

ANALYSIS OF SALARY AND WAGE ACCOUNTING INFORMATION SYSTEMS IN THE FRAMEWORK OF INTERNAL CONTROL AT PTPN IV MEDAN

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ABSTRACT

The structure of interrelated procedures in the payroll and wage accounting system is based on a comprehensive plan for carrying out the company's core operations and functions. Interior control is essential for this framework, including hierarchical designs, techniques, and activities consolidated to safeguard organization resources, check the unwavering quality and exactness of bookkeeping information, further develop capability, and guarantee consistency with the executive guidelines. The compensation and pay bookkeeping data framework at PTPN IV Medan isn't completely as per the hypothesis that upholds it. Despite the fact that she had been helped by unique mark programming, Ms. Office Excel, dan Accurate Accounting System, related works actually have not arrived at the best level. As a result, the payroll and wage accounting information system's internal control can still be improved, particularly with regard to the division of labor in the financial sector. This can be accomplished by creating new sections in accordance with applicable theory, such as the employment function, the PPh21 function, and other functions, to ensure this system's internal control is more efficient.

Keywords : The pay and compensation bookkeeping framework, internal control, performance management System.

1. BACKGROUND

Every organization, be it an exchange or fabrication organization, has the same goal, namely achieving profits both in the future and now. By achieving ideal benefits, an organization can carry out its duties well and can compete fairly with other organizations. One of the efforts made by the organization is to bring in quality representatives, so that they can manage their assets seriously and efficiently through implementing a bookkeeping system within the organization, with the aim of achieving maximum benefits.

Executives' human assets are an important part of organizational tasks that require a greater level of consideration. This framework also serves as a tool for the board in achieving these goals. The goal is to ensure that the products created meet customer needs and the management system meets the needs of all internal parties.

A work relationship that benefits both parties employer and worker is necessary for workers to be motivated. Employees perform at a higher level for the company, and the company compensates them in proportion to their performance, position, or time spent working for the company

PT. Perkebunan Nusantara IV (Persero) Medan, North Sumatra is a State-Owned Enterprise (BUMN) domiciled in Medan, North Sumatra, which carries out plantation duties, as well as handling and displaying horticultural goods. The workforce at the company is diverse and has varying skill levels. The organization provides unequal compensation and wages to its representatives, and has implemented an accounting framework to screen and handle these installments.

A company provides salaries to its employees in return for the services they provide to the company. A good financial framework can refresh work inspiration so you can work more profitably. because salary will have a positive impact on employee performance and business expansion.

By carrying out good and attractive inner commands over salary and wage levels according to established methods, organizational leaders do not have to constantly carry out representative actions. It is enough to give authority to subordinates or interior observers, especially those whose job it is to check whether the arrangements and systems established by the high-level administration have been implemented, survey the security level of the organization's resources, and provide proficiency and viability. functional organizational methodology.

In an organization, the issue of compensation and wages is very important, so it often gives rise to misrepresentation. The use of fictitious employee names in salary and wage lists, salary deductions, and

inappropriate salaries are examples. Of course, this will be very detrimental and affect the resilience of the organization and worker activities.

2. THEORETICAL STUDY

a. Understanding Systems

According to Cole in Baridwan (1999:3), "A framework is a series of techniques that are interrelated and coordinated in accordance with a general purpose for carrying out organizational tasks or capabilities." Susanto (2013:22) states that "A system consists of various physical and non-physical parts that are interconnected and work together to achieve certain goals".

Widjajanto (2001:1) also states that "A framework is an element consisting of parts that work together to achieve certain goals through three stages, namely information, cycles and results".

b. Understanding Accounting Systems

(Sujarweni, 2015:3). "The bookkeeping framework is a mixture of structural components, diaries, notes, subsidiary books, and monetary reports that will be used by the board in achieving organizational goals."

Mulyadi (2001:3) "The bookkeeping framework is an association of structures, records and reports that are prepared in such a way that the need may arise for the board to collaborate with the organization's executives."

c. Salary and Wage Accounting Information System

Compensation is the unevenness in administration given by representatives in administrative situations, while compensation is the awkwardness in administration given by workers in leadership positions.

(Sujarweni, 2015: 127). "The salary and wage accounting system is a system used by companies to provide wages and salaries to employees for the services they provide."

Neunar (1997:210) "The compensation and salary bookkeeping framework for most organizations is an arrangement of methods and records that provide the possibility to decide quickly and definitively what each representative's gross salary is, how much to withhold and what salary to pay. Different tariffs and different derivatives and how much balance should be given to workers."

d. Related Functions

Within the framework of the bookkeeping of compensation and salaries of the organization, there are several capabilities associated with recording and providing representative levels of salaries and wages. These abilities work together and relate to each other for specific purposes.

