

ABSTRACT

The aim of this research was to analyze the implementation of PSAK 24 Revised 2015 about Employee Benefit was conducted by PT X Tour, evaluate the accounting process of employee benefit that may affect the calculation and accounting treatment by the company.

This research was conducted with descriptive qualitative method through a case study on PT X Tour with data triangulation method by interview, field research, and references research.

The results of this research indicated that PT X Tour was implementing recognition and measure PSAK 24 Revised 2015 and obey he standards about accounting treatment of paid absences, calculation of bonus, and categorized of long service pay.

Key words: PSAK 24, PSAK Revised 2015, Employee Benefits, Accounting Treatmen