

INTERNAL CONTROL ANALYSIS OF THE PAYROLL'S SYSTEM AND PROCEDURES IN SUPPORTING THE EFFICIENCY OF LABOR COSTS IN PT. PANCARAN SAMUDERA TRANSPORT, JAKARTA

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Abstract - This study aims to analyze the internal control of the payrolls' system and procedures in supporting the efficiency of labor costs in PT. Pancaran Samudera Transport, Jakarta. and their implementation in meeting internal control objectives and elements of internal control.

Observation, interviews, and documentation are conducted to collect data necessary for this research. The data analysis technique used is a qualitative descriptive analysis by describing and analyzing data starting from analyzing the existing payroll systems and procedures including related functions, documents, accounting records and the network of procedures related to the payroll and wage systems. Then it is evaluated whether the payroll system implemented is in accordance with internal control in the company in an effort to support the efficiency of labor costs.

The results showed that the application of payroll systems and procedures at PT. Pancaran Samudera Transport, Jakarta meet the objectives and elements of the internal control of the payroll system. This is shown by the good practices adopted to support internal control, by transferring the basic salaries to the accounts of each employee and the salary slips are made in duplicate. But there are lack of signature of who prepares and validates the attendance documents. Especially for employees who work in the field so that it can pose a risk of being left off and miscalculating and other frauds.

Keywords: Internal Control, Payroll Accounting Information System, System And Procedures Of Payroll

INTRODUCTION

In general, a company has a goal of obtaining maximum profit in developing a business, and is expected to be able to expand the company's operations. In the current era of globalization, companies are required to be more efficient, effective and economical in determining the amount of

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company operational costs, because this factor is one of the most important factors in facing increasingly fierce competition with other companies.

Stating that employees have an important role as the main driver of one of the company policies that provide thoughts of energy and expertise in the sustainability of company activities. Therefore, companies must try to find, select and train prospective employees and employees of the company itself (Prasetya *et. al.* 2017).

With so many employees, they definitely need very tight supervision, namely by implementing an internal control system because it can be an effort to achieve a goal. Declare that the internal control system is a monitoring process that allows management to know whether the action is being taken and how the action is corrected if the implementation is not in accordance with what was originally determined (Fibriyanti, 2017).

Therefore the company should have a good internal control system, one of which is an accounting information system which has several types, namely there is a payroll and wage accounting information system. One of the expenses for expenses is the payment of salaries and wages for workers that are routinely carried out by the company. Management has full control of costs for payroll and wages.

In carrying out its activities effectively and efficiently, a company needs an information data processing system that supports it. This need will be fulfilled by the accounting information system. Accounting information systems must be designed and used effectively, because accounting information is the most important part of all information required by management.

There is a phenomenon of problems in internal control over payroll systems and procedures in companies, namely employee attendance, the company has used an attendance system using a fingerprint but there are employees who still use attendance manually, namely employees who work in the field. Attendance is very important for companies to facilitate the process of payroll procedures, with this problem causing no optimal efforts to support the efficiency of labor costs.

LITERATURE REVIEW

Previous Reviews

Munthe, *et. al.*, (2017) which aims to determine the function of the payroll accounting information system in supporting the effectiveness of internal control of PT. Perkebunan Nusantara III (Persero) Medan. By using a qualitative descriptive research method that uses primary data such as questionnaires with companies and secondary parties such as organizational structures. The data collection technique is done by using observation, interview, and literature techniques. From the results of the research conducted, it can be concluded that the payroll accounting information system in general can support the effectiveness of internal payroll controls in each company, but there are still deficiencies that cannot be ignored.

Fibriyanti (2017) with the aim to analyze the payroll accounting information system that has been implemented by PT. Popular Sara Medika and also to analyze the payroll accounting information system on the effectiveness of internal control. This type of research is a qualitative descriptive study, which focuses on the payroll accounting information system at PT. Popular Sarana Medika and internal control system. The results of the study found that the accounting

department was still responsible for the payment of salaries and wages of employees and made an employee attendance list so that it was possible in case of fraud.

Lunmanaw and Tinangon (2016) which aims to determine how the application of payroll information systems for cost control. The research method used is descriptive qualitative method. The results obtained indicate that the payroll system at PT. BPR Danaku Mapan Lestari in Bitung City is quite effective. The company management has implemented the concept and principle of internal payroll control, but there are still some deficiencies that are not in accordance with the theory.

