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Implementation Accounting For The Pension Fund and The Effect to The Financial Statements on The Company PDAM Tirta Pakuan Bogor

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Abstract. The purpose of this study is to analyze the implementation of the pension fund on Employer's side and describe the effect of the implementation of the pension fund in the Financial Statement.

In conducting the study the authors find the data related to the pension fund that applied by PDAM Tirta Pakuan and financial statement that have been made by PDAM Tirta Pakuan to know how the application of the Pension Fund, which was held at the PDAM Tirta Pakuan is in conformity with the standards used and apply, and how they the presentation of the financial statement in question.

Intensive search result on Pension Fund PDAM Tirta Pakuan Bogor shows that PDAM Tirta Pakuan apply manifold Defined Benefit Pension Fund, the end result comes from dues are deducted from the employee's salaries coupled with contribution coming from the the company. The results of the calculation of the Defined Benefit Pension Fund has not been established completely (funds not yet met) because the wealth to funding is less than the Solvency Liabilities. In addition PDAM Tirta Pakuan also work with PT. Jiwasraya insurance to guarantee old days. Financial statements made by PDAM Tirta Pakuan associated with presentation on Pension Fund are ini accordance with GAAP ETAP.

Keywords; Implementation Accounting of Pension Fund , financial statements.