

ABSTRACT

RIANI AUGUSTIA, 201312167, *Evaluation of Internal Control on Payroll Employees at PT. Star Cosmos* (guided by Dwi Hendro Widayatmoko, SE., Ak., M.Si, CA).

This research discusses the evaluation of internal control over employee payroll at PT. Star Cosmos. The purpose of this research is to find out how the implementation of internal control system for payroll employees conducted at PT. Star Cosmos, to find out whether the internal control system of payroll employees at PT. Star Cosmos has complied with the COSO standard, and to propose improvements to PT. Star Cosmos for its employees' payroll internal control system. This research uses data analysis method consisting of reliability test of KR-20 and champion method.

The results of the research shows that the current system of internal control over payroll employees made at PT. Star Cosmos has been good enough, seen from the answer questionnaire that has been processed, in addition to the internal control system for payroll employees at PT. Star Cosmos also complies with COSO standards. This can be seen from the 20 items of the statement in question, only 4 items are included in the category of good and 1 item that entered into the category is not very good.

Keywords: Payroll Evaluation, Internal Control, Payroll System