ABSTRAK

**EVALUASI SISTEM PENGENDALIAN INTERN TERHADAP
SISTEM AKUNTANSI PENGGAJIAN
Studi Kasus Pada PT. Bank Rakyat Indonesia (Persero) Tbk.
Kanca Yogyakarta Katamso**

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Tujuan penelitian ini untuk: (1) mengetahui bagaimana pelaksanaan sistem akuntansi penggajian di PT. Bank Rakyat Indonesia (Persero) Tbk. Kanca Yogyakarta Katamso, (2) mengetahui bagaimana pelaksanaan sistem pengendalian intern terhadap sistem akuntansi penggajian di BRI dan (3) mengevaluasi efektivitas sistem pengendalian intern terhadap sistem akuntansi penggajian di BRI.

Jenis penelitian adalah studi kasus. Data diperoleh dengan melakukan wawancara, observasi, dan kuesioner.Teknik analisis data yang digunakan adalah: (1) analisis deskriptif, yaitu menyajikan data dan mengidentifikasikan faktor-faktor terkait, (2) analisis efektivitas sistem pengendalian intern terhadap sistem akuntansi penggajian menggunakan metode *stop-or-go sampling*.

Hasil penelitian di lapangan serta analisis data yang dilakukan menunjukkan bahwa sistem akuntansi penggajian dan sistem pengendalian intern terhadap sistem akuntansi penggajian PT Bank Rakyat Indonesia (Persero) Tbk. Kanca Yogyakarta Katamso sudah sesuai dengan teori. Pengambilan sampel dilakukan berdasarkan nomor urut dokumen dan hasil pengujian kepatuhan terhadap 60 sampel slip gaji karyawan tidak ditemukan adanya penyimpangan terhadap atribut yang telah ditentukan, sehingga AUPl = DUPL yaitu sebesar 5%. Maka dapat disimpulkan bahwa sistem pengendalian intern terhadap sistem akuntansi penggajian pada PT. Bank Rakyat Inonesia (Persero) Tbk. Kanca Yogyakarta Katamso sudah efektif.

ABSTRACT

AN EVALUATION OF INTERNAL CONTROL SYSTEM TOWARD REMUNERATION ACCOUNTING SYSTEM
A Case Study at PT. Bank Rakyat Indonesia (Persero) Tbk.
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The aims of this research were to: (1) find out about the implemenation of the remuneration accounting system at PT. Bank Rakyat Indonesia (Persero) Tbk. Kanca Yogyakarta amso, (2) find out about the implementation of the internal control system toward the remuneration accounting system at BRI, (3) evaluate the effectiveness of the internal control system toward the renumeration accounting system at BRI.

The type of this research was a case study. The data were gathered through interview, observation, and questionnaire. The data analysis technique used were: (1) descriptive analysis, that was to provide the data and to identify the related factors, (2) effectiveness analysis of the internal control system toward the remuneration accounting system using stop – or – go sampling method.

The result of the field research and the data analysis showed that the remuneration accounting system and the internal control system at PT. Bank Rakyat Indonesia (Persero) Tbk. Kanca Yogyakarta Katamso were suitable with the theory. The sample was taken based on the document's serial number and the results of the compliance test toward 60 samples of the employees' salary slip showed that there was no deviation toward the predetermined attribute, so that AUPL = DUPL which equaled to 5%. Therefor, the research concluded that the internal control system toward the renumeration accounting system at PT. Bank Rakyat Indonesia (Persero) Tbk. Kanca Yogyakarta Katamso had been effective.