Norlaili and Zakhra (2018) aims to analyze the accounting and payroll information system in the internal control of the Light Cigarette Company at Akkor Pamekasan. Using this type of qualitative research. The results showed that the company has done its job to record attendance time and attendance, attached with attendance card so it can be said that there is no problem recording the attendance time of employees. Meanwhile, in the salaries and wages section, no proof of cash out and payroll was filed by date and did not archive employee income cards.

Prayoga (2016) with the aim of knowing the payroll and wage system and procedures applied by the Banyuatis Ground Coffee Company and to determine the effectiveness of the internal control system of the payroll and wage system. This research uses a qualitative research approach. The data used in this research are primary data and secondary data. The results showed that the payroll and wage accounting system at CV. Pusaka Bali Persada has met the criteria of being effective, because in the payroll and wage system the company has implemented four elements of internal control.

RESEARCH METHODS

This research is a descriptive research using qualitative methods. Qualitative research emphasizes quality not quantity and the data collected does not come from questionnaires but comes from interviews, direct observation and other related official documents.

OBJECT RESEARCH

The object of this research is internal control over payroll systems and procedures in an effort to support the efficiency of labor costs at PT. Pancaran Samudera Transport, Jakarta, which is located at Kirana Three Building (Bella Terra) Jl. Boulevard Raya Kav 1 Lt 11 unit A - F, Kelapa Gading, North Jakarta.

DATA AND DATA COLLECTION METHODS

The types of data used in this study are primary data and secondary data. Primary data is data obtained directly from informants through interviews. Meanwhile, secondary data in this study is the source of data obtained indirectly, however, according to the Manpower Act, books, journals, articles related to the research topic. Methods of data collection were carried out by means of observation, interviews, and documentation.

DATA ANALYSIS METHOD

The collected data will be analyzed by means of qualitative analysis. The analysis steps are as follows:

1. The study conducted data collection at PT. Pancaran Samudera Transport, Jakarta through interviews, then analyzes the results of interviews with informants to find out the payroll system and procedures in an effort to support the efficiency of labor costs. Then the researcher presented the research with a qualitative descriptive method to describe the real phenomenon, see the possible problems to be faced, and find solutions to existing phenomena.

2. After the data is collected then the researcher will further analyze the results of interviews, observations and documentation which are grouped into several sections, then will be drawn into the flowchart of each section to analyze how the system and procedures are associated with adequate internal control theories and then concluded.

DISCUSSION

Internal Control System

Hery (2013) Defining internal control is a set of policies and procedures to protect company assets from all forms of misuse, ensuring the availability of accurate company accounting information, and ensuring that all legal provisions or regulations and laws and management policies are complied with as implemented by all company employees.

Purpose of Internal Control

Mulyadi (2013) The objective of internal control over payroll systems and procedures is divided into two types, namely internal accounting controls and administrative internal controls.

Internal Control System Elements

Mulyadi (2014) defines that in the payroll process of employees in a company there are elements of a controlling structure, namely organizational structure, system of authority and recording procedures, healthy practices, and employees whose quality is in accordance with their responsibilities.

Payroll

Based on the Presidential Regulation of the Republic of Indonesia Number 12 of 2013 concerning Health Insurance, it explains that employees can receive their rights in the form of salaries or wages that are received and expressed in money as a form of compensation from the company or the subject of the employer to employees who are determined and paid according to an employment agreement / agreements, or laws and regulations, including benefits for employees and their families for services that have been performed or will be performed.

Systems and Procedures

The concepts that support payroll and wage accounting systems and procedures are as follows:

1. Documents Used in the Payroll and Wages Accounting System

- a. Supporting Documents for Change of Salary.
 - b. Present Clock Card.
 - c. Hours of Work Card.
 - d. Employee Salary List.
 - e. Recap of Salary List.
 - f. Salary Statement.
 - g. Proof of cash out.
2. Accounting records used in payroll and wages accounting systems.
 - a. General journal.
 - b. Product cost card.
 - c. Fee Card.
 - d. Employee income card.
 3. Related functions in the payroll and wages accounting system.
 - a. Civil Service Function.
 - b. Timing Function.
 - c. Payroll Builder Function.
 - d. Accounting Functions.
 - e. Financial Function.
 4. The Network of Procedures That Form the Payroll and Wages Accounting System.
 - a. Employee Admissions and Placement Procedures.
 - b. Procedure for Recording Time Attend and Working Time.
 - c. Salary Calculation Procedure.
 - d. Salary Payment Procedure.

