

ANALYSIS OF PAYROLL ACCOUNTING INFORMATION SYSTEM IN EFFECTIVENESS OF INTERNAL CONTROL AT PT PERKEBUNAN NUSANTARA IV MEDAN

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Abstract: The payroll accounting information system is a system designed to facilitate accurate and precise employee salary calculation transactions. The purpose of this study is to determine the payroll accounting information system that has been implemented by PT. Perkebunan Nusantara IV Medan and to find out whether the applied payroll accounting information system has good internal control. This research method uses a descriptive research approach and qualitative data types and quantitative data types. Data collection techniques in this study used interviews and documentation techniques. The data analysis technique used in this research is descriptive analysis. The result of this study is the payroll accounting information system at PT. Perkebunan Nusantara IV Medan has been running effectively. From the results of the study it can be explained that the employee payroll system at PT Perkebunan Nusantara IV Medan is carried out by bank transfers to each employee's account which is calculated using the payroll application based on basic salary, allowances and deductions. Internal Control at PT. Perkebunan Nusantara IV Medan has been running quite effectively, because every payroll transaction that has been made has been verified and re-checked for accuracy before payment of salaries is made.

Keywords: Accounting Information System, Payroll, Internal Control

Introduction

Technological developments are increasingly influencing performance development to achieve company goals. Technology that is increasingly improving in operational implementation must of course be supported by quality human resources in achieving company goals. Good performance of human resources or employees can be achieved if it is supported by the implementation of an accounting information system in the company. An accounting information system is a combination of human resources and equipment to update financial evidence so that information can be formed. Basically, every company, whether operating in the fields of trade, industry or services, must have a specific goal, namely to get the maximum profit with the resources they have as efficiently as possible (Dahrani, 2019).

A payroll accounting system can streamline the process of providing income so that it runs according to predetermined procedures. If a company does not have an orderly payroll system, it will result in fraud and irregularities. When implementing payroll, what needs to be paid attention to is the separation of duties between related functions, so that it can help make each employee's job easier in calculating salaries. With an acceptable payroll system, the payroll

process from the beginning until the income is paid must be in accordance with the rights of each employee and carried out in a structured manner, with the hope that there will be no errors in payroll procedures (Hilda Yanti, 2022).

The internal control system is a monitoring process that allows management to know what actions are being taken and what corrective actions will be taken if implementation is not in accordance with what was originally determined. An internal control system is said to be adequate if by implementing the system all company objectives can be achieved. These objectives are to safeguard or protect assets owned, check the accuracy and correctness of accounting data, ensure operational efficiency and ensure that there are no deviations from established policies, so it can be seen that internal control has an important role for the company. The implementation and implementation of internal control is important in determining potential errors and irregularities as well as the impact that will occur on financial reports (Sitti Amanah Tontoli, Inggriani Elim, 2017).

PTPN IV operates in the Agro-industrial business sector by cultivating plantations and processing palm oil commodities and which includes area and plant management, plant maintenance, seed gardens, processing of Fresh Fruit Tags (FFB) into Crude Palm Oil (CPO) and Palm Kerner (PK) and PK processing. into Palm Kernel oil/Palm Kerner Meal (PKO/PKM) as well as industrial development downstream which is one of the State-Owned Enterprises (BUMN) which is the locomotive of economic progress in Indonesia, especially in the agribusiness sector.

Problems that occur include human error, delays in inputting data, such as employees who have to retire being late in sending their retirement files. The employee should no longer be earning a salary because of the delay in sending the files. The employee is still being paid as usual. PT. Perkebunan Nusantara IV Medan uses a computer system in its payroll. The process of recording attendance times already uses fingerprints, but there are still employees who are not punctual in their attendance hours, causing these employees to be undisciplined in their attendance hours. Information regarding an employee's attendance can determine work performance, productivity and progress of the agency. Based on the explanation above and seeing the importance of developing an accounting information system, the author is interested in discussing payroll issues at PT. Perkebunan Nusantara IV Medan, this thesis research is entitled "Analysis of Payroll Accounting Information Systems in Efforts to Effectiveness of Internal Control at PT. Perkebunan Nusantara IV Medan".

Literature Review

1. Accounting Information System

The accounting information system is the most important part required by company management, especially for those dealing with data from company finances. Every company, both state-owned companies and private companies, has goals and objectives to achieve. In achieving the goals and objectives of the company, leaders must be able to make the right decisions (Lestari, K. C., & Amri, 2020).

