

Analisis pengendalian internal pada siklus penggajian PT AB = Analysis of internal control on payroll cycle in PT AB

Arief Rachman Putera, author

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Abstrak

Laporan ini memaparkan proses pengendalian internal yang diterapkan pada siklus penggajian di PT AB. Proses penggajian yang dibahas mencakup peng-update-an master file penggajian jika ada perekrutan karyawan baru, atau karyawan yang naik level atau grade, perhitungan kompensasi dan keuntungan karyawan, proses absen ke aplikasi ATA, perhitungan piutang atau pengurangan karyawan yang akan mempengaruhi potongan gajinya, perhitungan gaji karyawan, pembayaran gaji karyawan melalui bank ke rekening masing-masing, pembayaran pajak penghasilan, dan potongan jamsostek ke perusahaan asuransi. Pengendalian internal PT AB sudah memadai, serta siklus penggajian yang diterapkan PT AB telah berjalan dengan baik.

This report describes the internal control process in payroll cycle. The payroll process consist of updating the master file of payroll if there are new employee, or employee that upgrade their level/grade, calculating employee's compensation and benefit, calculating employee's receivable or any deduction that have an impact to their salary, calculating employee's salary, payment employee's salary via bank to their bank account, paying employee's income taxes, and 'jamsostek' dedcution to insurance company. The internal control in PT AB is adequate, as well as the payroll cycle that applied in PT AB has gone well.