Table 1 : Implementation of Internal Control Over Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta

No	Information	Component	Theory	PT. Pancaran Samudera Transport, Jakarta	Statement	Corresponding / Uncorresponding
1	Internal Control	Internal Control Purposes	Purpose of Internal Control Over Payroll Systems and Procedures according to Mulyadi (2013) are : 1. Existence or Existence 2. Completeness 3. Classification 4. Be on time 5. Posting and summarizing	Purpose of Internal Control Over Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta are: 1. Existence or Existence 2. Completeness 3. Classification 4. Be on time 5. Posting and summarizing	Purpose of Internal Control of Payroll Systems and Procedures and Purpose of Internal Control of Payroll Systems and Procedures in maintaining company activities at PT. The radiance was carried out as it should.	Corresponding

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			<p>The purpose of internal control over payroll systems and procedures in maintaining company activities according to Messier (2014) are :</p> <ol style="list-style-type: none"> 1. Occurrence 2. Completeness 3. Accuracy 4. Split Boundary (Cut Off) 5. Classification 	<p>Purpose of Internal Control Over Payroll Systems and Procedures in maintaining company activities at PT. Pancaran Samudera Transport, Jakarta are :</p> <ol style="list-style-type: none"> 1. Occurrence 2. Completeness 3. Accuracy 4. Split Boundary (Cut Off) 5. Classification 		
		Elements of Internal Control	<p>Elements of Internal Control Over Payroll Systems and Procedures according to Mulyadi (2014) are :</p> <ol style="list-style-type: none"> 1. Organizational structure 2. Authority System and Recording Procedure 3. Healthy Practices 4. Employees whose quality is in accordance with their responsibilities 	<p>Elements of Internal Control Over Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta are :</p> <ol style="list-style-type: none"> 1. Organizational structure 2. Authorization System 3. Recording Procedure 4. Healthy Practices 	<p>Elements of Internal Control Over Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta is in accordance with the existing theory as a whole, there is no significant difference.</p>	Corresponding
2	Payroll Systems and Procedures	Related Functions	<p>Functions - Related Functions in Payroll Systems and Procedures according to Mulyadi (2016) are :</p> <ol style="list-style-type: none"> 1. Staffing Function 2. Time Attendance 	<p>Functions - Related Functions in Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta are :</p> <ol style="list-style-type: none"> 1. Staffing Function 2. Time Attendance Function 3. Payroll Maker function 	<p>Related functions in the Payroll System and Procedure at PT. Pancaran Samudera Transport, Jakarta is in accordance with the existing theory, it's just that at PT. Pancaran Samudera</p>	Corresponding

			<p>Function</p> <p>3. Payroll Maker function</p> <p>4. Accounting Functions</p> <p>5. Financial Function</p>	<p>4. Accounting Functions</p> <p>5. Director</p>	<p>Transport, Jakarta the HRGA function is more dominant in the company's payroll process so that after completion it is immediately validated by the Director</p>	
		Documents - Documents Used	<p>Documents Used in the Personnel System and Payroll Accounting Systems according to Mulyadi (2016) are :</p> <ol style="list-style-type: none"> 1. Supporting Documents for Change of Salary 2. Present Hour Card 3. Hours of Work Card 4. List of Employee Salaries 5. Recap of Salary List 6. Statement of Salary 7. Proof of Cash Out 	<p>Documents Used in Personnel Systems and Payroll Accounting Systems at PT. Pancaran Samudera Transport, Jakarta are :</p> <ol style="list-style-type: none"> 1. Supporting Documents for Change of Salary 2. Present Hour Card 3. List of Employee Salaries 4. Recap of Salary List 5. Statement of Salary 6. Proof of Cash Out 7. Employee Attendance List 8. Recap of Employee Attendance List 9. Salary Slip 10. Proof of Transfer 11. Employee Data 12. Letter of Duty 	<p>Documents Used in the Personnel System and Payroll Accounting System at PT. Pancaran Samudera Transport, Jakarta is very much in accordance with the existing theory, it's just that there is no working hour card, because attendance is already using finger print, and the documents used are more complete because of the growing era of companies increasingly using technology that supports Labor Cost Efficiency</p>	Corresponding
		Accounting Records Used	<p>Accounting records used in payroll systems and procedures according to Mulyadi (2016:) are :</p> <ol style="list-style-type: none"> 1. General journal 	<p>Accounting Records Used in Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta are :</p> <ol style="list-style-type: none"> 1. General journal 2. Fee Card 	<p>Accounting Records Used in Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta is in accordance with the existing</p>	Corresponding

