

ABSTRAK

EVALUASI SISTEM AKUNTANSI PENGUPAHAN Studi Kasus di PT PANPLY

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Penelitian ini bertujuan untuk mengetahui apakah sistem akuntansi pengupahan di PT PANPLY sudah baik dan sesuai dengan teori. Teknik analisis data yang digunakan untuk memecahkan masalah yaitu dengan cara: (1) mendeskripsikan delapan poin sistem akuntansi pengupahan dan (2) membandingkan delapan poin sistem akuntansi pengupahan dengan teori.

Jenis penelitian ini adalah studi kasus di PT PANPLY. Teknik pengumpulan data yang digunakan adalah wawancara, observasi, dan dokumentasi.

Hasil penelitian dan pembahasan menunjukkan bahwa sistem akuntansi pengupahan di PT PANPLY sudah baik dan sesuai dengan teori, namun terdapat beberapa kelemahan, diantaranya: (1) pada saat pengisian uang ke dalam amplop yang memerlukan waktu kurang lebih 3 jam, (2) pada saat pembagian upah memerlukan waktu kurang lebih 2 jam setiap shift dan dilaksanakan oleh 20 orang staff pengupahan dan (3) tanggung jawab yang dititikberatkan pada koordinator keuangan.

ABSTRACT

AN EVALUATION OF WAGE ACCOUNTING SYSTEM A Case Study at PT PANPLY

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This research was aimed to know whether the wage accounting system at PT PANPLY was good and appropriate with the theory. The techniques of data analysis used to solve the problems were: (1) Describing eight points of wage accounting system and (2) Comparing eight points of wage accounting system with the theory.

The type of this research was case study at PT PANPLY. The data collection techniques used were interview, observation, and documentation.

The result of research and discussion showed that the wage accounting system at PT PANPLY was good and appropriate with the theory, however the researcher found some lacks, they were: (1) at the time of putting money into the envelope, it took about three hours, (2) At the time of distributing wage, it took about two hours for each shift and it was implemented by twenty people of remuneration staff, and (3) The responsibility which was accentuated to the financial coordinator.