



Analysis of the effectiveness of the employee payroll accounting information system at the PTPN II sei semayang central workshop

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ABSTRACT

In this research, there are still weaknesses in monitoring the recording of overtime hours which can result in potential fraud in calculating employee working hours. This research uses qualitative research methods with data collection techniques including interviews, observation and document analysis. The results of research on the Payroll Accounting Information System at PTPN II Sei Semayang Central Workshop are in accordance with PSAK No. 24. The payroll accounting information system is considered adequate in supporting the company's internal management.

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1. INTRODUCTION

Economic developments, both domestic and international, tend to encourage progress in the business world and trigger healthy competition and increased ethical business practices. This requires companies to be able to monitor and respond to developments that occur. Companies must maximize the use of their resources to grow and be sustainable. In line with business development, operational activities also increase as a means to achieve the main goal, namely getting maximum profits (Liza Mutia & Arnida Wahyuni Lubis, 2023). In the world of organizations, companies play an important role in creating and creating a productive, efficient and effective workforce. Employees must be able to understand and carry out their duties effectively in the workplace. Lack of human resources can make a company unable to function properly and complicate company goals. (Harahap, Harmain, and Syafina 2022). Effective information systems management can be very profitable for companies, especially with the use of information technology. This has the potential to make significant positive contributions, such as the transition from manual to automated procedures. Existing information systems can be combined with the latest technology, providing a beneficial effect on company performance in general (Liza Mutia & Arnida Wahyuni Lubis, 2023). The use of accounting information is a process, a method of accessing accounting information and using it to make financial decisions in making choices between alternative actions (Nurwani and Safitri 2019). A reliable information system helps companies build competitive advantages to be able to compete with other companies.

Information itself is a series of data that has been processed into a format that is valuable for users in making decisions (Sadiah, 2021).

The company's accounting information system provides support to management in obtaining correct and essential data that will be used in making important decisions to pursue corporate targets, especially related to the distribution of compensation including wages and incentives for staff. High salary costs can increase the risk of abuse (Mulia et al., 2022). According to Mursidah et al. (2020), payroll and compensation information systems are very vital for companies, so that related functions must be clearly separated and their respective responsibilities must be well defined (Fitri Handayani, 2022). Designing a reliable accounting information system can produce an information system that is accurate and reliable. Accounting information has a crucial role in every company, providing important data regarding the company's principles, direction and objectives, as well as internal controls. Even though accounting information systems can operate without computers, the role of computers in processing human tasks in the system is very important to support the smooth running of the system (Umar et al., 2023).

Based on the opinion of Wiranna (2019), basic components that work together to achieve a common goal form a system. From an input and output point of view, a system can be seen as a circuit that receives input and produces output. Another way to think about systems is in terms of procedures or operations, which are collections of steps intended to carry out specific tasks within an organization. An accounting system created to handle payroll transactions and payment procedures is called a payroll system. The payroll system must be managed appropriately and professionally, so that there is no employee dissatisfaction which can reduce productivity and be detrimental to the company (Nababan, 2021). Among the most important resources for a business are its employees. It is the organization's duty to compensate staff members for their services with fair and timely salaries, bonuses and bonuses. The aim is to increase staff morale and loyalty (Hotman Purba et al., 2021).

The important role of human resources in achieving organizational performance with human resources. This means that the capabilities of human resources must be truly tested so that they are able to carry out all the work assigned to them well and provide perfect efficiency both quantitatively and qualitatively. Apart from that, when working, you must always be motivated to stay enthusiastic about your work (Hendra 2020). Employees who have contributed to the company are entitled to compensation, one of which is a salary (Panjaitan, & Nasution, 2022). Workers are encouraged to give their best effort because they will feel satisfied if their pay is commensurate with their work and skills. Payroll management that does not follow established processes will cause frustration for employees. For companies, salaries are quite a large expense and have many potential risks, such as manipulation and waste. Therefore, company leaders must pay attention to internal controls related to payroll management (Panjaitan, & Nasution, 2022).