Mulyadi (2016: 382) "The functions related to the payroll accounting system are: (1) Personnel Function; (2) Time Attendance Recording Function; (3) Payroll Maker function; (4) Accounting Functions; and (5) Financial Function

e. Documents Used

These notes are generally provided by the staff's ability as letters of choice relating to workers, e.g. letters of choice to delegate other representatives, promotions, suspensions, etc. A copy of this report is sent of the payroll and compensation maker's ability for the motivation behind making the compensation and wage list.

Mulyadi (2016: 310), "The documents used in the salary and wage accounting system are:

- (1) Supporting documents for salary changes;
- (2) Clock card present;
- (3) Working hours card;
- (4) Payroll;
- (5) Payroll recap;
- (6) Salary statement;
- (7) Salary envelopes; and
- (8) Proof of cash out".

f. Accounting Records Used

Accounting plays a very important financial role in the operations of the company and certain parties who need it.

Mulyadi (2016:317). "Bookkeeping records used in recording compensation and wages include: (1) General Journal; (2) Goods Price Card; (3) Bill Card (4) Worker's Salary Card."

g. Network of Payroll Accounting System Recording Procedures

Baridwan (1999:17). "The salary and wage accounting system consists of three procedures, namely:

1). Procedures for personnel departments; 2). Timekeeping procedure; 3). Payroll and wage procedures".

Mulyadi (2016: 320). "The network of procedures for recording the payroll accounting system includes: (1) Time attendance recording procedures; (2) Payroll preparation procedure; (3) The procedure for making cash out receipts; and (4) Salary payment procedures".

h. Internal Control System

(Mulyadi, 2013: 6). "Insider control is a component of a framework that incorporates hierarchical design, strategies and actions that combine to protect hierarchical resources, really paying attention to the confidentiality and accuracy of bookkeeping information, support capacity and consistency empowered with board guidelines".

PREVIOUS RESEARCH

NO	RESEARCHER AUTHOR	RESEARCH TITLES	RESEARCH RESULT
1	R. Dian Wirdiansyah , Agus Munandar	The Effect of Application of Payroll Accounting Information System in Increasing the Effectiveness of Company's Internal Control (Literature Study)	The results obtained from the research are as follows: The results of data analysis from 10 previous studies there are 7 studies where the results state that the payroll accounting information system has been running effectively and is able to increase the effectiveness of the company's internal control, and 3 other studies state that the payroll accounting information system is not running effectively and has not been able to increase the effectiveness of control company internals
2	Rifki Dwi Widya Yanti, Isharijadi	Analysis of the effectiveness of internal control over the payroll and wage accounting information system at PT R	The results obtained from the research are as follows : Network of procedures that form the payroll and wage system at PT R quite effective, this is due to the procedure for paying employee overtime salaries not in accordance with the Head Office SOP. Analysis used to research the system Payroll and wages will be seen from the documents used, accounting records used, the parts involved, and the existing

			procedures in this system are appropriate with research results from (Jermias, 2016)
3	Teddy Aprilliadi	Analysis of payroll and wage accounting information systems in internal control efforts for outsourcing employees	Based on the results of the research and discussion previously stated, the following conclusions can be drawn: Information Systems payroll and wage accounting at PT Semen Indonesia Ciwandan Packing Plant is not yet in compliance the theory put forward by Mulyadi because it happened multiple tasks carried out by the recording department time present with payroll generator as well as sections accounting and finance.

3. RESEARCH METHODS

This exploration is a clear examination that includes collecting research information through interviews and observations. The purpose is to understand the compensation and salary bookkeeping framework as well as the internal controls carried out by the organization. The information obtained will be examined by comparing information from the organization and the hypothesis used, so as to produce data that is expected to reach conclusions. Qualitative data is the type of data used in this research.

In this examination, researchers collect information using important information sources. Important information in this exploration is information on the compensation and salary bookkeeping framework process as well as the internal control framework used. This research was conducted at PT. Perkebunan Nusantara IV (Persero) Medan.

4. RESULTS AND DISCUSSION

a. Related Functions

The related functions in the payroll system at PT Perkebunan Nusantara IV Medan are as follows:

1. Staffing Functions

In PT Perkebunan Nusantara IV Medan, the ability of staff is responsible for providing information that is ready to be used as supporting reports in the field of finance and accountability for the selection of new workers. Faculty capabilities are run by the HR segment at PT Perkebunan Nusantara IV Medan.

2. Attendance Timekeeper Function

The ability of time participation is entrusted with recording the season of participation of all workers in the organization. At PT Perkebunan Nusantara IV Medan, this capability is done using a unique

attendance machine or finger printing frame. The HR office is responsible for implementing the ability to record participation time.

