

ABSTRAK

EVALUASI SISTEM AKUNTANSI PENGGAJIAN

Studi Kasus pada Perusahaan Jasa GM Production

Didit Siswanto
032114123
Universitas Sanata Dharma
Yogyakarta
2011

Penelitian ini bertujuan untuk mengetahui apakah unsur pengendalian intern dalam sistem akuntansi penggajian telah sesuai dengan teori yang ada dan apakah sistem pengendalian intern dalam sistem akuntansi penggajian sudah efektif.

Jenis penelitian ini adalah studi kasus pada Perusahaan Jasa GM Production, teknik pengumpulan data yang dipergunakan adalah wawancara, observasi, dan dokumentasi.

Teknik analisis data dilakukan dengan membandingkan antara teori dengan praktek yang dilaksanakan di Perusahaan Jasa GM Production. Untuk menganalisis efektifitas sistem pengendalian intern dalam sistem akuntansi penggajian digunakan metode stop or go sampling.

Hasil penelitian menunjukkan bahwa sistem akuntansi penggajian Perusahaan jasa GM production sudah sesuai dengan kajian teori yang ada. Hasil pengujian kepatuhan menyatakan bahwa $R\%$ (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 Perusahaan Jasa GM Production sudah efektif, karena $DUPL = AUPL$.

ABSTRACT

AN EVALUATION OF REMUNERA ACCOUNTION SYSTEM

A Case Study at GM Production Service Company

Didit Siswanto

032114123

University Of Sanata Dharma

Yogyakarta

2011

This study aimed to find out whether the element of internal control in the payroll accounting system was suitable with the existing theory and whether the internal control system in the payroll accounting system was effective.

This research was a case study at GM Production Service Company. The data collection techniques used were interviews, observation, and documentation.

The technique of data analysis used in this research was by comparing the theory and practice had been done in GM Production Service Company. To analyze the effectiveness of internal control system on remuneration accounting system, this research used stop or go sampling method.

The result of this research showed that the remuneration accounting system in GM Production Service Company was suitable 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 remuneration system in GM Production Service Company had been effective because DUPL = AUPL.