

## ABSTRAK

### **EVALUASI SISTEM AKUNTANSI PENGGAJIAN DAN PENGUPAHAN Studi Kasus pada PT KUSUMATEK Yogyakarta**

**Y. Agung Widrajad  
Universitas Sanata Dharma  
Yogyakarta  
2003**

Penelitian ini bertujuan untuk mengetahui: (1) apakah sistem akuntansi penggajian di PT KUSUMATEK sudah baik, (2) apakah sistem pengendalian intern sistem akuntansi penggajian sudah efektif, (3) apakah sistem akuntansi pengupahan PT KUSUMATEK sudah baik, dan (4) apakah sistem pengendalian intern sistem akuntansi pengupahan sudah efektif.

Teknik pengumpulan data yang dipergunakan adalah wawancara, observasi, kuesioner, dan dokumentasi. Teknik pengambilan sampel dengan *attribute sampling* model *stop-or-go sampling*. Teknik analisis data yang dipergunakan adalah analisis deskriptif dan uji kepatuhan.

Dari hasil analisis data dapat ditarik kesimpulan: (1) sistem akuntansi penggajian yang digunakan di PT KUSUMATEK sudah baik, (2) sistem pengendalian intern sistem akuntansi penggajian sudah efektif, (3) sistem akuntansi pengupahan yang digunakan PT KUSUMATEK sudah baik, dan (4) sistem pengendalian intern sistem akuntansi pengupahan sudah efektif.

## **ABSTRACT**

### **An Evaluation On Accounting System of Salary and Wage Payment A Case Study at "PT Kusumatek" Yogyakarta**

**Y. Agung Widrajad  
Sanata Dharma University  
Yogyakarta  
2003**

This research was aimed to know whether or not: (1) The accounting system on salary payment at "PT KUSUMATEK" had been good, (2) The internal control system on the accounting system of salary payment had been effective, (3) The accounting system on wages payment at "PT KUSUMATEK" had been good, (4) The internal control system on the accounting system of wages payment had been effective.

The data collecting technique used were interviews, observation, questionnaire and documentation. The samples was taken by using attribute sampling and stop-or-go to sampling method. The data analysis techniques used were descriptive analysis and obedience test.

From the data analysis result, if could be concluded : (1) The accounting system on salary payment applied by "PT KUSUMATEK" had been good already, (2) internal control system on the accounting system of salary payment had been effective (3) the accounting system on wages payment applied by "PT KUSUMATEK" had been good already and (4) the internal control system on wages payment system of had been effective.