

**ANALYSIS OF APPROPRIATE EMPLOYMENT BENEFITS WITH PSAK 24 ON
PT. TRI STARMANDIRI****Muhammad Mursalim¹⁾, Syamsuddin²⁾, Asriani Hasan³⁾**Accounting Study Program, Faculty of Economics and Business, Universitas Muhammadiyah Makassar,
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salimgempar@gmail.com¹⁾, syamsuddin@unismuh.ac.id²⁾, Asriani.hasan@unismuh.ac.id³⁾**Abstract**

This study aims to find out how the application of employee benefit accounting at PT. Tri Star Independent. Researchers took the object of research at PT. Tri Star Independent. The data analysis method used is qualitative analysis with a descriptive approach. This research data is obtained from primary and secondary data. Data collection techniques in the form of literature research and field research are direct interviews with the company, namely the head of the finance room. The results of research at PT. Tri Star Mandiri can be concluded that the benefits of employment at PT. Tri Star Mandiri can be categorized into four categories based on PSAK 24, namely short-term employee benefits, postemployment benefits, long-term benefits and severity pay for termination of employment contracts. Of the four employee benefits, only short-term employee benefits applied are in accordance with PSAK 24. While the other three employee benefits, namely post-employment benefits, long-term benefits, and severity pay, are only post-employment benefits for defined benefit programs applied and are in accordance with PSAK 24 while defined contribution programs are not applied and long-term employee benefits, severance has not been applied so it does not need to be adjusted to PSAK 24.

Keywords: Employee Benefits, Implementation, PSAK 24**INTRODUCTION**

Generally, companies always want to improve their performance so that can achieve company goals. Every company has a source human resources (employees) to carry out all company activities. Employees are the most important asset in a company where With employees, company activities can run well. So that's allowed by the company such as current assets, fixed assets, tangible assets and those intangible assets are controlled by employees. So All activities in the company everything is controlled by employees so the company generate profits. (Hasan, 2018)

Indonesia has an organization called the Accounting Association Indonesia (IAI), this organization makes accounting standard rules Finance (SAK) The rules made by IAI regulate accounting activities which is conducted by company. we need to know, accounting standards Finance is a framework for making financial reports so that there is uniformity in the presentation of financial reports (committee Indonesian accounting principles: 1994) (Lamohamad, 2023).

A phenomenon that has occurred in Indonesia, namely demonstrations carried out by workers or employees of PT. TRANS RETAIL INDONESIA (TRANSMART). The demonstration took place on Thursday, March 16 2023. A total of one hundred (100) women and men employees of PT TRANS RETAIL INDONESIA, they took to the field to hold a demonstration they shouted "long live the workers" along the way while waving a white flag with the FSPFN logo and a poster containing a number of demands incidents of unilateral

termination of employment (PHK). company. The demonstration was carried out in front of the Transmart Head office Lebak Bulus, South Jakarta at 09.00 WIB. The employees are demanding the company pays the employee's shortfall in the provincial minimum wage (UMP).

the amount is still below the regulations. In addition, employees demand payment overtime pay in accordance with applicable statutory provisions. The employees also asked the company to stop arranging leave time employees who have been regulated by law. In addition, FEDERATION NATIONAL FRONT WORKERS UNION (FSPFN) request that re-employ employees who have been laid off in accordance with the provisions of article 151 Law Number 13 of 2003. A similar thing also happened to PT Sarirarajut Indah where There are more than 169 permanent workers and 50 contract workers requesting so that PT. Sarirarajut Indah is processed in accordance with labor regulations

because the company pays employees' salaries in installments and so do they pay employee salaries below the minimum wage. For this matter, an employee

hope that the salary earned will be paid in full without installments. "We have family and have responsibilities that we have to fulfill, big We hope that the results of our services will be paid in full. We ask that The company pays attention to the fate of those of us who have served for 32 years years," said an employee. When asked about the company's inability to pay salaries to its employees, Wakid as Chairman of the All Indonesian Textile Workers Union, said that Delaying salary payments is a clear violation of the rules employment and the reasons why the company management does not never paid employee salaries because the company at that time didn't have money and the company is in debt (Syah et al., 2023a)

The phenomenon mentioned above is clear evidence that it still exists companies that do not enforce the rules properly. This is not the case in line with the provisions of the Employment Law (UUK) no. 13 In 2003, researchers were interested in researching companies that apply PSAK 24 whether it is in accordance with the rules.PSAK 24 is important to implement so that companies recognize it employee benefits that have been given. If in a company no there are accounts related to employee benefits in the financial statements clearly The company hides its obligations for employee benefits (Watung et al., 2016) .

