

**EVALUATION OF UNFUNDED LIABILITY RECEIVABLE
RECOGNITION OF TABUNGAN HARI TUA PNS PROGRAM
OF PT TASPEN (PERSERO) YEAR 2007-2008**

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ABSTRACT

The purposes of this research is to know if unfunded liability receivable recognition of Tabungan Hari Tua PNS program that managed by PT Taspen following the accounting principles. This research was using the diskriptif kualitatif and kuantitatif methode.

The result of the research show that Government as the creditor didn't record and recognize about unfunded liability Tabungan Hari Tua PNS program eventhought PT Taspen has exposed this amount of unfunded liability in balance sheet, so the assets were overstated. This treatment were not obey the accounting principles about assets and liability recognition.

But the stressing solution of unfunded liability in Tabungan Hari Tua PNS program not only from the accounting side. The more important is Government initiatives to maintain the going concern of PT Taspen as the State Owned Company in Indonesia that managed the program and the sustainability of the program by improve the program design.

Key word : receivable, unfunded liability of THT Program, recognition, accounting principles.