

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL SISTEM PENGGAJIAN BERDASARKAN *COMMITTEE OF SPONSORING ORGANIZATION* (COSO)

(Studi Kasus di PD. Meteor Motor Sanggau Kalimantan Barat)

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Penelitian ini bertujuan untuk mengetahui apakah pengendalian internal pada sistem penggajian di PD. Meteor Motor Sanggau sudah sesuai dengan komponen pengendalian internal menurut COSO (*Committee of Sponsoring Organization of the Treadway Commission*). Penelitian ini penting dilakukan untuk membantu perusahaan dalam memahami dan mengevaluasi pengendalian internal pada penggajian yang sudah diterapkan.

Jenis penelitian yang dilakukan pada penelitian ini adalah studi kasus di PD. Meteor Motor Sanggau dengan pendekatan deskriptif kualitatif. Teknik pengumpulan data dilakukan dengan dokumentasi, observasi, wawancara dan *checklist*. Teknik analisis data yang digunakan dengan menggunakan analisis deskriptif komparatif.

Hasil penelitian ini menunjukkan bahwa pengendalian internal pada penggajian yang dilakukan PD. Meteor Motor Sanggau telah sesuai dengan komponen pengendalian internal menurut COSO.

Kata Kunci: Evaluasi, Pengendalian Internal, Penggajian, COSO

ABSTRACT

EVALUATION OF INTERNAL CONTROL OF PAYROLL SYSTEM BASED ON COMMITTEE OF SPONSORING ORGANIZATION (COSO) FRAMEWORK

(A Case Study at PD. Meteor Motor Sanggau Kalimantan Barat)

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This research aims to find out whether the internal control of payroll system at PD. Meteor Motor Sanggau has been appropriate with the component of internal control according to COSO (Committee of Sponsoring Organization of the Treadway Commission). This research is important to be done in order to help the company in understanding and evaluating the internal control of payroll that has been applied.

The type of this research conducted in this study is a case study with a qualitative descriptive approach at PD. Meteor Motor Sanggau. The data collection techniques are carried out by documentation, observation, interviews and checklist. Data analysis technique were performed by using comparative descriptive analysis.

The results of the research shows that the internal control of payroll at at PD. Meteor Motor Sanggau had been appropriate with the component of internal control according to COSO.

Key words: Evaluation, Internal Control, Payroll, COSO