Salary is a reward given by a company to its employees for the use of their labor. Salary has an important influence on the level of employee morale, but if it is deemed inadequate, it can reduce morale and cause anxiety. Therefore, relevant information is needed as a means of communication in making decisions regarding salary (Dince et al., 2023). Payroll management requires accuracy in determining, grouping, reporting and payments. Operational problems related to payroll include accounting errors, frequent misuse by certain parties which can result in losses for the business, and other problems (Intishar & Muanas, 2018).

Based on the phenomenon that exists in the company, namely that there are still errors in recording employee working hours, causing the system to not function, recording overtime which causes losses to employees who have done overtime while working will be paid for next month.

Nama : Fajar Hidayah Tullah			Golongan : IA/00			Gaji (Upah) : 2.710.495			Rp 15.667,60		
Jabatan : Op. CH			Kebun : Hevetia			Tarif Lembur/Jam			Rp 15.667,60		
Tanggal	Jumlah Jam			Hari-Hari				Paraf Ka Seksi sbim Lembur	Jenis Pekerjaan dan Rekening yg dibebankan	Paraf Kep. Seksi stlh Lembur	
	Dari	Sampai	Jumlah	Biasa	Hari Minggu & Libur						
				Jam Pertama	Sth Jam Pertama	7 Jam Pertama	Setelah 7 Jam Pertama				
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27 01 2024	14,00	17,00	3	1	2				Potong Tebu Mekaris		
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29 01 2024	14,00	20,00	6	1	5				..		
30 01 2024	14,00	20,00	6	1	5				..		
31 01 2024	14,00	17,00	3	1	2				..		
1 02 2024	14,00	17,00	3	1	2				..		
2 02 2024	14,00	20,00	6	1	5				..		
3 02 2024	14,00	18,00	4	1	3				..		
4 02 2024	8,00	17,00	9			7	2		..		
5 02 2024	14,00	19,00	5	1	4				..		
6 02 2024	14,00	20,00	6	1	5				..		
7 02 2024	14,00	19,00	5	1	4				..		
8 02 2024	8,00	18,00	10			7	3		..		
9 02 2024	14,00	20,00	6	1	5				..		
10 02 2024	8,00	18,00	10			7	3		..		
11 02 2024	8,00	14,00	6			6			..		
12 02 2024	14,00	19,00	5	1	4				..		
13 02 2024	14,00	15,00	1	1	0				..		
14 02 2024											
15 02 2024											
Jlh Jam kerja efektif				x 1,5	x 2	x 2	x 3	x 3	x 4		
Jam Bayar Lembur			19 1/2	92	66	24					
Lembur Dibayar			201 1/2	x	15.667,60	=	Rp	3.157.021,63			

