ABSTRAK

**EVALUASI SISTEM PENGENDALIAN INTERNAL
PENGGAJIAN
Studi Kasus di Rumah Sakit Panti Nugroho Yogyakarta**

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Penelitian ini bertujuan untuk mengevaluasi sistem pengendalian internal penggajian di Rumah Sakit Panti Nugroho. Berdasarkan hasil evaluasi dapat diketahui efektivitas pengendalian internal penggajian. Jenis penelitian ini berupa studi kasus. Teknik pengumpulan data menggunakan wawancara, observasi, dokumentasi, dan kuesioner.

Teknik analisis data yang digunakan adalah (1) analisis deskriptif komparatif dengan membandingkan antara teori dengan hasil temuan di lapangan (2) uji kepatuhan dengan menggunakan model *stop-or-go sampling*. *Attribute* yang digunakan dalam pengujian kepatuhan adalah (1) kelengkapan dokumen, (2) bernomor urut, (3) otorisasi, (4) kesesuaian dokumen.

Hasil penelitian ini adalah (1) sistem pengendalian internal penggajian, telah sesuai dengan teori dan disesuaikan dengan kondisi rumah sakit (2) hasil pengujian menunjukkan tingkat kesalahan pada *number of occurance* sama dengan 0 adalah 3 dari 60 sampel yang diuji, sehingga AUPL=DUPL yaitu sebesar 5%. Sistem pengendalian internal penggajian sudah efektif.

Kata kunci: *sistem, sistem akuntansi, penggajian, sistem akuntansi penggajian, pemeriksaan, sistem pengendalian internal, attribute.*

ABSTRACT

AN EVALUATION ON INTERNAL CONTROL SYSTEM OF PAYROLL SYSTEM

A Case Study at Panti Nugroho Hospital Yogyakarta

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This research aims to evaluate the internal control system of payroll system at Panti Nugroho Hospital. Based on the result of evaluation, the effectivity of internal control of payroll system can be perceived. The type of this research is a case study. The techniques of collecting the data were interview, observation, documentation, and questionnaire.

The data analysis techniques were: (1) analysis of descriptive-comparative by comparing the theory with the findings from the field (2) compliance test by applying stop-or-go sampling model. The attributes which were applied in compliance test were: (1) completeness of the documents (2) ordinal numbers (3) authorization (4) comformity documents.

The results of this research are: (1) the internal control system of payroll system has conformed with the theory and the condition of the hospital (2) the result of compliance test indicate at the level "number of occurance" is the same with 0 that is 3 out of 60 from the samples tested, so AUPL=DUPL that is 5%. The internal control system of payroll system has been effective.

Key words: *system, accounting system, payroll system, accounting payroll system, auditing, internal control system, attribute.*