2. Objectives of the Accounting Information System

In order to fulfill these objectives, information is needed for both external and internal parties, the information system must be designed in such a way that it fulfills its function. Likewise, an accounting information system in fulfilling its function must have objectives that can provide guidance to management in carrying out its duties so that it can produce useful

information, especially in supporting planning and control (Lubis, Henny Zurika, and Shahara Rambe, 2021) .

3. Payroll Accounting Information System

The payroll accounting information system is the management of various resources related to employee activities which includes determining salaries, wages and other incentives by establishing procedures that are able to regulate various activities effectively and regularly (Prasetya & Zahroh, 2017).

4. Elements of a Payroll Accounting Information System

An accounting system will be formed if there are several core elements of an accounting system. These elements are important components so that the accounting system can run smoothly. These elements are (Mulyadi, 2017): Forms, Journals, Ledger, Subsidiary Ledger and Reports.

5. Functions - Functions involved in Payroll procedures

The functions involved in the payroll system include (Mulyadi, 2017). Personnel function, attendance time recording function and salary and wage list maker function

6. Documents Used in the Payroll Accounting Information System

According to (Mulyadi, 2017) the documents used in the payroll accounting system are supporting documents for salary changes, attendance card, working hour card, salary list, salary list recap, salary statement letter, salary envelope and proof of cash out.

7. Procedures in the Payroll Accounting Information System

According to (Mulyadi, 2017) the network of procedures that form the payroll system, namely:

1. Procedure for recording attendance time

There are several methods for recording attendance time, such as:

- a. Regular attendance register, employees must sign each time they arrive and leave the company.
- b. Attendance Card (Block Card) which is filled in automatically using a time recording machine.

2. Procedure for making payroll

3. Procedure for creating cash out receipts

4. Salary payment procedures

8. Accounting Records Used in Payroll Accounting Information Systems

(Mulyadi, 2017) states that the accounting records used in recording salaries are as follows:

1. General journal

General journals are used to record the distribution of labor costs into each department.

2. Product cost card

This card is used to record direct labor costs incurred for certain orders and non-production labor costs for each department.

3. Charge card

This card is used to record indirect labor costs and non-production labor costs for each department.

4. Employee income card

This card is used to record income and various deductions received by each employee.

9. Effectiveness

(Syahfitri, 2021) An effective system is a system that can provide added value to the company. Therefore, an effective system must have a positive impact on its users. After a system has been in operation for some time, it is necessary to carry out a review after its implementation, which, among other things, aims to find out to what extent the system has

achieved the goals that have been set and whether the system needs to be modified so that it can achieve the goals that have been set better.

10. Understanding Internal Control Systems

An internal control system is said to be adequate if the system is implemented and all company objectives can be achieved. The application of internal control in an organization is to ensure that the process of achieving goals can be carried out well and reduce various unwanted risks (Hanum & Ritonga, 2021).

11. Objectives of the Internal Control System

There are several objectives for the effectiveness of internal control in payroll accounting information systems based on theory (Mulyadi, 2017), namely: Maintaining organizational assets, Checking the accuracy and reliability of accounting data, Encouraging work or operational efficiency of the company and Encouraging compliance with management policies

Method

1. Place Study And Time Study

This research was conducted at PT Perkebunan Nusantara IV which is located on Jl. Lt. Gen. Suprpto No.2, Hamdan, Kec. Medan Maimun, Medan City, Sumatra North. Execution time this research begins on month May 2023.

2. Type And Source Data

a. Type Data

The type of data collected to support the variables studied is qualitative and quantitative data, namely data in the form of explanations that are not in the form of numbers and explanations in the form of numbers.

b. Source Data

- Premier Data data obtained directly from original sources or the first party. This data collection was obtained from direct interviews from PT Perkebunan Archipelago IV Medan.
- Data Secondary data Which obtained from source other Which has There is previously to complete the research data.

3. Technique Collection Data

On study This researcher use a number of technique collection data Which done as follows: Technique interviews and documentation.

