

Major Accounting  
Sarjana Ekonomi Thesis  
Semester 8 year 2006/2007

**Evaluation of Pension Fund Financial Report Analysis at Dana Pensiun  
PT Asuransi Jasa Indonesia**

Achmad Kadhafi Sapiie

0700676333

**Abstract**

**Objectives** The objective of this thesis is to conduct an analysis on Jasindo Pension Fund financial statement. Pension Fund financial statement analysis has the purpose of determining the compliance of the Pension Fund toward existing regulation, determine the investment efficiency, determines the financial safety of Pension Fund, and to determine the ability of Pension Fund in fulfill the obligation toward the plan participant.

**Method** Methods used in gathering information regarding the thesis topic is by conducting literature review and observation at Jasindo Pension Fund. In analyzing the pension fund financial statement the writer use general financial statement analysis tools such as common-size financial statement, horizontal analysis, and ratio analysis.

**Result** Jasindo Pension Fund is in good condition. The major source of income for Jasindo Pension Fund is from the investment activity. The analysis result shows that Jasindo Pension Fund managed to improve their earnings from investment in the last three years.

**Conclusion** One of the main duties of the plan administrator is to safeguard the wealth of the Pension Fund. Jasindo Pension Fund has used the wealth of the pension fund according to existing regulation. As a result, the pension fund is in a good condition and the plan participant received their rights.

**Keywords:** Pension Fund, financial statement analysis, Investment

## **PREFACE**

First, the author would like to thank and praise Allah SWT for the blessing and guidance. The purpose of this thesis preparation is a basic requirement to complete undergraduate degree on Accounting major, School of Accounting, Binus International, Bina Nusantara University. The author chooses the title for this thesis as “**Evaluation of Pension Fund Financial Report Analysis at Dana Pensiun PT Asuransi Jasa Indonesia**”

At this opportunity, the author would like to thank you the following people:

1. The author’s parents for their never ending love and support.
2. The author’s families, especially Mr Sambas Sofiadi who have support the author in the completion of the degree.
3. Mr. Firdaus Alamsjah as the executive director at the Joseph Wibowo Centre
4. Mr. Minaldi Loeis as the program director of Bina Nusantara International
5. Mr. Dezie Leonarda Warganegara, the head of Accounting School of Binus International.
6. Ms. Margaretha Lingga, for the supervision, support, patience, understanding, and valuable time she provided.
7. All the lectures who have given the author so much knowledge and support.
8. All the staff at Jasindo Pension Fund for their great help for the completion of this thesis.
9. Accounting students of Binus International batch 2007 for their friendship and support.

10. Everyone that support the author for the degree completion.

The author understands that this thesis is far from perfect and there are many rooms for improvement, therefore the author invites any response and opinion. This will help the author to develop future paper and research. Finally, the author expects that this thesis will give benefit for the author himself and the readers

Jakarta July 15, 2008

Author

Achmad Kadhafi Sapiie