

ABSTRAK

**EVALUASI SISTEM PENGENDALIAN INTERN
SIKLUS PENGGAJIAN PADA PT. ASURANSI SINAR MAS**

Studi Kasus Cabang Tebet Jakarta Selatan

Veronica Inge Puspita

NIM: 062114131

Universitas Sanata Dharma

Yogyakarta

2011

Penelitian ini bertujuan untuk mengevaluasi apakah Sistem Pengendalian Intern pada Siklus Penggajian di PT. Asuransi Sinar Mas telah memadai dan telah ditaati oleh perusahaan. Penelitian ini dilakukan di PT. Asuransi Sinar Mas yang berlokasi di Tebet Jakarta Selatan.

Pengujian yang digunakan adalah uji komponen SPI dan uji kepatuhan SPI siklus penggajian. Uji komponen digunakan untuk mengetahui apakah SPI di perusahaan tersebut telah memadai. Uji kepatuhan SPI digunakan untuk mengetahui apakah SPI di perusahaan telah dipatuhi.

Hasil penelitian ini menunjukkan bahwa SPI siklus penggajian di PT. Asuransi Sinar Mas telah memadai dan telah dipatuhi.

ABSTRACT

An Evaluation of Internal Control System of Payroll Cycle in Sinarmas Insurance
A Case Study at Tebet Branch, South Jakarta

Veronica Inge Puspita

NIM: 062114131

Universitas Sanata Dharma

Yogyakarta

2011

The study aimed to evaluate whether the Internal Control System (SPI) of Cycle Payroll in PT. Asuransi Sinar Mas had been sufficient and had been complied by the company. The research was conducted at PT. Asuransi Sinar Mas located in Tebet, South Jakarta.

The tests used were a component test and compliance test in Internal Control System of payroll cycle. Component test was used to determine whether the SPI in the company had been adequate. SPI compliance test was used to determine whether the SPI in the company had been complied.

The results of the study indicated that the SPI cycle payroll in PT. Asuransi Sinar Mas had been sufficient and had been complied.