

ABSTRAK

EVALUASI SISTEM PENGENDALIAN INTERN PENGGAJIAN PADA LEMBAGA PENDIDIKAN

Studi Kasus pada Yayasan Pendidikan Xaverius Palembang

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Penelitian ini bertujuan untuk mengetahui apakah sistem pengendalian intern penggajian sudah dilaksanakan sesuai dengan kajian teori yang ada dan apakah sistem pengendalian intern di Yayasan Pendidikan Xaverius Palembang juga sudah efektif.

Jenis penelitian ini adalah studi kasus pada Yayasan Pendidikan Xaverius Palembang, teknik pengumpulan data yang dipergunakan adalah wawancara, observasi, kuesioner dan dokumentasi.

Teknik analisis data dilakukan dengan membandingkan antara teori dengan praktek yang dilaksanakan di Yayasan Pendidikan Xaverius Palembang. Untuk menganalisis efektifitas sistem pengendalian intern pada sistem penggajian digunakan metode *stop or go sampling*.

Hasil penelitian menunjukkan bahwa sistem akuntansi penggajian Yayasan Pendidikan Xaverius Palembang sudah sesuai dengan kajian teori yang ada. Hasil pengujian kepatuhan menyatakan bahwa dengan $R\%$ (*reliability level*)= 95% dan $DUPL$ (*desired upper precision limit*)= 5%, tidak ditemukan *attribute* yang mengalami penyimpangan sehingga diperoleh $AUPL$ (*achieved upper precision limit*)= 5%. Dengan demikian dapat ditarik kesimpulan bahwa sistem penggajian di Yayasan Pendidikan Xaverius Palembang sudah efektif, karena $DUPL=AUPL$.

ABSTRACT

THE EVALUATION OF PAYMENT OF WAGES INTERNAL CONTROL SYSTEM IN EDUCATION INSTITUTION

Case Study at Xaverius Education Institution Palembang

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The aims of this research were to examine if the payment of wages internal control system was in line with the theory and if the internal control system at Xaverius Education Institution Palembang had been effective.

The kind of this research was a case study in Xaverius Education Institution Palembang. The techniques of data collection in this research were interview, observation, questionnaire and documentation.

The technique of data analysis used in this research was by comparing the theory and practice had been done in Xaverius Education Institution Palembang. To analyze the effectiveness of internal control system on wages payment system, this research used stop or go sampling.

The result of this research showed that the accounting system of wages payment in Xaverius Education Institution Palembang was in accordance with theory. The result of compliance test showed that R% (reliability level)= 95% and DUPL (desired upper precision limit)= 5%, there was no attribute found to have deviation so the AUPL (achieved upper precision limit)= 5%. The conclusion of this research was that the payment of wages system in Xaverius Education Institution Palembang had been effective because $DUPL = AUPL$.