

ABSTRAK

EVALUASI SISTEM AKUNTANSI PENGGAJIAN

Studi Kasus pada PT Shelter Yogyakarta
Jl. Demangan Baru No. 4C, Yogyakarta.

Endang Setiyanti
Universitas Sanata Dharma
Yogyakarta
2007

Penelitian ini bertujuan untuk mengetahui pelaksanaan dan efektivitas sistem akuntansi penggajian di PT *Shelter* Yogyakarta. Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, kuesioner dan dokumentasi. Teknik pengambilan sampel dilakukan dengan cara acak. Teknik analisis data dilakukan dengan membandingkan sistem akuntansi penggajian yang diterapkan di PT *Shelter* dengan landasan teoritis. Sedangkan untuk menganalisis efektivitas pengendalian intern sistem akuntansi penggajian digunakan metode *stop-or-go sampling*.

Berdasarkan hasil analisis dan pembahasan diketahui bahwa: sistem akuntansi penggajian PT *Shelter* sudah baik sesuai dengan teori, dan dari hasil pengujian kepatuhan terhadap sampel tidak ditemukan adanya penyimpangan atau jumlah kesalahan sama dengan 0 (nol), sehingga AUPL = DUPL yaitu sebesar 5%. Dengan demikian dapat disimpulkan bahwa pengendalian intern sistem akuntansi penggajian pada PT *Shelter* sudah efektif.

ABSTRACT

THE EVALUATION OF THE REMUNERATION ACCOUNTING SYSTEM

A Case Study at PT Shelter Yogyakarta
Jl. Demangan Baru No. 4C, Yogyakarta.

Endang Setiyanti
Sanata Dharma University
Yogyakarta
2007

The purposes of this research were to find out the implementation and the effectiveness of the remuneration accounting system at PT Shelter Yogyakarta. This research was a case study. The data gathering techniques used in this research were interview, observation, questionnaire, and documentation. The random sampling was used in this research in order to choose the sample. In analyzing the data, the researcher compared the remuneration accounting system which was applied at PT Shelter with the one in theoretical background, whereas the stop-or-go sampling was used in analyzing the effectiveness of internal control in remuneration accounting system.

From the analysis result and discussion, the researcher found out that: the remuneration accounting system at PT Shelter was good according to the theory, and from the compliance test result toward the sample, the researcher did not find any mistakes or in other word the total mistakes was 0 (zero), therefore AUPL = DUPL that was 5%. Thus, it could be concluded that the internal control of remuneration accounting system at PT Shelter was effective.