

ABSTRAK

ANALISIS SISTEM PENGENDALIAN INTERN FUNGSI PERSONALIA

Studi Kasus Pada PT. Bina Busana Internusa Jakarta utara

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Penelitian ini bertujuan untuk mengetahui sistem pengendalian intern fungsi personalia yang dijalankan oleh perusahaan. Adapun jenis penelitian yang dilakukan adalah studi kasus. Perusahaan yang diteliti adalah PT. Bina Busana Internusa dengan alamat Jalan Inspeksi Cakung Drain, Semper Timur, Cakung. Teknik yang digunakan untuk mengumpulkan data adalah observasi, wawancara, dokumentasi, serta menyebarkan kuesioner.

Teknik analisis data yang digunakan adalah: 1) mempelajari struktur organisasi dan deskripsi pekerjaan dari masing-masing bagian yang ada dalam departemen personalia; 2) mendeskripsikan data hasil penelitian yang berupa dokumen-dokumen dan jaringan prosedur yang membentuk suatu sistem pengendalian pada fungsi personalia. Deskripsi dilakukan berdasarkan unsur-unsur sistem pengendalian intern, yaitu: (1) Struktur Organisasi Yang Memisahkan Tanggung Jawab Fungsional Secara Tegas; (2) Otorisasi dan Prosedur Pencatatan Fungsi Personalia; (3) Praktik yang Sehat; (4) Karyawan yang Mutunya Sesuai dengan Tanggung Jawabnya.

Hasil penelitian ini menunjukkan bahwa PT. Bina Busana Internusa sudah memiliki sistem pengendalian intern fungsi personalia. Hal ini dapat dilihat dari unsur-unsur pengendalian intern, yaitu: (1) Struktur organisasi yang memisahkan tanggung jawab fungsional secara tegas; (2) Otorisasi dan prosedur pencatatan fungsi personalia; (3) Praktek yang sehat; dan (4) Karyawan yang mutunya sesuai dengan tanggung jawabnya sudah dijalankan oleh perusahaan. Akan tetapi untuk unsur praktik yang sehat memiliki kelemahan, karena ada kekurangan yaitu tidak adanya nomor urut tercetak pada setiap dokumen yang digunakan. Namun secara keseluruhan proses personalia sudah dijalankan dengan baik.

ABSTRACT

An ANALYSIS of INTERNAL CONTROL SYSTEM OF PERSONNEL FUNCTION

A Case Study in PT. Bina Busana Internusa Jakarta Utara

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This research had a purpose to know the internal control system of the personnel function conducted by the company. The type of this research was a case study. The company that was observed is PT. Bina Busana Internusa which is addressed in Jalan Cakung Drain, Semper Timur, Cakung. The techniques for collecting the data were observation, interview, documentation and also distributing questionnaire.

The techniques for data analysis used were (1) Recognizing the organization structure and also the job description of each parts inside the personnel department; (2) Describing the data resulted from the research in the form of documents and procedure network which create a control system in personnel function. The description was done based on internal control system elements, those were : (1) The organization structure sparating functional responsibility precisely, (2) Authorization and recording procedure of personnel function, (3) Healthy practice and (4) Employee with responsibility suitable – quality.

The results from this research showed that the internal control system of personnel function in PT. Bina Busana Internusa was already good. This thing could be seen from the components of the internal controll, those were: (1) The organization structure which divided the functional responsibility precisely (2) Authorization and recording procedure of the personnel function (3) A healthy or well working atmosphere (4) Employee who had a quality which was suitable with his responsibility, were done very well. However , for the healthy practice components, it was not running very well, because there was something less, that was, there was not available a printed ordered number, but for overall the personnel process had been done very well.