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			2. Product Cost Card 3. Card Fees 4. Employee Income Card	3. Employee Income Card 4. Daily Cash Report 5. Ledgers	theory, it's just that there is no product cost card because it is in accordance with the Company Profile	
		Network of Related Procedures	Network of Procedures Related to Payroll Systems and Procedures according to Mulyadi (2016: 385) are : 1. Employee Admissions and Placement Procedures 2. Time Recording Procedure (Time Present and Working Time) 3. Salary Calculation Procedure 4. Salary Payment Procedure	Network of Procedures Related to Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta are : 1. Employee Admissions and Placement Procedures 2. Timing Procedure (Time Present) 3. Salary Calculation Procedure 4. Salary Payment Procedure	Network of Procedures Related to Payroll Systems and Procedures at PT. Pancaran Samudera Transport, Jakarta is in accordance with the existing theory, it's just that recording work time is already using finger print which is easier and more efficient	Corresponding

The discussion on the results conducted at PT. Pancaran Samudera Transport, Jakarta relating to functions related to the payroll and wage system, documents used in the payroll and wage accounting system, accounting records used in the payroll and wage accounting system, network procedures in the payroll and wage accounting system, and control purposes. internal and internal control elements of payroll and wages. Further discussion of these various matters and according to the theory put forward by Mulyadi (2016) about these various things and according to the theory put forward by Mulyadi (2016: 289-385) are as follows :

1. System and Procedure of Payroll and Wages at PT. Pancaran Samudera Transport, Jakarta:

a. Functions Related to Payroll and Wage Accounting Systems

The process of payroll and wages for employees in the company must involve several functions, including the staffing function, the time keeping function, the payroll function, the accounting / finance and accounting function, and the financial function.

From the description of the research results above, it can be seen that the functions related to payroll and wages at PT. Pancaran Samudera Transport, Jakarta has an HRGA function, a time keeping function, a payroll maker, an accounting / finance and accounting function, and a director.

The staffing function is carried out properly by the HRGA department, by organizing employee selection and placement as needed. The function of keeping employee attendance done by the HRGA department has not carried out their duties properly because when employees fill in attendance using finger print, the HRGA section does not supervise the reason because by using finger print it is impossible for employees to commit fraud such as absences.

The function of making payroll and wages is carried out by the HRGA department, but the Accounting section also checks the salary and wage summary from the data submitted by the Finance department to be paid via the bank.

b. Documents used in the accounting system for payroll and wages

Documents used as the basis for payroll and wages include supporting documents for changes in salary and wages, attendance cards, working hours cards, employee payrolls, recapitulation of salary lists, salary statements and proof of cash out.

From the description of the analysis results above, it can be seen that the documents used in the payroll and wage process really fulfill the payroll system and procedures, because the documents created by the company are complete and in accordance with the theory of the payroll accounting system. The company has provided each employee with an online paycheck, so that at the end of each month the employee receives a salary transfer and gets a slip via email with a password and each person is different, so that the confidentiality is maintained.

c. Accounting Records Used in Payroll and Wage Accounting Systems

The accounting records used in the payroll and wage system include general journals, product cost cards, expense cards and employee income cards. Notes used at PT. Pancaran Samudera Transport, Jakarta, namely general journals, ledgers, cash daily reports, and employee income cards. Therefore, the accounting system for payroll and wages related to accounting records has complied with the requirements that must be met.

d. The Network of Procedures that Form the Payroll and Wages Accounting Information System of PT. Pancaran Samudera Transport, Jakarta

The process of payroll and wages for employees in the company there are several networks of interconnected procedures. The payroll procedure network consists of procedures for hiring and placing employees, procedures for recording time attendance, procedures for recording working time, procedures for calculating salaries, procedures for paying salaries. The existing network of procedures at PT. Pancaran Samudera Transport, Jakarta, namely procedures for hiring and placing employees, procedures for recording employee attendance times, procedures for calculating salaries and procedures for paying employee salaries.

