

## ABSTRACT

The research is case study at PT BT, public company located in Jakarta with objective “Analyze Internal Control of Payroll on PT BT”.

The purpose of the research is to identify and evaluate the implementation of SOP, then the effectiveness of internal controls over payroll systems and analysis method Champion, with Guttman scale to identify of effectiveness internal control system.

The research methodology used is descriptive comparative, this method is comparing between regulation and implementation and

The finding of the research shows that the application of internal controls over payroll system is good company, but still there are some weaknesses that need to be repaired and the internal control is very effective, although is not perfect yet according to regulation.

Key word : Analyze, system, payroll