Nama : Fadly Pradana			Golongan : IA/00			Gaji (Upah) : 2.710.495			Rp 15.667,60		
Jabatan : Op. CH			Kebun : Hevetia			Tarif Lembur/Jam			Rp 15.667,60		
Tanggal	Jumlah Jam			Hari-Hari				Paraf Ka Seksi sbim Lembur	Jenis Pekerjaan dan Rekening yg dibebankan	Paraf Kep. Seksi stlh Lembur	
	Dari	Sampai	Jumlah	Biasa	Hari Minggu & Libur						
				Jam Pertama	Sth Jam Pertama	7 Jam Pertama	Setelah 7 Jam Pertama				
16 01 2024											
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19 01 2024											
20 01 2024											
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22 01 2024											
23 01 2024											
24 01 2024											
25 01 2024											
26 01 2024											
27 01 2024	14,00	17,00	3	1	2				Potong Tebu Mekaris		
28 01 2024	8,00	14,00	6			6			..		
29 01 2024	14,00	20,00	6	1	5				..		
30 01 2024	14,00	20,00	6	1	5				..		
31 01 2024	14,00	17,00	3	1	2				..		
1 02 2024	14,00	17,00	3	1	2				..		
2 02 2024	14,00	20,00	6	1	5				..		
3 02 2024	14,00	18,00	4	1	3				..		
4 02 2024	8,00	17,00	9			7	2		..		
5 02 2024	14,00	19,00	5	1	4				..		
6 02 2024	14,00	20,00	6	1	5				..		
7 02 2024	14,00	19,00	5	1	4				..		
8 02 2024	8,00	18,00	10			7	3		..		
9 02 2024	14,00	20,00	6	1	5				..		
10 02 2024	8,00	18,00	10			7	3		..		
11 02 2024	8,00	14,00	6			6			..		
12 02 2024	14,00	19,00	5	1	4				..		
13 02 2024	14,00	15,00	1	1	0				..		
14 02 2024											
15 02 2024											
Jlh Jam kerja efektif				x 1,5	x 2	x 2	x 3	x 3	x 4		
Jam Bayar Lembur			19 1/2	92	66	24					
Lembur Dibayar			201 1/2	x	15.667,60	=	Rp	3.157.021,63			

Source: Bengkel Pusat PTPN II

Figure 1. Overtime Hours Data That Doesn't Match Employee Work Reports

PTPN I REGIONAL I				DAFTAR LEMBUR				Akhir periode gaji Bin:		Pebruari	2024
Nama : Taufik				Golongan				IA/00			
Jabatan : OP. NH.7610 S				Gaji (Upah)				2.710.495			
Kebun : Hevetia				Tarif Lembur/Jam				Rp		15.667,60	
Tanggal	Jumlah Jam			Biasa		Hari-Hari		Paraf Ka Seksi sblm Lembur	Jenis Pekerjaan dan Rekening yg dibebankan	Paraf Kep Seksi stlh Lembur	
	Dari	Sampai	Jumlah	Jam Pertama	Stlh Jam Pertama	7 Jam Pertama	Selolah 7 Jam Pertama				
16 01 2024											
17 01 2024											
18 01 2024											
19 01 2024											
20 01 2024											
21 01 2024											
22 01 2024											
23 01 2024											
24 01 2024											
25 01 2024											
26 01 2024											
27 01 2024	14,00	18,00	4	1	3				Side Tiping		
28 01 2024	8,00	17,00	9			7	2		--		
29 01 2024	14,00	21,00	7	1	6				--		
30 01 2024	14,00	21,00	7	1	6				--		
31 01 2024	14,00	18,00	4	1	3				--		
1 02 2024	14,00	18,00	4	1	3				--		
2 02 2024	14,00	21,00	7	1	6				--		
3 02 2024	14,00	20,00	6	1	5				--		
4 02 2024	8,00	19,00	11			7	4		--		
5 02 2024	14,00	20,00	6	1	5				--		
6 02 2024	14,00	21,00	7	1	6				--		
7 02 2024	14,00	20,00	6	1	5				--		
8 02 2024	8,00	21,00	13			7	6		--		
9 02 2024	14,00	21,00	7	1	6				--		
10 02 2024	8,00	20,00	12			7	5		--		
11 02 2024	8,00	17,00	9			7	2		--		
12 02 2024	14,00	21,00	7	1	6				--		
13 02 2024	14,00	15,00	1	1	0				--		
14 02 2024											
15 02 2024											
Jlh Jam kerja efektif			127	13	60	35	19	0	0	0	
Jam Bayar Lembur				x 1,5	x 2	x 2	x 3	x 3	x 4		
Lembur Dibayar				19 1/2	120	70	57				
				266 1/2		x	15.667,60	=	Rp.	4.175.415,71	

