

REGISTRATION FEES

1. PARTICIPANT FEE :

Client¹⁾ PT Padma Radya Aktuarial : Rp. 1.500.000 nett per participant

Non-Client PT Padma Radya Aktuarial : Rp. 1.750.000 nett per participant

10% Discount for registration before July 14, 2006

2. The above fee covers workshop modules, PSAK 24 Revised and Implementation Guidance of PSAK 24²⁾, coffee break, and lunch.

¹⁾ Client is the company which registered as client of PT Padma Radya Aktuarial for the last 12 months

²⁾ Waiting for the print-out from IAI (Ikatan Akuntan Indonesia)

REGISTRATION FORM

Name and Position (Participant/s) :

1 _____ [_____]

2 _____ [_____]

3 _____ [_____]

4 _____ [_____]

5 _____ [_____]

Company _____

Client PT Padma Radya Aktuarial Non-Client PT Padma Radya Aktuarial

Address _____

_____ Post Code _____

Phone _____ Ext. _____ Fax _____ Email _____

Name and Position (Registrar) :

_____ [_____]

Phone _____ Ext. _____ Fax _____ Email _____

Type of Payment :

Cash Transfer to Bank Mandiri, Cabang Iskandarsyah-Kebayoran Baru, Jakarta.
A.c.c. 126.000.456.5.999. a.n. PT Sumber Hidup Ideal Langgeng Dan Terencana

Further Information :

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2006

AUGUST 7-8

MANHATTAN HOTEL

CASABLANCA, KUNINGAN

JAKARTA SELATAN

PSAK 24 REVISED WORKSHOP

CALCULATION OF POST-EMPLOYMENT BENEFIT, EXPENSE AND LIABILITY

THE TOPICS:

- **Overview of Accounting** for post-employment benefit in PSAK 24 Revised
- Actuarial valuation method: "Projected Unit Credit"
- **Calculation of liability and expense** of post-employment benefit
- Components of post-employment benefit expense
- Disclosure in Financial Statement
- How to read Actuarial Report
- **Case-studies** and simulation on calculation

IN COOPERATION WITH :

Shildt
Financial Planning

Padma•Radya•Aktuarial

Actuarial Consulting

BACKGROUND

PSAK 24 Revised is the Indonesian accounting standard on employee benefit and is to be applied starting in 2005. Particularly for post-employment benefit, the standard requires the use of actuarial technique and assumptions. More specifically, the actuarial method to be used is a method called Projected Unit Credit.

At this stage, many companies experience difficulties in implementing the standard for post-employment benefit : difficulty in measuring the value of liability, accounting for it in the financial statement, having some understanding on the elements of post-employment benefit expense-such as Current Service Cost, Past Service Cost, Actuarial Gain/Loss, Interest Cost, etc. Not to mention the accounting treatment; even when company already appoint an actuary, they often have difficulty in reading the actuarial report and understanding the assumptions and calculation process. There are often cases where the benefit scheme, either post-employment or often other long term employee benefit, is misidentified.

This is the background of this workshop on PSAK 24 Revised. With this workshop, it is expected that Companies will gain some knowledge and sufficient understanding on Accounting for employee benefit as per PSAK 24 Revised (and particularly for post-employment benefit); which include recognition, measurement, disclosure of the liability, as well as identification of employee benefit scheme, its actuarial calculation concept, and how to read actuarial report, so that ultimately, Companies may actively be involved with actuary in implementing PSAK 24 Revised accurately.

SCHEDULE

- **Day One :**
Monday, August 7, 2006
From 09:00 A.M - 5:00 P.M.
- **Day Two :**
Tuesday, August 8, 2006
From 09:00 AM - 1:00 PM

SPEAKER / FACILITATOR

SPEAKER :

- **Riana Magdalena, FSAI**
-Chief Actuary of PT Padma Radya Aktuaria
-Participate as working team in writing Implementation Guidance of PSAK 24 Revised
- **Risza Bambang, CLU, ChFC**
President Director of PT Padma Radya Aktuaria

FACILITATOR :

- **Dwi Hastuty, FSAI**
Actuary, PT Padma Radya Aktuaria
- **Santhi Devi R., FSAI**
Actuary, PT Padma Radya Aktuaria
- **Panny Desalasiyanti, ASAI**
Assistant Actuary, PT Padma Radya Aktuaria

WHO SHOULD ATTEND ?

The Executive in Financial Planning of Company, Director and Accounting Manager, Auditor and Public Accountant.

LOCATION

This workshop will be held in Manhattan Hotel Jakarta, Ballroom 5th Floor, Casablanca, Kuningan, South Jakarta

