

EFEKTIVITAS PENGENDALIAN INTERNAL SISTEM PENGGAJIAN BERDASARKAN ANALISIS PIECES PADA PERUSAHAAN DAERAH PROVINSI BALI UNIT PERKEBUNAN PEKUTATAN

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Abstrak

Penelitian ini bertujuan untuk 1.) Mengetahui pengendalian internal sistem penggajian pada Perusahaan Daerah Provinsi Bali Unit Perkebunan Pekutatan, 2.) Mengetahui efektivitas pengendalian internal sistem penggajian menggunakan metode analisis *PIECES* pada Perusahaan Daerah Provinsi Bali Unit Perkebunan Pekutatan. Penelitian ini menggunakan metode kualitatif dengan jenis penelitian deskriptif. Sumber data yang digunakan adalah data primer dan sekunder. Data primer diperoleh dari hasil wawancara kepada Kepala Unit, Kepala Divisi Keuangan, Kepala Divisi Personalia, dan Karyawan Perusahaan. Sedangkan data sekunder diperoleh dari laporan penggajian dan literatur lainnya. Metode pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Metode analisis data dilakukan melalui proses pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa sistem penggajian pada Perusahaan Daerah Provinsi Bali Unit Perkebunan Pekutatan sudah memiliki pengendalian internal yang baik. Efektivitas pengendalian internal sistem penggajian menggunakan analisis *PIECES* menunjukkan hasil analisis *economic* dan *efficiency* belum efektif sedangkan analisis *performance*, *information*, *control*, dan *service* sudah efektif.

Kata kunci: Efektivitas Pengendalian Internal, Sistem Penggajian, Analisis *PIECES*.

**THE EFFECTIVENESS OF INTERNAL CONTROL OF WAGE SYSTEM
BASED ON ANALYSIS PIECES OF BALI PROVINCIAL COMPANIES,
PEKUTATAN PLANTATION UNITS**

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Abstract

This study aims to 1.) Determine the internal control of the payroll system at the Regional Company of Bali Province, Pekutatan Plantation Unit, 2.) Find out the effectiveness of the internal control of the payroll system using the analysis method PIECES in Regional Company of Bali Province Plantation Unit Pekutatan. This research uses a qualitative method with a descriptive research type. Sources of data used are primary and secondary data. Primary data were obtained from interviews with the Head of Unit, Head of the Finance Division, and Head of the Personnel Division, and Company Employees. While secondary data obtained from payroll reports and other literature. Data collection techniques were carried out through observation, interviews, and documentation. The data analysis method is carried out through the process of data collection, data reduction, data presentation, and drawing conclusions. The results of this study indicate that the payroll system at the Regional Company of the Province of Bali, the Pekutatan Plantation Unit, already has good internal control. The implementation of the analysis PIECES on the payroll system of the Bali Provincial Company's Pekutatan Plantation Unit is that analysis has not yet been effectiveness economically and efficiently, while the analysis of performance, information, control, and service has been implemented properly.

Keywords: Effectiveness of Internal Control, Payroll System, Analysis PIECES