PTPN I REGIONAL I				DAFTAR LEMBUR				Akhir periode gaji Bin:		Pebruari	2024
Nama : Mico Febrian				Golongan				IA/00			
Jabatan : OP. NH.7610 S				Gaji (Upah)				2.710.495			
Kebun : Hevetia				Tarif Lembur/Jam				Rp		15.667,60	
Tanggal	Jumlah Jam			Biasa		Hari-Hari		Paraf Ka Seksi sblm Lembur	Jenis Pekerjaan dan Rekening yg dibebankan	Paraf Kep Seksi stlh Lembur	
	Dari	Sampai	Jumlah	Jam Pertama	Stlh Jam Pertama	7 Jam Pertama	Selolah 7 Jam Pertama				
16 01 2024											
17 01 2024											
18 01 2024											
19 01 2024											
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21 01 2024											
22 01 2024											
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24 01 2024											
25 01 2024											
26 01 2024											
27 01 2024	14,00	18,00	4	1	3				Side Tiping		
28 01 2024	8,00	17,00	9			7	2		--		
29 01 2024	14,00	21,00	7	1	6				--		
30 01 2024	14,00	21,00	7	1	6				--		
31 01 2024	14,00	18,00	4	1	3				--		
1 02 2024	14,00	18,00	4	1	3				--		
2 02 2024	14,00	21,00	7	1	6				--		
3 02 2024	14,00	20,00	6	1	5				--		
4 02 2024	8,00	19,00	11			7	4		--		
5 02 2024	14,00	20,00	6	1	5				--		
6 02 2024	14,00	21,00	7	1	6				--		
7 02 2024	14,00	21,00	7	1	6				--		
8 02 2024	8,00	21,00	13			7	6		--		
9 02 2024	14,00	20,00	6	1	5				--		
10 02 2024	8,00	20,00	12			7	5		--		
11 02 2024	8,00	17,00	9			7	2		--		
12 02 2024	14,00	21,00	7	1	6				--		
13 02 2024	14,00	15,00	1	1	0				--		
14 02 2024											
15 02 2024											
Jlh Jam kerja efektif			127	13	60	35	19	0	0	0	
Jam Bayar Lembur				x 1,5	x 2	x 2	x 3	x 3	x 4		
Lembur Dibayar				19 1/2	120	70	57				
				266 1/2		x	15.667,60	=	Rp.	4.175.415,71	

Source : Bengkel Pusat PTPN II

Figure 2. Overtime Hours Data Corresponding to Employee Work Reports

From the data in Figure 1, it is recorded that overtime paid was 201 hours, which should have been paid in accordance with the work report in table 2, namely 266 hours. Therefore, there are still errors in recording overtime hours which should have been recorded in accordance with the work report so as not to result in losses to employees in receiving salaries. The real.

PTPN I REGIONAL I			DAFTAR LEMBUR						[Akhir periode gaji Bin. Februari 2024	
Nama : Gilang Iqvani			Golongan : K/02						2.710.495	
Jabatan : OP_NH 7610 S			Gaji (Upah) :						15.667,50	
Kebun : Hevetia			Tarif Lembur/Jam :						Rp	
Tanggal	Jumlah Jam		Jumlah	Biasa		Hari-Hari		Paraf Ka Seksi stlm Lembedur	Jenis Pekerjaan dan Rekening yg dibebankan	Paraf Kep.Seksi stlm Lembedur
	Dari	Sampai		Jam Pertama	Sisa Jam Pertama	7 Jam Pertama	Sesudah 7 Jam Pertama			
16 01 2024										
17 01 2024										
18 01 2024										
19 01 2024										
20 01 2024										
21 01 2024										
22 01 2024										
23 01 2024										
24 01 2024										
25 01 2024										
26 01 2024										
27 01 2024	14,00	17,00	3	1	2				Side Taping	
28 01 2024	8,00	14,00	6			6			--	
29 01 2024	14,00	19,00	5	1	4				--	
30 01 2024	14,00	19,00	5	1	4				--	
31 01 2024	14,00	17,00	3	1	2				--	
1 02 2024	14,00	18,00	4	1	3				--	
2 02 2024	14,00	21,00	7	1	6				--	
3 02 2024	14,00	20,00	6	1	5				--	
4 02 2024	8,00	19,00	11			7	4		--	
5 02 2024	14,00	20,00	6	1	5				--	
6 02 2024	14,00	21,00	7	1	6				--	
7 02 2024	14,00	21,00	7	1	6				--	
8 02 2024	8,00	21,00	13			7	6		--	
9 02 2024	14,00	20,00	6	1	5				--	
10 02 2024	8,00	20,00	12			7	5		--	
11 02 2024	8,00	17,00	9			7	2		--	
12 02 2024	14,00	21,00	7	1	6				--	
13 02 2024	14,00	15,00	1	1	0				--	
14 02 2024										
15 02 2024										
Jlh Jam kerja efektif										
Jam Bayar Lembur				x 1,5	x 2	x 2	x 3	x 3	x 4	
Lembur Dibayar				19 1/2	108	68	51			
				246 1/2		x	15.667,50			Rp. 3.862.063,68