4. Technique Analysis Data

As for stages analysis Which done in study this is ie :

1. Do interview with party related that is For discuss direct about information system programs payroll accounting.
2. Gather data documentation that is with method researcher take notes And take all data Which required objective.
3. Analyze or explain circumstances in place study Which Actually with data Which obtained during study taking place.
4. Stage final Withdrawal Conclusion Which done researcher after get analysis results.

Result and Discussion

Results Study

1. System Information Accountancy Payroll On PT Plantation Archipelago IV Medan.

PT Plantation Archipelago IV Medan employee enter in accordance O'clock Work Which has been determined by the company. Then the employee takes attendance with use machine fingerprint finger (fingerprints). Machine fingerprint finger in a way automatic will take notes O'clock enter employee And The same case with O'clock go home. Data O'clock enter Employees who have been recorded will be printed at the end of each month. Incoming time data Employees are automatically transferred by fingerprint machine to the human resources department man. Then the calculation is carried out wages by using the application Which named application payroll . Application payroll is application Which used part source Power man For count wages employee based on allowances And pieces Which will produce wages clean.

a. Document Which Used System Accountancy Payroll

As for document Which used in payroll On PT Plantation Archipelago IV Medan.

1. List Wages is document Which containing Name employee And amount income which will be obtained by employees for one month. The salary list also contains all things that affect the salary of all employees, such as salaries tree, allowances, deductions.
2. Slip Wages is document Which used as proof official reception wages from company to employee. Employee must sign slip wages as proof that employees have receive a salary via transfer bank.
3. Salary Recap is a document that is grouped according to section company which contain Name employee And amount income Which will obtained by employees during one month.
4. Proof of Cash Out is a document used by the finance department as proof of deposit.

b. Notes Accountancy Which Used System Accountancy Payroll

According to PT Plantation Archipelago IV Medan, notes accountancy is procedure Which used For report And take notes information finance Which happened in the company. The accounting records used in the system payroll employee on PT Plantation Archipelago IV Medan that is as following:

- a. A General Journal is an accounting record that is used to record everything transaction Which happened in company in the period certain.
- b. Card Income Employee is notes Which used For take notes income and cuts Which accepted by every employee.
- c. Network Procedure System Information Accountancy Payroll

The network of procedures that form the employee payroll system at PT Plantation Archipelago IV Medan that is :

1. Procedure Note taker Time Present Which used company is machine fingerprint finger (fingerprint) . Fingerprint machines are placed at the entrance of each section company. Employee do presence use machine fingerprint finger with how to provide fingerprints of registered employees at the time of entry and hours go home Work.

2. Procedure Making List Wages held by part Source Power Man use application payroll based on letter decision employee appointment, salary increase letter and employee attendance list. Procedure making list wages done with method count wages principal And piece Which accepted by every employee.
 3. Procedure Making Proof Cash Go out done by part finance based on submission fund cash company Which relate with payroll Then processing proof transfer bank to bank Which has set by the company.
 4. Salary Payment Procedures are carried out by the finance department through a process transfer to the account of each employee and the responsible finance department For request sign hand employee if employee Already accept transfer wages.
2. System Control Internal Wages On PT Perkebunan Archipelago IV Medan
As for system control internal wages Which there is on PT Plantation Archipelago IV Medan as follows:
- a. Organization is the function of making the payroll at PT Perkebunan Nusantara IV Medan is done using the application payroll. Resources section man responsible answer in implementing maker list wages.
 - b. The function of recording attendance at PT Perkebunan Nusantara IV Medan is carried out with use machine presence or fingerprints . Function note taker time present held by parts Source Power Man.
 - c. Authority System Every employee whose name is listed on the payroll then must have an employee appointment letter signed by the party concerned authorized. Besides that cash disbursements for salary payments employees and melt Money to bank For in transfer to account employee Which concerned must authorized by the finance department.
 - d. Healthy Practices in carrying out the tasks carried out by PT Perkebunan Nusantara IV Medan is like filling in fingerprint attendance Attendance time recording must be monitored by the time recording function carried out part resource man.

Discussion

1. Payroll Accounting Information System at PT Perkebunan Nusantara IV Medan.

Based on theory (Mulyadi, 2017) a payroll accounting system was designed For handle transaction calculation wages employee And payment." "system information accountancy payroll used For carry out calculation, payment and recording of salaries for employees who are paid but monthly".

