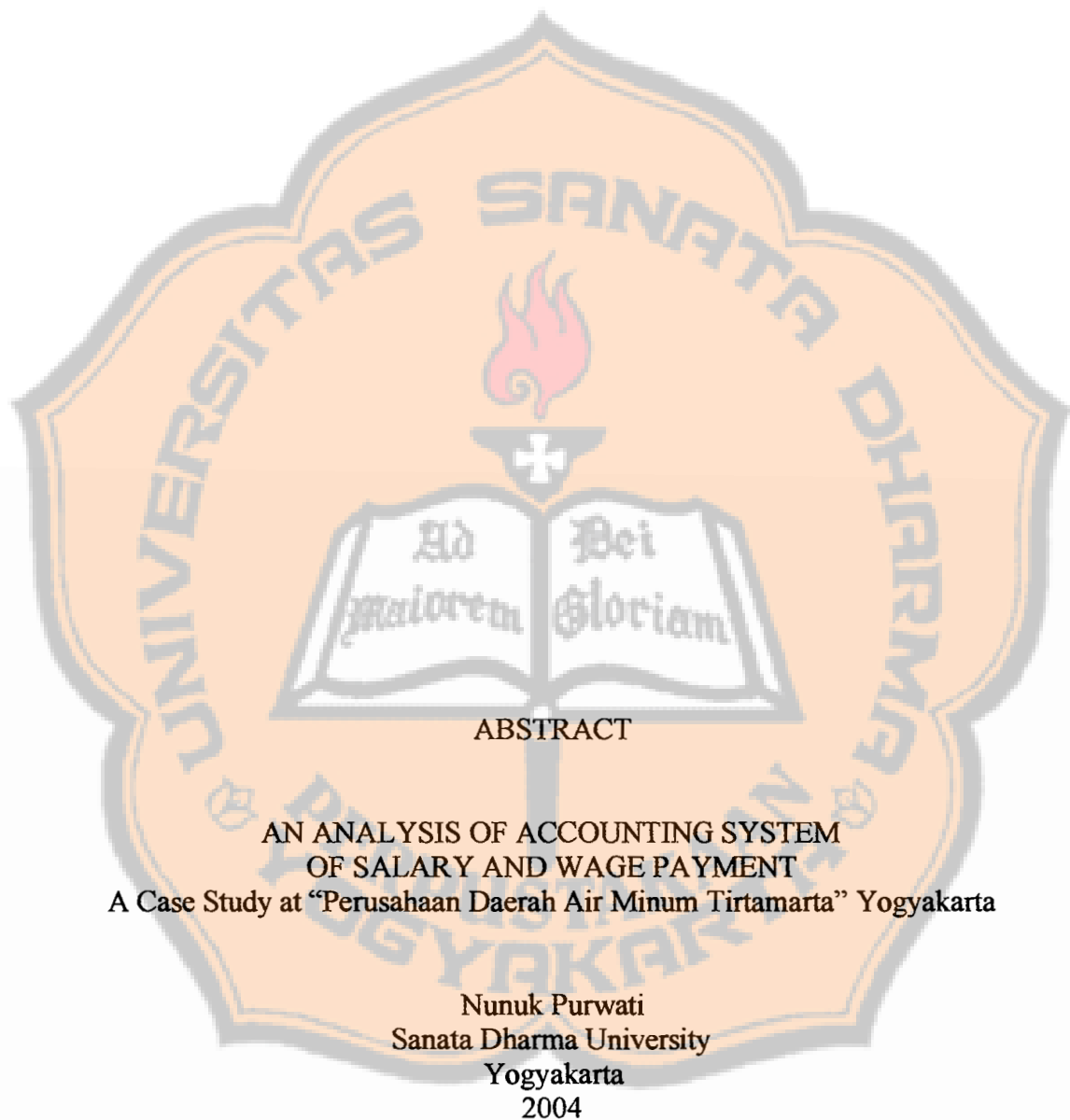




Penelitian ini bertujuan untuk mengetahui: (1) apakah sistem akuntansi penggajian dan pengupahan di Perusahaan Daerah Air Minum Tirtamarta Yogyakarta sudah baik, (2) apakah sistem pengendalian intern terhadap sistem akuntansi penggajian dan pengupahan sudah dilaksanakan secara efektif.

Jenis penelitian ini adalah studi kasus dengan mengambil tempat penelitian di Perusahaan Daerah Air Minum Tirtamarta Yogyakarta yang dilaksanakan pada bulan April sampai dengan bulan Juli 2004.

Teknik pengumpulan data yang digunakan adalah wawancara, observasi, kuesioner dan dokumentasi. Teknik pengambilan sampel untuk pengujian kepatuhan sistem akuntansi penggajian dan pengupahan digunakan metode *attribut sampling* dengan model *stop-or-go sampling*, dengan tingkat *reliability* sebesar 95% dan *desired upper precision limit* sebesar 5%. Jumlah sampel yang diambil sebanyak 60



ABSTRACT

AN ANALYSIS OF ACCOUNTING SYSTEM  
OF SALARY AND WAGE PAYMENT  
A Case Study at "Perusahaan Daerah Air Minum Tirtamarta" Yogyakarta

Nunuk Purwati  
Sanata Dharma University  
Yogyakarta  
2004

The aims of this research were to know whether or not: (1) the accounting system of salary and wage payment at "Perusahaan Daerah Air Minum Tirtamarta" Yogyakarta was already in a good condition, (2) the internal control accounting system of salary and wage payment was applied effectively.

The case study of this research was carried out at "Perusahaan Daerah Air Minum Tirtamarta" Yogyakarta from April to July 2004.

The data collecting techniques used were interviews, observation, questionnaire and documentation. The sampling taken technique used to justify the compliance on accounting system of salary and wage payment was attribute sampling stop-or-go sampling, which was started by determining the reliability level of 95% and desired upper precision limit of 5%. The minimum sample size should be taken was 60 samples size. The data analysis techniques done were as follows: (1) to