Figure 3. Overtime Hours Data That Does Not Match Employee Work Reports

From the data in Figure 3, it is recorded that overtime paid was 246 hours, which should have been paid in accordance with the work report in table 2, namely 266 hours. Therefore, there are still errors in recording overtime hours which should have been recorded in accordance with the work report so as not to result in losses to employees in receiving salaries. The real.

Based on the results above, there are weaknesses in monitoring the recording of overtime hours, which can result in potential fraud in calculating employee working hours. In this research, the payroll system at the PTPN II central workshop was not said to be fully effective, this can be seen from the weakness in monitoring the recording of overtime hours.

A well-designed incentive program should ensure the satisfaction of its constituents in a way that fosters a productive and constructive work environment. Organizational members will suffer if they are dissatisfied with the rewards given, such as increased salaries, absenteeism rates, accidents, complaints, strikes, and transfers to other organizations with higher salaries. The failure of an organization to implement a satisfactory compensation system for employees not only causes the loss of quality workers, but also fails to compete in the labor market (Banjar, 2022).

Apart from accounting and payroll systems, human resources (HR) are also important factors that need to be considered by state institutions in achieving their goals. In return for these resources, the agency provides gifts, one of the components of which is a salary (Ginting 2021). With increasing company activity, an accounting system was designed for each activity, including payroll activities (Panjaitan, and Nasution 2022). Every business needs an efficient and organized payroll system to make it easier for managers to manage employee salaries. With a good system, supervision can be more effective in preventing abuse and fraud. Therefore, implementing an appropriate compensation system will have a positive impact on the performance of the company and its employees (Risjad Arhamullah Nadialista Kurniawan, 2021)

High-quality employees can help a company to survive, because without employees a company cannot survive on its own. The continuity of company operations cannot be separated from the important role of employees. Personnel efficiency in the company is supported by the accounting system in the company. Employees have the right to receive compensation from the company for their work contributions. Employees are given bonuses after they work for the company (Found et al. 2021).

The income received by employees is one of the main elements that contributes to their effectiveness and attitude in fulfilling their work and responsibilities in the organization. A high level of performance can advance a company's work results, which in turn expands profit margins. In most

situations, wages are paid to workers every month as a method of compensation or rights granted by institutions or companies.

Determining salary levels is a sensitive issue that is not easy for companies. To avoid errors due to negligence and inaccuracy in determining, classifying, bookkeeping and paying salaries, it is necessary to regulate work levels in accordance with applicable regulations. Furthermore, policies, structures and work methods need to be supported with documents or records that match organizational standards. If a company has an inefficient financial recording system, this can cause negative consequences, including inaccurate payment and distribution of costs according to existing agreements. The presence of an effective financial recording system can avoid fraud, illegal alteration of financial data, and delays in the process of paying employees' wages (Minimax et al. 2022).

