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

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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”

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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

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