Procedures for recruitment and placement of employees at PT. Pancaran Samudera Transport, Jakarta is carried out according to the existing theory. Using job analysis as determining the nature and condition of a job and determining the nature and skills of the person needed to be able to carry out a job properly, so that PT. Pancaran Samudera Transport, Jakarta, in selecting new employee candidates and assigning employees very carefully and carefully. This selection is carried out in order to make new employees who are competent and productive, therefore they must first be selected, hired according to their expertise, trained (training), as well as their achievement value.

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Procedure for recording employee attendance at PT. Pancaran Samudera Transport, Jakarta is in accordance with the existing theory. The recording of attendance is organized by the HRGA division. This procedure is carried out so that each employee can do finger attendance by using the attendance machine when they arrive and do it again when they go home. So as to prevent employees from doing things that are not pleasing to such as entrusting attendance to other coworkers, it cannot be done because they use their respective attendance fingers. The HRGA department is in charge of making a recap of the employee attendance list at the end of each month and is responsible for reporting the recap of the employee attendance list to the Director.

Employee salary payment procedures at PT. Pancaran Samudera Transport, Jakarta is quite good and in accordance with the existing theory because the procedure for paying salaries and wages is carried out by the HRGA division, there is a division of tasks between the maker of the wage payroll and the payment of wages. This is done because the company considers it more efficient if those who pay salaries and wages are the part that makes the list of salaries and wages because those who know more about the details of the salaries and wages that employees will receive. This is done by the HRGA function itself, because salaries are confidential, so that the Accounting and finance department only receives salary summaries, which will be journalized and then paid using data transfers and uploading to Bank Mandiri. The procedure for paying employees' basic salaries every month is carried out by transferring salary money to the accounts of each employee.

The network of procedures that make up the payroll accounting information system at PT. Pancaran Samudera Transport, Jakarta is good enough and in accordance with the previous theory. Payment of employee benefits and transfer of basic salaries to the account of each employee is done by HRGA and a recap of the employee attendance list is done by HRGA. There are weaknesses in the procedure for recording employee attendance, namely the supervision of filling out employee attendance lists is still carried out by the accounting department. The filling out of the employee attendance list should be supervised by the HRGA Department. Recap of employee attendance list should also be made by the timekeeping function.

CONCLUSION

Based on the results of research and discussion that has been obtained by researchers from the theory and analysis results, it can be concluded that:

1. Internal control over payroll systems and procedures at PT. Pancaran Samudera Transport, Jakarta is in accordance with the existing theory with the aim and elements of internal control to support the efficiency of company labor costs. Conducted in accordance with the SOP made by the company in the recruitment process and maintaining the performance of company employees.
2. The organizational structure used by the Company clearly describes the authorities and responsibilities of each function in the organization. The implementation of each policy and procedure is authorized by the competent official to guarantee its correctness, such as the existence of a decision letter for each employee's appointment, dismissal, transfer and promotion.
3. The company's payroll system and procedures are in accordance with the existing theory, have met the internal control requirements for separation of authority and responsibility, so that the payroll process at the company runs on time and is adequate because it meets the elements of internal control.

SUGGESTION

Based on the conclusions and research results that have been conducted by the researcher, it can be recommended that suggestions to be considered as input in further research are as follows:

Researchers see that PT. Pancaran Samudera Transport, Jakarta has carried out its operational activities well, where the company has followed the internal control guidelines for the payroll system and procedures in accordance with the existing theory and the components of the salary are in accordance with the standards of the Law on Manpower which is regulated in Law Number 13 year 2003.

Companies make use of good information technology in processing computerized payroll so that it is more efficient. However, it can be refined again because not every document includes the author and validator of the document, in the procedure for recording employee attendance, there are still weaknesses, namely supervision of filling out employee attendance lists is still carried out by the accounting department, not entirely effective because employee absences are not supervised especially for employees who work in a field that conducts attendance manually so that it can cause the risk of being absent and the occurrence of miscalculations and other fraudulent acts.

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Pendidikan Formal

2002 – 2008 : SDN 1 Pesawahan Bandar Lampung
2008 – 2011 : SMPN 6 Bandar Lampung
2011 – 2014 : SMAN 4 Bandar Lampung
2016 – 2020 : STIE INDONESIA, Jakarta

Pendidikan Non Formal

2019 : Brevet Pajak A & B di LPSTEI
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Pengalaman Organisasi

2011 – 2012 : Anggota OSIS SMAN 4 Bandar Lampung
2012 – 2013 : Wakil Ketua Paskibra SMAN 4 Bandar Lampung
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