2. RESEARCH METHOD

The research carried out at the PTPN II Sei Semayang Central Workshop was a qualitative study that focused on evaluating the effectiveness of the accounting information system implemented by the company. The data obtained and analyzed is primary data collected directly from sources in the field. The method used to collect this data is through direct observation of the system used by the company for payroll accounting. The research technique used is descriptive, including the stages of identification, data collection, data clarification, analysis, comparison with theory, drawing conclusions, and providing constructive suggestions.

3. RESULTS AND DISCUSSIONS

Result

The Central Workshop Unit is part of the PT Perkebunan Nusantara II business entity which provides special services for 'Special Markets' operating within PT Perkebunan Nusantara II, especially in terms of agricultural mechanization as well as the repair and production of technical goods including agricultural equipment and factory components. In research conducted at PT. Perkebunan Nusantara II Sei Semayang, there were interview activities involving three informants, namely Mrs. Ade Yeni Siregar S.E, Mr. Ibnu Deansyah, and Fajar Hidayah Tullah. Based on interviews conducted with Mrs. Ade Yeni Siregar S.E, information was obtained that the payroll accounting information system at PT. Perkebunan Nusantara II Sei Semayang is handled by the finance department which is specifically responsible for paying employee salaries, and the payroll process is carried out at the end of every month, precisely on the 25th.

In implementing the payroll accounting information system at PTPN II, the Recitation System is carried out by the HR department at the PTPN II head office, using the following documents: letters supporting salary changes, employee salary lists, and a list of overtime worked by the Central Workshop Unit. The Central Workshop Unit Section makes a list of overtime based on proof of employment documents and is made in accordance with overtime calculation regulations.

The financial recording system for payroll at PTPN II has been proven to operate effectively, reducing the potential for errors and fraud in the company environment. The use of financial documents such as payroll tables, payroll reports, pay slips and salary payment documentation at PTPN II has been identified as adequate, all of which have been integrated into an application system to reduce errors in the salary payment process. However, there are problems with the payroll accounting information system at PTPN II, namely weaknesses in the employee working time recording system which does not yet utilize modern time recording machines such as finger print systems, as well as the absence of proper supervision of the attendance recording process, which can open up opportunities for absenteeism fraud. by employees.

The conclusion from the interview with the resource person, Mr. Ibnu Deansyah, is that overtime hours according to the work completed may result in errors in calculating the overtime hours. For example, when the calculation is that workers can get 4 hours, it turns out they only get 2 hours after work. Because of this, there are many errors that occur in the accounting information system in overtime hours which should have been adjusted in terms of the overtime hours that have been listed

when after work, the overtime given does not match what is done, sometimes it can change at any time in the hours. overtime that should be the right overtime time can become inappropriate, because the office system reduces it for the reason of reducing overtime costs for employees. Because the costs incurred at the PTPN II central workshop are too high, errors in recording overtime often occur. Sometimes you want to write off the overtime in the workshop so that when you get to the head office it is already the result of the recap at the central workshop.

The conclusion from the results of the interview with the resource person, Mr. Fajar Hidayah Tullah, is that losses to employees due to errors in recording the accounting information system in overtime hours at the PTPN II central workshop could result in inaccurate payment of overtime hours, incorrect calculations, or even loss of working hours data which could result in resulting in a reduction in the salary that employees should receive.

Discussions

Studies carried out at PT. Perkebunan Nusantara II Sei Semayang examines the wage payment system, explores related processes, uses documents, records financial transactions, and examines related functions. The following is an in-depth explanation regarding these topics:

Payroll Accounting Information System at PTPN II Sei Semayang

Payroll process at PT. Perkebunan Nusantara II Sei Semayang includes the following activities:

Updating the payroll master data file

The research results show that the payroll system activities at PTPN II are in accordance with the theoretical framework that has been presented. At PT Perkebunan Nusantara II Sei Semayang, comprehensive business processes have been carried out, including the use of a computerized payroll system. The first procedure in this payroll mechanism involves updating the files, which includes the acceptance of new employees, termination of employment, as well as modifications in the salary structure or deductions. Information about employees who have left the company is not immediately eliminated because this information is still needed for the company's reporting needs. Updating salary master data is carried out online by the human capital division to ensure that subsequent salary payments use the latest data.

