

ABSTRACT

LUSIANA, 201312334, *Evaluation of Internal Control System for SPG/B Jabodetabek Payroll System for at PT. Ascoco Rialestari (guided by Dwi Hendro Widayatmoko,SE.,Ak.,M.Si,CA)*

This study research discusses the internal control evaluation system for employee payroll at PT. Ascoco Rialestari. The purpose of this research was to find out how the implementation of the internal control system for employee payroll system conducted at PT. Ascoco Rialestari has complied with COSO standards. assess the effectiveness of the internal control system over payroll and to provide improvement proposals to PT. Ascoco Rialestari for its employee payroll internal control system. This research uses data analysis method which consists of the effectiveness of internal control test with Gutman scale and descriptive.

The results of this study indicate that currently the internal control system of the employee payroll system is carried out at PT. Ascoco Rialestari has been effective, as seen from the calculation of the Gutman scale of the payroll system, in addition to the internal control system of the employee payroll system at PT. Ascoco Rialestari has also been in accordance with the SOP at PT.Ascoco Rialestari, as seen from the results of ICQ from a total of 20 questions only 8 questions were not in accordance with COSO standards.

Keywords: Payroll Evaluation, Payroll System, Employee Satisfaction of Payroll System, Internal Control.