

ABSTRAK

KEEFEKTIFAN STRUKTUR PENGENDALIAN INTERN DALAM SISTEM AKUNTANSI PENGGAJIAN Studi Kasus Pada Penerbit-Percetakan Kanisius

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Tujuan penelitian ini adalah untuk menilai apakah elemen-elemen struktur pengendalian intern pada sistem akuntansi penggajian yang diterapkan di Penerbit-Percetakan Kanisius Yogyakarta sudah baik dan juga untuk menilai apakah penerapan struktur pengendalian intern terhadap sistem akuntansi penggajian yang diterapkan sudah dilaksanakan secara efektif. Penelitian ini dilaksanakan pada bulan Januari sampai dengan bulan Februari 2003.

Pengumpulan data dilakukan dengan menggunakan teknik observasi, wawancara, dokumentasi dan kuesioner. Populasi yang digunakan dalam penelitian ini adalah kartu penghasilan karyawan pada bulan November dan bulan Desember 2002. Pengambilan sampel dilakukan dengan terlebih dahulu menentukan *reliability level* sebesar 95% dan *desired upper precision limit* sebesar 5%, sampel yang diambil sebanyak 60 buah sampel. Pengujian sampel untuk menguji keefektifan struktur pengendalian intern menggunakan metode *attribute sampling-stop or-go sampling*.

Hasil penelitian menunjukkan bahwa elemen-elemen struktur pengendalian intern pada sistem akuntansi penggajian yang diterapkan di Penerbit-Percetakan Kanisius Yogyakarta sudah baik dan struktur pengendalian intern pada sistem akuntansi penggajian telah dilaksanakan secara efektif.

ABSTRACT

THE EFFECTIVENESS OF INTERNAL CONTROL STRUCTURE IN ACCOUNTING SYSTEM OF WAGES PAYMENT A Case Study at “Kanisius” Publishing Company, Yogyakarta

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The purpose of this study was to evaluate whether or not the elements of internal control structure of accounting system of wages payment at “Kanisius” Publishing Company, Yogyakarta was already in a good condition. In addition, this research also tried to evaluate whether or not the implementation of internal control structure applied on accounting system of wages payment was effective. This study was conducted from January to February 2003.

To collect the data, the research used observation, interviews, documentation and questionnaire techniques. Population used in this study was all of the employees wages payment cards at November and December 2002 periods. The sampling taken was started by determining the reliability level of 95 % and desired upper precision limit 5%, which in turn resulting the minimum sample size should be taken, that was 60 samples size. The method used to justify the effectiveness of the internal control structure was attribute sampling- stop-or-go sampling.

The result of the research showed that the elements of the internal control structure in accounting system of wages payment as applied by “Kanisius” Publishing Company, Yogyakarta has already been in a good condition. And it also showed that the internal control structure of accounting system of wages payment was effectively implemented.