Validate time and attendance data

Based on the employee attendance system at PT. Perkebunan Nusantara, recording employee attendance is carried out through fingerprint verification which is automatically organized in the system. However, this deletion of attendance data is carried out manually at the work site supervised by the Human Resources department (Adillah & Lubis, 2023).

Prepare payroll.

The salary payment preparation process is the third step in the payroll system, where a pay slip is created with details that include gross wages, deductions and the net amount received by the employee. The salary slip is the basis for authorizing salary transfers to the company's bank account. However, observations made by researchers showed that there were complaints from employees regarding the lack of salaries they received, which was caused by the exclusion of overtime pay in pay slips. Through confirmation by interviews with HR welfare staff, it was confirmed that this issue existed. The reason for this problem is because the calculation of overtime wages has not been input into the system or an error in the number of overtime hours, which occurs due to the overtime recording system and employee attendance at the PTPN II Sei Semayang central workshop which is still done manually.

Issue payroll

From interviews with accounting staff and HR welfare staff, the two sources conveyed a similar salary payment process. This process begins with a calculation by the finance department of the amount of salary each employee will receive, including all deductions, bonuses, as well as gross and net income.

Utilizing a computerized system allows these calculations to take place quickly, effectively and efficiently. Once recapped, the salary amount that has been validated by the PTPN II head office will be transferred to the employee's account automatically. Employees can then view their salary details in the payslip provided by PTPN II's finance department, which includes complete information regarding net income, deductions, bonuses and gross income. This makes it easier for employees to review their total salary and if an error occurs, they can immediately coordinate with financial staff.

If there is a lack of salary payment, employees have the right to submit a complaint to PTPN II through the finance staff in the payroll department, where the lack of payment will usually be transferred to the following month. After the salary transfer is carried out, the accounting department will record the payroll transaction as part of managing the company's salary expenses, which will be used in calculating profit and loss and preparing the company's annual report. This information can then be used as a basis for directors and management to make decisions regarding employees and the company's salary structure.

Pay taxes and other deductions.

Finance staff said that taxes are an obligation set by the government and must be obeyed by all citizens. Each employer must distribute a specified percentage of its employees' total gross salary until it reaches a predetermined annual maximum limit. They also have a responsibility to ensure that tax deductions from employee wages are calculated accurately and paid on time. Tax payment records, which relate to Income Tax (PPH) debts, are managed by the accounting department. Input data from the salary master is used until the tax payment stage. Errors in entering data can cause errors in calculating the tax that must be paid by employees. Therefore, it is very important for the process of inputting employee master data to be carried out with precision and care.

Functions in Employment at PPTPN II Sei Semayang Center Workshop

- 1) The responsibilities of the personnel department include the recruitment process, job placement, determining salary scales, dismissal, and providing other benefits to employees.
- 2) Responsibility for documenting employee attendance is regulated by the attendance registration function, which has now been strengthened by the use of fingerprint scanner technology, eliminating the need to monitor employee attendance or tardiness manually.
- 3) The responsibility of the payroll or finance function involves preparing a detailed payroll list, including the total gross income of employees and all types of deductions required.
- 4) The responsibility of the accounting function is to document all obligations, such as employee debts, which will be integrated into the company's general journal and general ledger. (Vinastri et al., 2019)

Effectiveness of the Payroll Accounting Information System at PTPN II Sei Semayang Central Workshop

The Payroll Accounting Information System implemented at PTPN II has proven to be very effective in supporting the company's payroll process and complying with established policies by implementing the main internal control principles, including:

- 1) A clear and firm organizational structure in dividing functional responsibilities, which PTPN II Sei Semayang has succeeded in implementing well.
- 2) An authority system and recording procedures whose design provides adequate protection for the company's assets, profits, income and expenses. PTPN II has implemented coordinated methods and tools to protect company assets, including the use of computerized systems and neat bookkeeping as a medium for recording and archiving company data.
- 3) Implementation of good practices in carrying out duties and functions in each organizational unit, where at PTPN II there is a clear division of responsibilities in each department.

