

ABSTRAK

Tugas Akhir ini bertujuan untuk mengetahui prosedur pelaporan iuran upah tenaga kerja pada program jaminan sosial tenaga kerja pada jaminan kecelakaan kerja (JKK) di Kantor Cabang BPJS Ketenagakerjaan Semarang Pemuda. Serta untuk mengetahui Unsur Pengendalian Intern yang diterapkan dalam pelaporan iuran upah tenaga kerja pada program jaminan sosial tenaga.

Tehnik pengumpulan data yang digunakan dalam penulisan tugas akhir ini adalah: dokumentasi, wawancara dan studi pustaka. Kemudian digunakan Teknik analisis data deskriptif kualitatif dalam mengolah data.

Hasil penelitian menunjukkan bahwa Prosedur Laporan Iuran Upah Tenaga Kerja Pada Program Jaminan Kecelakaan Kerja (JKK) di BPJS Ketenagakerjaan Cabang Semarang Pemuda dibedakan menjadi tiga bagian berdasarkan media pelaporannya, yaitu : (1). Prosedur Pelaporan Iuran Upah Tenaga Kerja Melalui Bank. (2). Prosedur Pelaporan Iuran Upah Tenaga Kerja Melalui Giro. (3). Prosedur Pelaporan Iuran Upah Tenaga Kerja Melalui Perusahaan Secara langsung. Unsur pengendalian Intern yaitu dipisahkan nya fungsi administrasi dari fungsi keungan dan fungsi pemasaran, semua pengguna bukti kas masuk, dokumen atau formulir diberi nomor urut berdasarkan NPP dan semua penerimaan iuran baik melalui giro pos maupun perusahaan secara langsung di setor ke bank dengan segera.

Kata Kunci : Prosedur , Iuran, Intern

ABSTRACT

This final project aims to determine the procedure for reporting labor wage contributions in the workforce social security program for work accident insurance (JKK) at the Semarang Pemuda BPJS Ketenagakerjaan Branch Office. As well as to find out the elements of internal control that are applied in the reporting of labor wage contributions in the workforce social security program.

Data collection techniques used in writing this thesis

are: documentation, interviews and literature study. Then used descriptive qualitative data analysis techniques in processing data.

The results showed that the Procedure for Reporting Labor Wages Contribution in the Work Accident Security Program (JKK) at the Semarang Pemuda Branch of the Employment BPJS can be divided into three parts based on the reporting media, namely: (1). Procedure for Reporting Labor Wage Contribution through Banks. (2). Procedure for Reporting Labor Wage Contribution through Giro. (3). Procedure for Reporting Direct Labor Wages Contribution through the Company.

The internal control element, namely the separation of the administrative function from the financial function and the marketing function, all users of incoming cash receipts, documents or forms are numbered based on the NPP and all receipts of contributions either through postal or company giro are directly deposited to the bank immediately.

Keywords: Procedure, Contribution, Intern