

## **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 Yongjin Javasuka Garment Factory 1 can be concluded that PT. Yongjin Javasuka Garment Factory 1 has implemented Short-Term Employee Benefits, Post- Employment Benefits, Other Long-Term Employee Benefits and Severance Benefits, but the company has not fully measuring employee benefits this is in accordance with the statement of PSAK 24.*

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

## ABSTRAK

Imbalan kerja adalah 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 diwajibkan untuk 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 mengenai Imbalan Kerja serta Undang-Undang Ketenagakerjaan yang berlaku umum. Penelitian ini menggunakan metode Deskriptif Kualitatif. Hasil penelitian pada perusahaan PT. Yongjin Javasuka Garment Factory 1 dapat disimpulkan bahwa PT. Yongjin Javasuka Garment Factory 1 telah melaksanakan Imbalan Kerja Jangka Pendek, Imbalan Kerja Jangka Panjang, Imbalan Pasca Kerja dan Pesangon. Hal tersebut telah sesuai akan tetapi perusahaan belum sepenuhnya melakukan pengukuran imbalan kerja sesuai dengan PSAK 24 mengenai Imbalan Kerja.

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