Employees are selected based on qualifications that match their job responsibilities. At PTPN II, the placement of employees in a position is not only based on education level, but also consideration

of the performance and achievements that have been demonstrated in their field, which also reflects management's trust in its employees (Wulandari & Dewi, 2019).

Table 1. Accounting Treatment of Short-Term Employee Benefits at PT. Perkebunan Nusantara II Sei Semayang PSAK No. 24

Aspects of Accounting Treatment	PT. Perkebunan Nusantara II Sei Semayang	fitness
Confession	Rewards are recorded when the employee has completed his service or when the employee has fulfilled his duties.	The salary was recorded as income in accordance with PSAK No. 24, however, recording errors still occurred
Evaluation	'In evaluating salary costs, the company proposes and considers all salary components, such as: Basic salary, overtime, social taxes and compensation which is the employee's own rights.'	In accordance: Because the company evaluates short-term paid leave, the salary evaluation carried out follows PSAK No.24
Presentation	"In business, salaries are reported as payroll costs and included in the company's operating costs, thereby reducing the company's profits."	"Salary displays are made in accordance with accounting standards PSAK No.1 and PSAK No.24. PT. Perkebunan Nusantara II Sei Semayang only offers short-term paid leave".

In the recognition of benefits, it is recorded when the employee has completed his service or when the employee has fulfilled his duties. The salary is recorded as income in accordance with PSAK No. 24, however, recording errors still occur. The company advises and takes into account all wage components in the salary cost evaluation assessment, including basic salary, overtime, social taxes and compensation to which employees are entitled. In addition, this is appropriate because short-term paid leave is evaluated by the company, PSAK No. 24 followed in the salary review process. The salary display is prepared in accordance with PSAK No. 1 and PSAK No. 24, but is shown in business presentations as a payroll expense and included in the company's operating expenses, which lowers the company's revenue. Only short-term paid leave costs are provided by PTPN II Sei Semayang Central Workshop.

Constraints on the Payroll Accounting Information System at PTPN II Sei Semayang

The results of interviews with payroll and HR staff show that the company experiences frequent obstacles related to the manual attendance system, which can result in errors in recording employee attendance times, thereby affecting the accuracy of salaries received. In addition, companies located in rural areas often experience slow network problems and power outages that cut off connections, hampering work because PTPN II relies on computerized systems. When the network is disconnected, work cannot continue. Another problem is that the employee attendance system is still manual, namely filling in an attendance book, which can cause payroll errors if employees forget to record their attendance in the book.

4. CONCLUSION

The following points can be used to summarize the results of research regarding the effectiveness of employee payroll information systems, which were obtained from research conducted at PT Perkebunan Nusantara II: Implementation of the Payroll Accounting Information System implemented at PT. Perkebunan Nusantara II Sei Semayang has met the standards of PSAK No. 24 and is in line with existing theory regarding payroll accounting information systems. The effectiveness of the payroll information system at PT. Perkebunan Nusantara II Sei Semayang has been confirmed to be in line with PSAK No. 24. The company continuously updates its systems and has adopted a computerized payroll process, which enables efficient integration and control of data. The use of this computerized system reduces the possibility of errors occurring, including in payroll, although the payroll process still has room to improve its effectiveness. Problems faced in the payroll information system at PTPN II include recording employee attendance which is still done manually and network

disruptions which sometimes hamper the payroll system, thereby disrupting the smooth running of work.

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