

**ABSTRAK**  
**Efektivitas Struktur Pengendalian Intern**  
**Dalam Sistem Penggajian**  
**Studi kasus pada Puri Artha Hotel**

Cl. Endang Wahyuningsih  
002114263  
Universitas Sanata Dharma  
Yogyakarta  
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Penelitian ini bertujuan untuk menilai pelaksanaan struktur pengendalian intern dalam sistem penggajian pada Puri Artha Hotel.

Jenis penelitian ini adalah studi kasus pada Puri Artha Hotel. Teknik pengumpulan data yang digunakan adalah wawancara, kuesioner, dan dokumentasi. Teknik pengambilan sampel dilakukan secara acak. Teknik analisis data dilakukan dengan membandingkan antara struktur pengendalian intern dalam sistem penggajian yang berlaku pada Puri Artha Hotel dengan landasan teori. Untuk menganalisis efektivitas struktur pengendalian intern dalam sistem penggajian menggunakan metode *stop-or-go sampling*.

Hasil penelitian menunjukkan bahwa struktur pengendalian intern dalam sistem penggajian sudah baik, hal ini dibuktikan dengan adanya pelaksanaan organisasi, sistem otorisasi dan prosedur pencatatan, dan praktek yang sehat. Hasil pengujian kepatuhan terhadap sampel tidak ditemukan adanya penyimpangan atau jumlah kesalahan sama dengan 0 (nol), sehingga AUPI-DUPI yaitu 5%. Dengan demikian struktur pengendalian intern dalam sistem penggajian pada Puri Artha Hotel sudah efektif.

**ABSTRACT**  
**EFFECTIVITY OF OF INTERNAL CONTROL STRUCTURE**  
**IN THE SALARY SYSTEM**

A Case Study at Puri Artha Hotel

CL. Endang Wahyuningsih  
Sanata Dharma University  
Yogyakarta  
2005

The aims of this research were to evaluate the implementation of the internal control in the salary system.

The research was a case study at Puri Artha Hotel. The techniques of data gathering were interview, questionnaire and documentation. The sample was taken by using random sampling method. The data analysis technique was done by comparing the structure of internal control in the salary system in the company to the one according to theory. The analysis of the effectivity of internal control structure was performed by using the stop-or-go sampling method.

The research found that the structure of internal control in the salary sytem was well implemented, it was shown by the implementation of organization, authorization system, registration procedure, and healty practice. The result of the examination of the sample faund that There was no deviation or a total of zero, so that the  $AUPL=DUPL$  which equal to 5%. It was concluded that the structure of internal control in the salary system at Puri Artha Hotel was implemented effectively, because there was no deviation between the implemented structure and the one according to the theory.