From the results of research on the PT Perkebunan Nusantara IV Medan system The payroll implemented has been running effectively. Payroll system implemented is a system which is based on calculations use payroll application that pays attention to basic salary, allowances and piece of each employee and paid using a bank transfer to an account employee Which has been established.

a. Document Which Used System Accountancy Payroll

Based on theory Which explained by (Mulyadi, 2017) that in payroll accounting information system there are several documents used in do his payroll. Documents Which used is supporting documents for salary changes, attendance card, working hour card, salary list, recap payroll, letter statement salary, proof cash out, and pay envelope.

From results description analysis on can seen that document Which used in the payroll process is quite effective but still exists several documents that are not in the payroll process. Document- document Which No there is on process payroll the that is document supporting salary changes, attendance card, working hour card, salary statement, envelope wages. matter This because PT Plantation Archipelago IV Medan No use card O'clock present And card O'clock Work Because use machine fingerprint finger (fingerprint) Which can give information about O'clock Work in a way automatically and does not use a salary envelope because salary payments are made with transfer via bank to account employee.

b. Notes Accountancy Which Used System Accountancy Payroll

Based on theory Which explained by (Mulyadi, 2017) in system Payroll accounting information contains the accounting records used, namely form journal general, card price principal product, card cost, And card income employee.

Notes accountancy Which used on PT Plantation Archipelago IV Medan has in accordance with notes accountancy Which used in system payroll according to Mulyadi. PT Plantation Archipelago IV Medan No use card price principal product And card cost Because discussion in This research is limited to the employee payroll system in the office Directors PT Plantation Archipelago IV Medan whereas card price principal product And charge card used in parts technique and processing as well plant.

c. Network procedure Which form system accountancy payroll

Based on theory Which explained by (Mulyadi, 2017) that There is several networks of procedures that form a payroll accounting system, namely network procedures for recording attendance time, procedures for making payroll, procedures distribution salary expense, procedure proof cash go out, And procedure payment wages.

Network of procedures at PT Perkebunan Nusantara IV Medan namely the network of procedures for recording attendance time, procedures for making payroll, cash out receipt procedures, salary payment procedures. But at PT Perkebunan Nusantara IV Medan does not implement salary cost distribution procedures. Procedure contained in PT Perkebunan Nusantara IV Medan's payroll system done is in accordance theory Which There is.

2. Salary Internal Control System at PT Perkebunan Nusantara IV Medan

Elements control internal Which there is on PT Plantation Archipelago IV Medan that is organization, system authorization, procedure recording, And practice Which Healthy. Based on results study system information accountancy payroll Which there is on PT Plantation Archipelago IV Medan can said Already support element control internal Because in every transaction payroll Which there is on PT Plantation Archipelago IV Medan Already authorized by party Which authorized. In operate his payroll PT Plantation Archipelago IV Medan Already use computer so that become more effective And efficient in support element control internal And can minimize happen fraud. The explanation as following:

- a. Organization is making payroll and recording time carried out by part source Power man. Making list wages use application payroll and The attendance time recording function is responsible for recording attendance times for all company employees.
- b. Authority System Every transaction and activity in preparation, calculation, as well as distribution wages must on base authorization from official And agreement from Which authorities to avoid transactions that deviate from what is appropriate. Like every employee whose name is on the payroll must own letter appointment employee Which signed by party Which authorized. Besides That proof expenditure cash For payment wages must authorized by Head Financial department.

- c. Practice Which healthy ones has done by PT Plantation Archipelago IV Medan when filling in absenteeism, it has been properly supervised. making payroll verified truth And accuracy the calculation by function accountancy before done payment.

Conclusion

At PT Perkebunan Nusantara IV Medan the accounting information system implemented is already running effectively. There are documents contained in the payroll system as well as accounting records and related procedures in the payroll accounting information system. The employee payroll system implemented at PT Perkebunan Nusantara IV Medan is paid using bank transfers to predetermined employee accounts and calculated using a payroll machine based on the basic salary, allowances and deductions for each employee.

The payroll accounting information system to support internal control at PT Perkebunan Nusantara IV Medan is running effectively. This can be seen from the fact that every payroll transaction at PT Perkebunan Nusantara IV Medan has been authorized by the authorized party.

Suggestion

It is best that in absenteeism, employees who are late can increase their discipline because information regarding an employee's attendance can determine the work performance, productivity and progress of the agency, so it is necessary to discipline employees during their attendance hours.

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