



### ABSTRAK

Penelitian ini dilakukan dengan tujuan (1) mengetahui pengendalian intern pada sistem penggajian dan pengupahan, (2) mengetahui efektivitas dari unsur unsur pengendalian intern dalam sistem penggajian dan pengupahan. Penelitian ini dilakukan di PT. Kertas Blabak Magelang.

Teknik penelitian yang dilakukan adalah studi kasus, adapun data-data yang diperlukan dalam penelitian ini diperoleh dengan wawancara, dokumentasi, kuesioner dan observasi. Wawancara dilakukan kepada kepala bagian yang terkait dalam sistem penggajian dan pengupahan. Dokumentasi dilakukan pada arsip dokumen sumber dan dokumen pendukung. Kuisisioner dilakukan atas unsur sistem pengendalian intern. Observasi dilakukan atas kegiatan dalam pelaksanaan unsur sistem penggajian dan pengupahan dan keadaan perusahaan secara umum. Disamping itu dilakukan pengujian kepatuhan terhadap dokumen sumber dan dokumen pendukung dalam sistem penggajian dan pengupahan



sudah memisahkan tanggung jawab fungsional secara tegas, (2) sistem wewenang dan prosedur pencatatan di PT. Kertas Blabak sudah memberikan perlindungan yang cukup terhadap gaji dan upah, (3) praktik yang sehat dalam melaksanakan tugas dan fungsi sudah diterapkan oleh PT. Kertas Blabak, (4) mutu karyawan sudah sesuai dengan tanggungjawabnya, (5) unsur-unsur pengendalian intern dalam sistem penggajian dan pengupahan yang diterapkan di PT. Kertas Blabak sudah efektif.

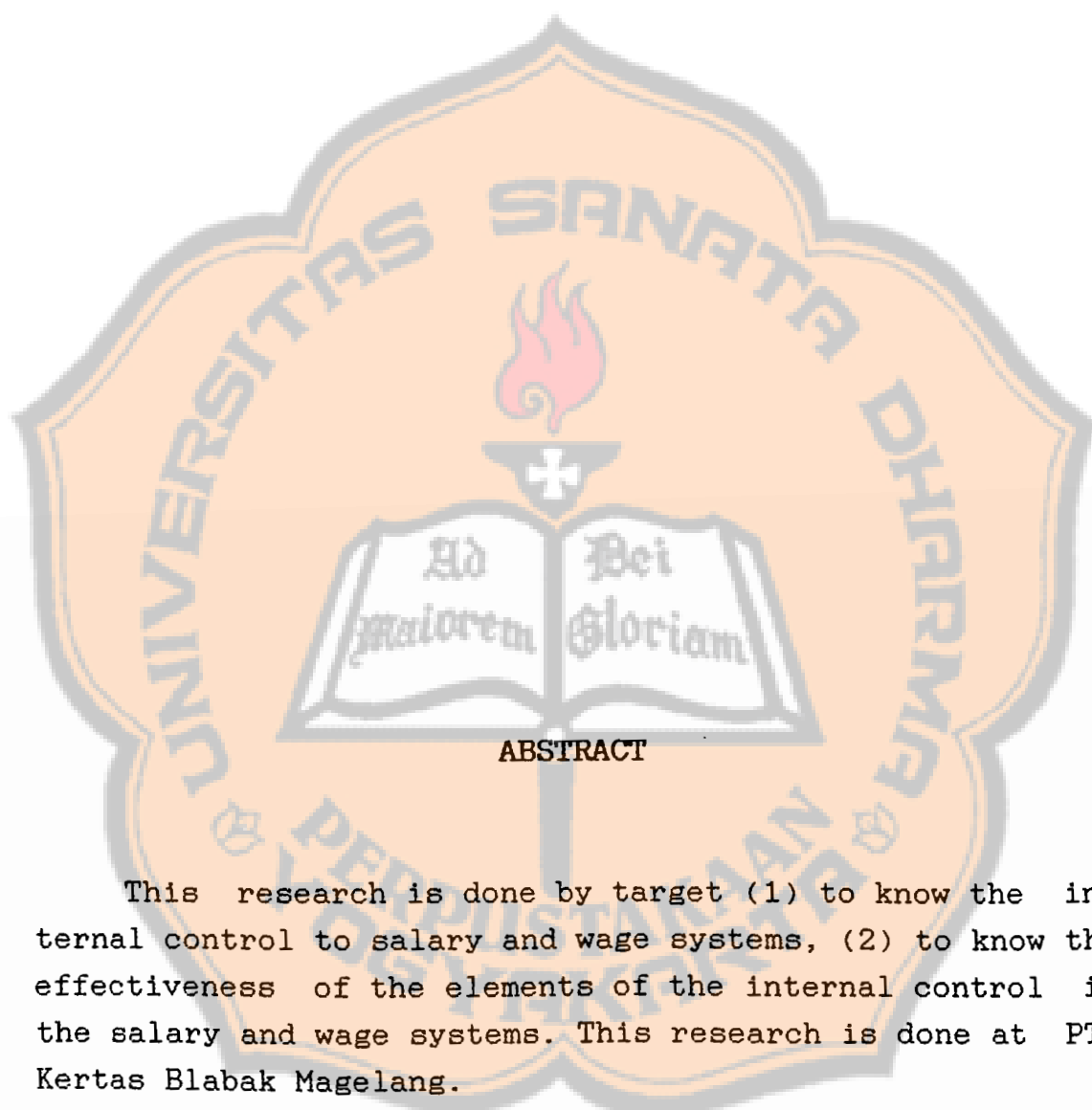


### ABSTRACT

This research investigated (1) the internal control in the salary and wage systems and (2) the effectiveness of elements internal control in the salary and wage systems at PT. Kertas Blabak Magelang.

The technique was case study. The data needed were collected by interview, documentation, questionnaire and observation. The interview was done with the chief in charge of salary and wage systems. Documentation was collected from the source documented files and the back-up documents, the ledgers, and the journals. The questionnaire contained the elements of internal control structure. The observation was done on the activities in applying the elements on salary and wage systems and on the general company situations. The compliance test was applied on the source and the back-up documents in the salary and wage systems by taking sample using stop or go sampling.

The data were collected using the following procedure: in the interview to evaluate the system, the application of the internal control of salary and wage systems elements in the company was compared with the theory. The interview was followed by compliance test to the source and the back-up documents. From the interview and the test, attributes of the systems were identified.



### ABSTRACT

This research is done by target (1) to know the internal control to salary and wage systems, (2) to know the effectiveness of the elements of the internal control in the salary and wage systems. This research is done at PT. Kertas Blabak Magelang.

This research technique which is done is a case study. The data needed in this research is obtained by interview, documentation, questioner and observation. The interview is done to the related chief in the salary and wage systems. Documentation is done to the source documented file and the back-up document, the ledger and the journal. The questioner is done on the elements of the internal control structure. The observation is done on the activity in the application of the salary and wage systems element and the generally company situation. Beside that the compliance test is done toward the source document and the back-up document in the salary and wage sys-