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Analysis Of Payroll Accounting Information Systems In An Effort To Improve The Effectiveness Of Internal Control At Pt Perkebunan Nusantara IV Medan

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Abstract

Payroll accounting information system is a system designed to facilitate precise and accurate employee salary calculation transactions. The purpose of this research is to find out the payroll accounting information system that has been implemented by PT Perkebunan Nusantara IV Medan and to find out whether the payroll accounting information system implemented has good internal control.This research method uses a descriptive research approach and types of qualitative and quantitative data.Data collection techniques in this study using interviews and documentation techniques. The data analysis technique used in this research is descriptive analysis. The results of this study are the payroll accounting information system at PT Perkebunan Nusantara IV Medan has been running effectively. From the research results it can be explained that the employee payroll system at PT Perkebunan Nusantara IV Medan is carried out by bank transfer to the account of each employee 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 is carried out has been verified and re-examined for accuracy before salary payment is made.
Keywords: Accounting Information System, Payroll, Internal Control

1. INTRODUCTION

Increasing technological developments affect the development of performance to achieve company goals. Increasing technology in operational implementation, of course, must be supported by qualified human resources in achieving company goals. Good human resource or employee performance can be achieved if supported by the implementation of an accounting information system in the company. The accounting information system is a combination of human resources and equipment to update financial evidence so that it can form information. Basically, every company, whether engaged in trade, industry, or services, must have certain goals, namely to get the maximum profit with the resources owned as efficiently as possible (Dahrani, 2019).

The payroll accounting system can expedite the process of providing income so that it runs in accordance with predetermined procedures. If the company does not have an orderly payroll system, it results in fraud and irregularities. In the implementation of payroll, what needs to be observed is the separation of duties between adrift functions, so that it can help facilitate the work of each employee 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 which is carried out in a structured manner, in the hope that no errors occur in the payroll procedure (Hilda Yanti, 2022).

obstacles that occur human error delays in inputting data such as employees who have to retire late sending their retirement files. The employee should not have received a salary because of the delay in sending the employee file is still paid as usual. PT Perkebunan Nusantara IV Medan uses a computer system in its payroll. the process of recording attendance time has used a fingerprint but there are still employees who are not on time in their attendance hours, causing these employees to be undisciplined in their attendance hours. Information about an employee's attendance can determine work performance, productivity, and the progress of the agency. Based on the explanation above and seeing the importance of developing accounting information systems, the authors are interested in discussing payroll problems at PT Perkebunan Nusantara IV Medan, so this thesis research is entitled “Analysis of Payroll Accounting Information Systems in Efforts to Effectiveness of Internal Control at PT Perkebunan Nusantara IV Medan”.

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2.RESEARCH METHODS

Premier data data obtained directly from the original source or first party. This data collection was obtained from direct interviews from PT Perkebunan Nusantara IV Medan. In this study, researchers used several data collection techniques which were carried out as follows: Interview and Documentation techniques.

3. RESULTS AND DISCUSSION

RESULTS

Payroll Accounting Information System at PT Perkebunan Nusantara IV Medan.

PT Perkebunan Nusantara IV Medan employees enter according to the working hours set by the company. Then employees take attendance using a fingerprint machine (fingerprint). The fingerprint machine will automatically record the employee's entry hours and the same with the return time. Recorded employee clock-in data will be printed at the end of each month. Employee clock-in data is automatically transferred by the fingerprint machine to the human resources department. Then the salary calculation is carried out using an application called the payroll application. The payroll application is an application used by the human resources department to calculate employee salaries based on allowances and deductions that will result in a net salary.

a. Documents Used in Payroll Accounting System

The documents used in payroll at PT Perkebunan Nusantara IV Medan.

1. Salary List is a document that contains the name of the employee and the amount of income that will be earned by the employee for one month. The salary list also contains all things that affect the amount of salary of all employees such as basic salary, allowances, deductions.
2. Salary slip is a document used as official proof of receipt of salary from the company to employees. Employees must sign the pay slip as proof that the employee has received the salary via bank transfer.
3. Salary Recap is a document grouped according to the company section which contains the name of the employee and the amount of income to be earned by the employee for one month.
4. Proof of Cash Out is a document used by the finance department as proof of deposit.

b. Accounting Records Used by the Payroll Accounting System

According to PT Perkebunan Nusantara IV Medan, accounting records are procedures used to report and record financial information that occurs in the company. The accounting records used in the employee payroll system at PT Perkebunan Nusantara IV Medan are as follows:

a. General Journal is an accounting record used to record all transactions that occur in the company within a certain period.
b. Employee Income Card is a record used to record income and deductions received by each employee.
c. Payroll Accounting Information System Procedure Network

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

The salary internal control system contained in PT Perkebunan Nusantara IV Medan is as follows:

a. Organization is the function of making a salary list at PT Perkebunan Nusantara IV Medan is carried out using the payroll application. The human resources department is responsible for implementing the payroll maker.
b. The function of attendance timekeeper at PT Perkebunan Nusantara IV Medan is done by using attendance machine or fingerprint. The time attendance function is carried out by the Human Resources section.
c. Authority System Every employee whose name is listed on the payroll must have an employee appointment letter signed by the authorized party. other than that, cash disbursements for employee salary payments and disbursing money to the bank for transfer to the employee's account must be authorized by the finance department.
d. Healthy Practices in carrying out the tasks that have been carried out by PT Perkebunan Nusantara IV Medan, such as in filling the attendance fingerprint, recording attendance time must be supervised by the time recording function carried out by the human resources department.

