

ABSTRACT

Employee Benefits are an obligation that every company has that has a major influence on the company from an external perspective, such as vendors and auditors, as well as internal, such as workers who have a direct impact on the company's production. The company as an employer must provide employee benefits for the exchange of services provided by employees. The effect is large, so companies need to make proper disclosures in accordance with Financial Accounting Standards, especially PSAK 24 concerning Employee Benefits and generally accepted Labor Laws. This study uses a qualitative descriptive method. The results of research at PT Manito World Sukabumi can be concluded that PT Manito World Sukabumi has implemented Short-Term Employee Benefits, Post-Employment Benefits, Other Long-Term Employee Benefits and Severance Benefits, this is in accordance with the statement of PSAK 24, but the company has not fully measuring employee benefits in accordance with the Law of the Republic of Indonesia No. 11 of 2020 on Job Creation

Keywords : *Employee Benefits, Employment, PSAK 24, Law of the Republic Indonesia No.11 of 2020 on Job Creation*

ABSTRAK

Imbalan Kerja merupakan kewajiban yang dimiliki setiap perusahaan yang memiliki pengaruh besar terhadap perusahaan dari segi eksternal seperti vendor dan auditor, serta internal seperti pekerja yang berdampak langsung terhadap produksi perusahaan. Perusahaan selaku pemberi kerja harus memberikan imbalan kerja kepada karyawan atas pertukaran jasa yang diberikan oleh karyawan. Dikarenakan Pengaruhnya besar maka perusahaan perlu melakukan pengungkapan secara benar sesuai dengan Standar Akuntansi Keuangan khususnya PSAK 24 tentang Imbalan Kerja serta Undang-Undang Ketenagakerjaan yang berlaku umum. Penelitian ini menggunakan metode Deskriptif Kualitatif. Hasil penelitian pada PT. Manito World Sukabumi dapat disimpulkan bahwa PT. Manito World Sukabumi telah melaksanakan Imbalan Kerja Jangka Pendek, Imbalan Pasca Kerja, Imbalan Kerja Jangka Panjang Lainnya dan Pesangon, hal tersebut telah sesuai dengan pernyataan PSAK 24. Tetapi perusahaan belum sepenuhnya melakukan pengukuran imbalan kerja sesuai dengan Undang-Undang No. 11 tahun 2020 tentang Cipta Kerja.

Kata Kunci : Imbalan Kerja, Ketenagakerjaan, PSAK 24, Undang-Undang Cipta kerja