

ABSTRAK

ANALISIS PENGENDALIAN INTERNAL PENGGAJIAN KARYAWAN BERDASARKAN *COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY COMMISSION* (COSO)

(Studi Kasus Pada Perumda Air Minum Tirta Komodo Kabupaten Manggarai)

Lidya Novira Riyanti Mon
NIM: 182114077
Universitas Sanata Dharma
Yogyakarta
2022

Penelitian ini bertujuan untuk mengetahui kesesuaian pengendalian internal penggajian yang diterapkan Perumda Air Minum Tirta Komodo Kabupaten Manggarai dengan pengendalian internal berdasarkan COSO.

Jenis penelitian ini adalah penelitian kualitatif dengan metode studi kasus. Teknik pengumpulan data dilakukan dengan cara wawancara, dokumentasi dan *checklist*. Teknik analisis data yang digunakan dalam penelitian ini adalah metode deskriptif analisis dengan membandingkan teori pengendalian internal berdasarkan lima komponen pengendalian internal COSO yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, dan aktivitas pemantauan dengan pengendalian internal yang diterapkan perusahaan.

Hasil penelitian ini menunjukkan bahwa: 1) Pengendalian internal perusahaan sesuai dengan pengendalian internal berdasarkan COSO dilihat dari komponen COSO yaitu lingkungan pengendalian, penilaian risiko, dan informasi dan komunikasi. 2) Pengendalian internal perusahaan belum sesuai dengan komponen pengendalian internal berdasarkan COSO, hal ini dapat dilihat dari salah satu prinsip komponen aktivitas pengendalian yaitu perusahaan tidak menyeleksi dan membangun aktivitas pengendalian yang mendukung upaya mitigasi risiko. Salah satu prinsip komponen aktivitas pemantauan yang juga belum sesuai dengan pengendalian internal COSO yaitu perusahaan tidak mengevaluasi dan mengkomunikasikan kecurangan pada pengendalian internal.

Kata Kunci: Pengendalian Internal, COSO, Penggajian.

ABSTRACT

**ANALYSIS OF EMPLOYEE PAYMENT INTERNAL CONTROL BASED ON THE
COMMITTEE OF SPONSORING ORGANIZATIONS OF THE TREADWAY
COMMISSION (COSO)**

(Case Study on Perumda Air Minum Tirta Komodo, Manggarai Regency)

Lidya Novira Riyanti Mon
NIM: 182114077
Sanata Dharma University
Yogyakarta
2022

This study aimed to determine the suitability of the payroll internal control applied by Perumda Water Drinking Tirta Komodo, Manggarai Regency with internal control based on COSO.

The type of research was a qualitative research with case study method. Data collection techniques were carried out by means of interviews, documentation and checklists. The data analysis technique used in this study was a descriptive analysis method by comparing the theory of internal control based on the five components of COSO internal control, namely the control environment, risk assessment, control activities, information and communication, and monitoring activities with internal controls applied by the company.

The results of this study indicated that: 1) The company's internal control was in accordance with the internal control based on COSO seen from the COSO components, namely the control environment, risk assessment, and information and communication. 2) The company's internal control was not in accordance with the internal control components based on COSO, this can be seen from one of the principles of the control activity components, namely the company does not select and build control activities that support risk mitigation efforts. One of the principle components of monitoring activities that were also not in accordance with COSO's internal control was that the company did not evaluate and communicate fraud in internal control.

Keywords: Internal Control, COSO, Payroll.