1. Kebijakan biaya manfaat pensiun *telah sesuai* dengan PSAK No. 18, di mana pengakuan beban manfaat pensiun sesuai dengan periode di mana jasa tersebut diterima dan biaya manfaat pensiun meliputi biaya jasa kini dan biaya yang diakui pada periode berjalan, penghentian program dan pengurangan peserta.
2. Kebijakan penilaian aktiva dana pensiun *telah sesuai dengan* PSAK No. 18, di mana aktiva telah dinilai sesuai dengan karakteristik untuk penyusunan dalam laporan aktiva bersih, laporan perubahan aktiva bersih, dan neraca. Dalam penyusunan neraca untuk aktiva tertentu selain nilai historis ditentukan juga nilai wajarnya dan selisih antara nilai historis dan nilai wajar disajikan sebagai selisih penilaian investasi.
3. Kebijakan laporan keuangan dana pensiun *telah sesuai* dengan PSAK No. 18, di mana laporan keuangan telah meliputi: laporan aktiva bersih, laporan perubahan aktiva bersih, laporan arus kas, laporan hasil usaha dan beban, neraca dan catatan atas laporan keuangan.
4. Kebijakan laporan aktuarial dana pensiun *telah sesuai* dengan PSAK No. 18, di mana laporan aktuarial telah mengungkapkan dasar asumsi dan metode penilaian aktuarial, nama aktuaris, hasil perhitungan aktuarial, dan tanggal laporan aktuarial terakhir.
5. Kebijakan investasi *hampir sesuai* dengan PSAK No. 18, di mana pelaksanaan investasi telah mengikuti ketentuan yang digariskan dalam perundangan yang berlaku, yaitu UU No. 11 tahun 1992 tentang kebijakan portofolio investasi dana pensiun, kecuali untuk investasi dalam bentuk saham tidak sesuai dengan kebijakan tersebut, karena tidak sesuai dengan batasan maksimum investasi saham sebesar 0% - 5%.

## ABSTRACT

**Yohanes Suryadi (2004): Accounting Policy of Pension Fund at Pension Fund Foundation of “PT. Pupuk Kalimantan Timur”, Yogyakarta: Accounting Education Study Program, Department of Social Studies Education, Faculty of Teachers Training and Education, Sanata Dharma University.**

This research was conducted to find out the balance of policy of accounting used by Pension Fund Foundation of “PT. Pupuk Kalimantan Timur” with Standard of Financial Accounting (PSAK) number 18. Therefore, evaluative research was chosen in this study.

This research was conducted at Pension Fund Foundation of “PT. Pupuk Kalimantan Timur”, which was located in Jakarta on February 2003. The data collecting techniques used were documentary method and interviews with the President and the Chief Department of Investment of Pension Fund Foundation at “PT. Pupuk Kalimantan Timur”. The data analysis technique used was comparative – qualitative method.

The data analysis showed that:

1. The policy of benefit expense *had been in accordance* to PSAK number 18, in which the acknowledgement of the expense of benefit pension fund had been appropriate with the period of the service received, in addition the expense of benefit plans had covered current service cost, the acknowledged past service expense, and the termination and curtailment program.
2. The policy of judgment of pension fund asset *had been in accordance* to PSAK number 18, in which the asset was considered appropriate with the characteristics for the arrangement of net asset statement, change net asset statement, and the arrangement of Balance Sheet. In the arrangement of balance sheet for certain asset, both historical value and fair value were calculated, in addition the difference between historical value and fair value was presented as the difference of investment evaluation.
3. The policy of financial statement of pension fund *had been in accordance* to PSAK number 18, in which the financial statement had covered: the net asset statement, the change net asset statement, the cash flow statement, the expense and income statement, the balance sheet and note of financial statement.
4. The policy of actuarial statement of pension plans *had been in accordance* to PSAK number 18, in which the actuarial statement had shown the basic assumption and the method of actuarial assessment, the name of assessor, the result of actuarial counting, and the latest date of actuarial statement.
5. The policy of investment *was almost in accordance* to PSAK number 18, in which the implementation of investment had already based on the rule stated in Constitution Number 11 year 1992 about the policy of investment portfolio of pension fund, except the investment of stock was not appropriate yet to the policy, because it was not appropriate with the limitation of the maximum investment of stock, that was 0% - 5%.