Inappropriate disclosure of employee benefits will encourage The distrust of investors and employees will clearly hinder it progress of a company. Employee benefits have an impact on effectiveness a company and employee performance if employee benefits are not implemented well. Negative treatment of employees will have an impact company because it can encourage employees to commit fraud such as corruption and smuggling which will harm a company. researchers are very interested in analyzing the application of PSAK 24.

RESEARCH METHODS

A. Type of research

The type of research used in this research is qualitative descriptive research, namely a method used to describe what actually happens based on what is visible. This analysis provides a much clearer picture of the objects studied in the company regarding the analysis of the application of employee benefits in accordance with PSAK 24 at PT. Tri Star Mandiri.

B. Research focus

According to Moleong (2017:6) qualitative research is research that intends to understand phenomena about what is experienced by research subjects such as behavior, perceptions, motivations, actions and so on holistically and by means of descriptions in the form of words and language, on a special natural context by utilizing various natural methods. Qualitative research according to Hendryadi, et. al, (2019:218) is a naturalistic investigation process that seeks a deep understanding of natural social phenomena.

The focus of this research is to find out whether the application of employee benefits at PT. Tri Star Mandiri is in accordance with PSAK 24. How are employee benefits actually implemented at PT. Tri Star Mandiri.

C. Place and time of research**1. Research location**

The place for carrying out this research is at PT. TRI STAR MANDIRI which is located on Jalan Pelita Raya VI No. 8 kel. Bua Kana, Kec. Rappocini, Makassar City, South Sulawesi.

2. Research time

The research time required for this research is 2 months starting from March 2024 to May 2024.

D. Type and source of data

In this research, data sources were collected in the form of primary data and secondary data.

• Primary data

Primary data is the type and source of research data obtained directly from original sources (not through intermediary media) whether individuals or groups (Rizky D, 2020). Primary data is conducted to answer a research question. Collecting primary data was carried out using survey methods and also observation methods. The survey method is a primary data collection method that uses verbal questions or interviews. Conduct interviews to get the information you need. Then collect data using the observation method. The observation method is a method of collecting primary data by observing events that occur by coming to the research location to observe the activities that occur in order to obtain data or information that is in accordance with what is visible and in accordance with reality.

• Secondary data

Secondary Data is data collected through official company documents and data that has been processed such as a brief company history, organizational structure and other documents. (Rumimper et al., 2017). Obtain this secondary data by asking permission from the company to obtain concrete evidence. Such as financial reports and organizational structure in the company.

E. Informant

According to Moleong (Moleong, 2017) informant subjects are people who are used to provide us with information about the situation and conditions of the research setting. In this research, several informants are needed in financial transaction activities in the company. The informants in this research were PT staff. Tri Star Mandiri in the finance division and company director. The finance department was chosen as the informant because this section is directly

related to recording financial transactions and is considered to better understand the flow of financial transactions that have occurred so far and has more information needed in this research. In the finance division, those taken as informants were the head of the room and his staff. In addition, the researcher chose the director as an informant to find out his point of view regarding the company's financial system and financial reports.

F. Data collection techniques

Several data collection techniques used in this research are:

- Interviews are one of the techniques used to collect research data. Interviews are two-way communication to obtain information from related informants. According to Sugiyono (Sugiyono., 2016) interviews are used as a data collection technique to find problems that must be researched and also if researchers want to know things from respondents in more depth.
- Observation, According to Sugiyono (Sugiyono., 2016) observation is a data collection technique that has specific characteristics when compared with other techniques. Observations are also not limited to people, but also other natural objects. Through observation activities in this research by conducting direct observations in the field to find out the actual conditions at PT. TRI STAR INDEPENDENT.
- Documentation, is a research method by collecting supporting data needed in research, such as a general description of the agency and data regarding the presentation of financial reports which contain information on employee benefits. (Wulandari & Dewi, 2019)
- Library research, library research means studying the results of previous research in order to obtain a theoretical basis regarding the problem to be researched. The library method is also a type of qualitative research method whose research location is carried out in libraries, documents, archives, etc. (Mubarok, 2019).

