

ABSTRACT

This study aims to explain and analyze the effectiveness of the control environment and control activities on the payroll cycle at PT Multi Terminal Indonesia in order to produce an accurate payroll information report. Researchers used qualitative descriptive analysis research methods by observing, interviewing, archiving data collection and questionnaires. Research results show that the application of internal control (control activities and control environment) is considered quite effective in supporting the payroll cycle at PT. Multi Terminal Indonesia but in its application it has not been implemented optimally. Through this thesis, PT Multi Terminal Indonesia management board is expected to pay attention to the effective implementation of the control environment and control activities.

Keywords: *Internal Control, Control Activities, Control Environment, Payroll Cycle.*

ABSTRAK

Penelitian ini bertujuan untuk menjelaskan dan menganalisis mengenai efektifitas lingkungan pengendalian dan aktivitas pengendalian atas siklus penggajian pada PT Multi Terminal Indonesia agar menghasilkan laporan informasi penggajian yang akurat. Peneliti menggunakan metode penelitian analisis deskriptif kualitatif dengan melakukan observasi, wawancara, pengumpulan data arsip dan kuesioner. Hasil Penelitian menunjukkan bahwa penerapan pengendalian internal (aktifitas pengendalian dan lingkungan pengendalian) dinilai cukup efektif dalam menunjang siklus penggajian pada PT. Multi Terminal Indonesia namun dalam penerapannya belum dapat diterapkan secara maksimal. Melalui skripsi ini diharapkan jajaran manajemen PT Multi Terminal Indonesia dapat memberikan perhatian terhadap terlaksananya lingkungan pengendalian dan efektivitas pengendalian secara efektif.

Kata kunci: Pengendalian Internal, Aktivitas Pengendalian, Lingkungan Pengendalian, Siklus Penggajian.