3. Payroll Maker Function

The ability of the compensation list maker at PT Perkebunan Nusantara IV Medan is responsible for making a compensation list containing gross salary and derivatives for each worker during the compensation installment period. The ability to create compensation lists is carried out using financial applications. The HR division at PT Perkebunan Nusantara IV Medan is responsible for carrying out the financial register.

4. Accounting Functions

Bookkeeping capabilities at PT Perkebunan Nusantara IV Medan are responsible for recording every exchange that occurs within the organization related to workers' compensation installments

b. Documents Used

The documents used in the employee payroll system at PT Perkebunan Nusantara IV Medan can be described as follows: (1) Payroll (2) Payslip (3) Salary Recap (4) Cash Out Proof.

c. Accounting Records Used

As pointed out by PT Perkebunan Nusantara IV Medan, bookkeeping is a methodology used to report and record monetary data that occurs within an organization. Bookkeeping used in the financial framework of workers at PT Perkebunan Nusantara IV Medan is as follows:

a. General Journal. A general journal is an accounting record used to record all transactions that occur in the company in a certain period.

b. Employee Income Card. Employee income card is a record used to record income and deductions received by each employee.

d. Network Payroll System Recording Procedures

The network of procedures that form the employee payroll system at PT Perkebunan Nusantara IV Medan are:

a. Attendance Timekeeping Procedure

Time attendance is recorded by the company using a fingerprint scanner. Unique finger printing machines are installed at the entrance of each part of the organization. Representatives participate by affixing their fingerprints to the finger effect machine when entering and working. A unique finger impression machine is used to screen each representative's participation and departure season. Worker participation lists submitted via unique marking machines will be consistently printed to be used as a reason for calculating representative hours worked.

b. Payroll Making Procedure

Using employee resolution letters, salary increase letters, and employee attendance lists, the Human Resources department uses payroll applications to create payroll. This cycle includes ensuring the fundamental compensation and benefits that each representative receives.

c. Procedure for Making Cash Out Receipts

The procedure for making proof of money out is carried out by the money department by submitting the organization's cash assistance related to finance and then handling the verification of bank-to-bank transfers that have not been fully completed by the organization.

d. Salary Payment Procedure

The money department processes compensation installments by making exchanges directly to each worker's records. Similarly, the money department has an obligation to request a token from the worker as an affirmation that they have obtained compensation installments through the exchange.

Discussion

a. Related Functions

Based on the examination that has been carried out, the capabilities related to the compensation and salary bookkeeping data system at PTPN IV Medan are, Faculty Ability, Participation Timekeeping Ability, Financial Generation Ability, Bookkeeping Ability, and Financial Capability.

It can be interpreted that the capabilities related to the financial framework at PT Perkebunan Nusantara IV Medan are manpower capabilities, participation time recording abilities, payroll making abilities, bookkeeping capabilities and monetary capabilities and in accordance with capabilities related to the financial framework according to Mulyadi.

b. Documents Used

The recording of the financial framework at PT Perkebunan Nusantara IV Medan has been changed in accordance with the report understood by Mulyadi. The organization does not use participation cards or

working time cards because it uses a unique fingerprinting machine that provides data on working hours naturally. In addition, PT Perkebunan Nusantara IV Medan does not use compensation envelopes, but makes payment installments through transfer to the worker's ledger.

c. Accounting Records Used

The bookkeeping framework carried out at PT Perkebunan Nusantara IV Medan has been adjusted to the bookkeeping framework proposed by Mulyadi in the financial sector. This organization does not use the price card or cost card because this examination is centered on the financial framework at the Executive Office of PT Perkebunan Nusantara IV Medan. Goods cost cards and fee cards are mostly used in the designing, handling, and establishment division.

d. Network Payroll System Recording Procedures

The method that establishes the financial framework at PT Perkebunan Nusantara IV Medan does not include efforts to distribute salary costs. This is because compensation is determined independently by the financial application and sent directly to the worker's record according to the objectives that have been set. This framework is in accordance with the methodology of the organization that composes the financial framework as proposed by Mulyadi.

5. CONCLUSIONS AND RECOMMENDATIONS

Interior compensation framework and salary control at PT. Perkebunan Nusantara IV (Persero) Medan has shown convincing performance. Each installment of workers' compensation depends on the verification of money installments. Bookkeeping archives and records, e.g. financials, opt-in lists, bank articulations, diaries and records, are quite accessible. These records have been coordinated into the PC framework, thereby reducing the possibility of errors in the compensation process and payment installments. The inward compensation and salary control framework includes several utilitarian segments that have separate liabilities and liabilities, particularly the money and bookkeeping segments. The framework for calculating workers' compensation and wages has implemented relevant arrangements.

Based on the conclusion, it is expected that the company can maintain the implementation of the payroll system at PT Perkebunan Nusantara IV Medan so that employee salary payments are made on time

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