

ABSTRAK

EVALUASI PENGENDALIAN INTERNAL SISTEM PENGGAJIAN Studi Kasus di PT. Mandiri Jogja Internasional

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Penelitian ini bertujuan untuk mengetahui apakah pengendalian internal sistem penggajian di PT. Mandiri Jogja Internasional 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 sistem penggajian yang sudah diterapkan.

Jenis penelitian ini adalah studi kasus di PT. Mandiri Jogja Internasional. Teknik pengumpulan data yang digunakan adalah wawancara, dokumentasi, dan kuesioner. Teknik analisis data yang digunakan yaitu analisis deskriptif komparatif.

Hasil penelitian ini menunjukkan bahwa pengendalian internal atas sistem penggajian yang dilakukan PT Mandiri Jogja Internasional telah sesuai dengan komponen pengendalian internal menurut COSO.

Kata Kunci: COSO, Evaluasi, Pengendalian Internal, Sistem Penggajian

ABSTRACT

AN EVALUATION OF INTERNAL CONTROL OF PAYROLL SYSTEM

A Case Study at PT. Mandiri Jogja Internasional

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This research aims to find out whether the internal control of payroll system at PT. Mandiri Jogja Internasional 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 system that has been applied.

The type of this research was the case study at PT. Mandiri Jogja Internasional. The data collection techniques used in this research were interview, documentation, and questionnaire. Data analysis technique used was comparative descriptive analysis.

The result obtained from this research showed that internal control of payroll system done by PT. Mandiri Jogja Internasional had been appropriate with the component of internal control according to COSO.

Key words: COSO, Evaluation, Internal Control, Payroll System