DISCUSSION

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

Based on theory (Mulyadi, 2017) the payroll accounting system is designed to handle employee salary calculation transactions and payments ". "Payroll accounting information systems are used to carry out calculations, payments, and recording of salaries for employees who are paid but monthly".

From the results of research on PT Perkebunan Nusantara IV Medan, the payroll system implemented has been running effectively. The payroll system implemented is a system based on calculations using payroll applications that pay attention to the basic salary, allowances and deductions from each employee and are paid using bank transfers to predetermined employee accounts.

a.Documents Used by the Payroll Accounting System

Based on the theory explained by (Mulyadi, 2017) that in the payroll accounting information system there are several documents used in making payroll. The documents used are supporting documents for salary changes, attendance cards, working hour cards, payroll, payroll recap, salary statement letters, proof of cash out, and salary envelopes.

From the results of the analysis description above, it can be seen that the documents used in the payroll process are quite effective, but there are still several documents that are not in the payroll process. Documents that are not contained in the payroll process are supporting documents for salary changes, attendance cards, work hour cards, salary statements, salary envelopes. this is because PT Perkebunan Nusantara IV Medan does not use attendance cards and work hour cards because it uses a fingerprint machine that can provide information about working hours automatically and does not use salary envelopes because salary payments are made by bank transfer to employee accounts.

b.Accounting Records Used by the Payroll Accounting System

Based on the theory described by (Mulyadi, 2017) in the payroll accounting information system there are accounting records used, namely in the form of general journals, product cost cards, cost cards, and employee income cards.

The accounting records used at PT Perkebunan Nusantara IV Medan are in accordance with the accounting records used in the payroll system according to Mulyadi. PT Perkebunan Nusantara IV Medan does not use product cost cards and cost cards because the discussion in this study is limited only to the employee payroll system at the Office of the Board of Directors of PT Perkebunan Nusantara IV Medan while the product cost cards and cost cards are used in the engineering and processing and plant sections.

c. Network of procedures that make up the payroll accounting system

Based on the theory described by (Mulyadi, 2017) that there are several networks of procedures that make up the payroll accounting system, namely the network of time attendance recording procedures, payroll making procedures, salary cost distribution procedures, proof of cash out procedures, and salary payment procedures.

The network of procedures contained in PT Perkebunan Nusantara IV Medan is the network of procedures for recording attendance, procedures for making payroll, procedures for proof of cash out, procedures for paying salaries. But PT Perkebunan Nusantara IV Medan does not implement salary cost distribution procedures. The procedures contained in the PT Perkebunan Nusantara IV Medan payroll system are in accordance with existing theory.

Salary Internal Control System at PT Perkebunan Nusantara IV Medan

The elements of internal control contained in PT Perkebunan Nusantara IV Medan are organization, authorization system, recording procedures, and healthy practices. Based on the results of the research, the payroll accounting information system contained in PT Perkebunan Nusantara IV Medan can be said to have supported the elements of internal control because every payroll transaction contained in PT Perkebunan Nusantara IV Medan has been authorized by the authorized party. In running the payroll, PT Perkebunan Nusantara IV Medan has used a computer so that it becomes more effective and efficient in supporting the elements of internal control and can minimize fraud.
minimize the occurrence of fraud. The explanation is as follows:

a. Organization is Payroll creation and time recording are done by the human resources department. Payroll creation uses the payroll application and the timekeeping function is responsible for recording attendance for all company employees.
b. Authority System Every transaction and activity in the preparation, calculation, and distribution of salaries must be based on authorization from officials and approval from the authorized person in order to avoid transactions that deviate from the norm. For example, every employee whose name is listed in the salary list must have an employee appointment letter signed by the authorized party. In addition, proof of cash expenditure for salary payments must be authorized by the Head of Finance.
c. Healthy practices that have been carried out by PT Perkebunan Nusantara IV Medan in filling attendance have been well supervised. making a salary list that is verified by the accounting function before payment is made.

4. CONCLUSION

At PT Perkebunan Nusantara IV Medan the accounting information system implemented has been running effectively. There are documents contained in the payroll system and there are accounting records and procedures related to the payroll accounting information system. Employee payroll system applied at PT Perkebunan Nusantara IV Medan is paid using bank transfers to employee accounts that have been determined and calculated using a payroll machine based on the basic salary, allowances and deductions from each employee.

Payroll accounting information system in supporting internal control at PT Perkebunan Nusantara IV Medan has been running effectively. This can be seen from every payroll transaction in PT Perkebunan Nusantara IV Medan has been authorized by the authorized party.

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