

ABSTRACT

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Thesis

The application of SFAS No. evaluation. 18 of the Pension Fund to the Pension Fund KWI

Pension Plan are held by pension funds is very beneficial to participants, employers, and the State. Pension funds are institutions that earn the trust to manage the fund's participants, it would require a professional fund management and transparency, good stewardship and adequate supervision. In this case the Indonesian Institute of Accountants is perceptive enough to anticipate those needs by successfully preparing Financial Accounting Standards Indonesia Pension Fund (SFAS No.18). These standards can be used as a reference in setting accounting policies and procedures of the Pension Fund.

This thesis aims to determine the suitability of the application of accounting and financial statement presentation pension funds with SFAS No. KWI. 18. Source of data obtained from internal sources in the form of Pension Fund Financial Statements KWI.

These results prove that in preparing the financial statements of the Pension Fund has presented KWI accounting information in accordance with Statement of Financial Accounting Standards specifically Financial Accounting Standards No.. 18 of the Pension Fund.

Keywords: Pension Funds, Financial Statement, SFAS No.. 18