G. Data analysis methods

The method used in this research is qualitative descriptive analysis. Qualitative descriptive research is research conducted to reveal facts or events and conditions that occur within a company to obtain research conclusions and suggestions that are useful for a company (Watung et al., 2016). In this research, the method used is descriptive analysis to be able to describe the conditions that will be observed in the field so that they are more specific, transparent and in-depth. Efforts to analyze the application of employee benefits in accordance with PSAK 24 at PT. TRI STAR MANDIRI:

1. Know the organizational structure at PT. TRI STAR INDEPENDENT.
2. Know how to calculate employee benefits in accordance with PT regulations. TRI STAR MANDIRI and the provisions of PSAK 24.
3. Compare PSAK 24 with the recording of employee benefits carried out at PT. TRI STAR INDEPENDENT.
4. Collect evidence of company employee benefits in the form of financial reports and others.

RESULTS AND DISCUSSION

Short Term Employee Benefits

Short-term employee benefits at PT. Tri Star Mandiri in its accounting records is in accordance with the requirements according to PSAK 24 where the company PT. Tri Star Mandiri recognizes accrued costs after employees provide their services for one period and complete their obligations within 12 months. The recognition in the discussion is very clear and in accordance with PSAK 24 when overpayment will be returned, if underpayment is recognized as a debt to be paid.

Post-employment benefits

Post-employment benefits for the defined benefit program at PT. Tri Star Mandiri in its accounting records is implemented and is in accordance with PSAK 24. Meanwhile, post-employment benefits for the defined contribution program are not provided because employees do not agree with this because their salaries will be deducted every month to be included in the defined contribution. The defined contribution program is not implemented so the recognition cannot be adjusted.

Other long-term employee benefits

Other long-term benefits such as long-term leave at PT. Tri Star Mandiri where the company's reason is because it sees employee activities are very busy so that if employees are not active because they are given long leave it will affect the company's activities and the employee's work as their responsibility will be left behind because the work is very busy. There is also no recognition of employee long service awards in the form of money or eye candy such as gold rings. There is no recognition so there is no need to adjust it to PSAK.

Severance pay

In the event of a PKK (Termination of Employment Contract), the company is obliged to pay and the worker's right to receive UP (Severance Pay), UPMK (Work Period Rewards Money), and UPH (Rights Replacement Money). (RI Law No. 13 of 2003 article 156 ,) Severance pay at PT. Tri Star Mandiri was not given because there had never been any termination of employment contact with employees. PT. Tri Star Mandiri has made an agreement at the beginning with the employees it recruits that if an error occurs, as long as it is a minor error, the contract will be waited until it expires, unless it is a serious error that could be detrimental to the company, then a pkk will occur. If there is no severance pay, it does not need to be adjusted to PSAK 24.

CONCLUSION

PT. Tri Star Mandiri is a company operating in the contracting sector. The existence of PT. Tri Star Mandiri as a private company has made many contributions to the government,

especially in the field of house construction and development (real estate and developer) as well as contractors. PT. Tri Star Mandiri is domiciled in Makassar and was founded by Thaiwudy Wikorso, Johanes Herwantio and Erwyn Tanzil on October 1 2001. Based on the results of research at PT Tri Star Mandiri, the conclusions of this research are:

1. Implementation of accounting for short-term employee benefits at PT. Tri Star Mandiri has been implemented in accordance with PSAK 24. This company implements PSAK 24 to the fullest, specifically for short-term employee benefits from the recognition of basic salary, overtime pay, bonuses, THR and short-term leave very clearly in its accounting records. Accounting for short-term employee benefits is recorded, employee salary recapitulation reports and employee pay slips are made. The pay slip contains the basic salary, overtime salary, meal allowance, bonus and THR.

2. Post-employment benefits for defined benefit programs are implemented and the disclosures and disclosures are in accordance with PSAK 24. Meanwhile, post-employment benefits for defined contribution programs have not been implemented because employees do not agree with this because their salaries will be deducted every month to be included in the defined contribution program. .

3. Other long-term employee benefits, severance pay has not been implemented because the current condition of the company is very busy so other long-term employee benefits such as long leave are not provided. PKK severance pay is not applied because in the company PT. Tri Star Mandiri has never had an employee's employment contract terminated.

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