Volume 4 Number 2 (2026)
July-December 2026
Page: 732-737

Journal of Creative Power and Ambition (JCPA)
https://edujavare.com/index.php/jcpa
E-ISSN: 3031-4054
DOI: 10.70610/jcpa.1710

Application Of Accounting System As A Form Of Internal Control In Employee Payroll At PT Andika Pratama Abadi

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Article history Submitted: 2026/04/01; Revised: 2026/05/11; Accepted: 2026/07/19

Abstract

This research was conducted at PT Andika Pratama Abadi. The purpose of this research is to determine the effectiveness of internal control activities in the payroll cycle at PT. Andika Pratama Abadi. This type of research is descriptive research by analyzing the elements of internal control at PT Andika Pratama Abadi, such as the control activities of the payroll system, and compare the company's payroll system with an appropriate payroll system. The data collected is secondary data, including the payroll system and other information from the company related to this research. The results show that the analysis of the payroll accounting system at PT. Andika Pratama Abadi indicates significant internal control weaknesses that hinder the efficiency and reliability of the payroll process. There is a lack of proper separation of duties, which increases the risk of errors and fraudulent activities. The manual process is prone to human error. Manual data entry can lead to errors, omissions, or deliberate manipulation of data. The lack of verification can result in undetected errors or fraud. There appears to be no clear authorization control. Handling of physical documents poses a risk if not properly secured

Keywords Payroll System, Internal Audit, Accounting System

INTRODUCTION

Economic growth and business activities in the provision of goods and services are growing rapidly, and technological assistance through systems plays a vital role in ensuring optimal performance in the business world. The role of human resources (HR) in a company is a key factor in business growth. Payroll calculation is one of the primary motivations for HR, specifically employees, to contribute to the company's growth. According to Sujarweni (2015), payroll is the monthly payment for services rendered by employees. Payroll is a crucial element for any company. Therefore, the employee payroll process requires special attention, as it is a fundamental and dynamic element that intricately integrates financial accuracy, regulatory compliance, and employee satisfaction. A well-established payroll accounting system significantly facilitates the process.

A systematic payroll calculation system encompasses the calculation of base salary, wages, bonuses, commissions, and other deductions according to company policy. This process requires careful analysis and calculation, especially when the number of employees is large. The right system can facilitate effective and efficient payroll calculations and improve tax compliance. The use of software in payroll systems plays a fundamental role in compensating employees and contributing to the overall financial health of an organization by maintaining accurate records, tracking benefits, and facilitating tax compliance. As companies grow and develop, payroll management becomes increasingly complex, requiring a strategic approach to address various elements such as overtime, deductions, and compliance with dynamic tax laws.

The numerous documents, forms, and records used require companies to have an appropriate payroll system. Implementing internal controls can be used as a tool to assure company management that the regulations underlying payroll are being complied with. Internal control is a process influenced by the board of directors, management, and other personnel, designed to achieve operational effectiveness and efficiency as well as accurate financial reporting. Internal control tools enable accurate data collection, thereby reducing errors and fraud.

This research was conducted at PT. Andika Pratama Abadi, a limited liability company with offices at Jl. Pulau Sumatera No. 13, Medan Industrial Estate, Medan Deli District. PT. Andika Pratama Abadi operates as an outsourcing labor services company. The company faces several challenges in its payroll system, which faces challenges in determining accurate and timely salary payments to employees. Delays or errors in the payment process can lead to employee dissatisfaction. The large number of documents, forms, and records mentioned above indicates the need for efficient documentation and record-keeping. Weak internal controls in the company, such as ineffective audit processes, increase the risk of errors and opportunities for fraud. The manual payroll process can be time-consuming and prone to errors. The company relies heavily on manual calculations and a lack of automation in its payroll system, thus potentially facing challenges in terms of efficiency and accuracy. Furthermore, there is a communication gap between the various departments or levels of management involved in the payroll process. The lack of regular reviews and assessments of the payroll system also has the potential to affect the accuracy of financial reporting. Some of the issues in PT. Andika Pratama Abadi's payroll process include accuracy and timeliness issues, compliance challenges, documentation issues, system complexity, reliance on internal controls, employee satisfaction issues, lack of automation, and communication gaps.

METHODS

This research was conducted at PT Andika Pratama Abadi, a company engaged in outsourcing labor services. The company is located at Jl. Pulau Sumatera No. 13, Medan Industrial Estate, Medan Deli District. The data unit used is primary data in the form of payroll system control through direct communication and interviews with managers and accounting staff at PT Andika Pratama Abadi. The research conducted is a case study, where concept development and fact collection are carried out without applying hypotheses and using descriptive methods to analyze and compare with theoretical backgrounds.

FINDINGS AND DISCUSSION

A company's payroll accounting system encompasses the process of recording, calculating, and managing employee salaries. This includes monitoring work hours, calculating wages based on hourly rates or salaries, and providing relevant allowances and deductions. This data is detailed in the accounting system and is generally integrated with the HR system. This system is used to prepare financial reports, ensure compliance, and manage employee welfare. Based on the company's organizational structure, a company is divided into several departments, each with distinct duties and responsibilities. Differences in job levels affect salary levels. The higher the position, the greater the responsibility. Therefore, the salary earned must also be commensurate with the responsibilities. The general journal is used by the payroll department to record the distribution of labor costs across each department in the company. Managers are directly involved in determining the salaries to be paid to employees.

The payroll process in a company involves several departments, each of which contributes to the completion of the payroll cycle. The following are findings from the internal control of the payroll system implemented at PT Andika Pratama Abadi:

1. Lack of Segregation of Duties: Employees from the Human Resources department are responsible for the attendance and payroll processes, giving them significant control over the input and processing stages without clear checks and balances.
2. Manual Data Entry: Employees input their attendance, which is then processed manually by HR staff. Manual data entry can result in errors, omissions, or intentional data manipulation.
3. Lack of Verification: The system does not demonstrate any verification steps where entries made by Human Resources or Finance staff are reviewed by an independent

party before being processed. This lack of verification can lead to undetected errors or fraud.

4. Lack of Authorization Control: There is no mention of who authorizes the payroll before it is sent to Finance staff for distribution, thus failing to meet the approval steps to ensure accuracy and legitimacy.
5. Documentation and Recordkeeping: The process involves various documents (attendance reports, payroll registers, payslips), but there is no mention of how these documents are stored or how long they are retained. Proper documentation and record-keeping are crucial for audit trails and future reference.
6. There is no reconciliation procedure in place, where financial data is cross-verified with HR records.
7. There is no system access control where Human Resources and Finance staff are likely to access sensitive payroll data. The company does not impose restrictions on who can view, modify, and approve payroll data.
8. Physical security is a concern. Handling physical documents (such as AR and SL) poses risks if not properly secured. Steps must be in place to ensure that physical records are securely stored to prevent unauthorized access or loss.
9. The error detection and correction process does not include a mechanism for detecting and correcting errors. For example, if an error is made in an attendance report or payroll register, this may go unnoticed and impact payroll distribution, causing delays and discrepancies.
10. There is no clear audit trail within the company, making it difficult to retrace the entire process to identify where errors or fraudulent activity occurred.
11. There is no training and competency for employees involved in the payroll process.

To address the aforementioned findings, companies must implement a comprehensive set of solutions. These solutions should aim to automate processes, enhance security, ensure accurate recordkeeping, and improve overall efficiency. Companies may consider the following:

1. Automate the Payroll Process using software integrated with a fingerprint attendance system. This ensures automatic data transfer from the attendance machine to the payroll system, thereby reducing manual entry errors. Features should include automatic attendance tracking, payroll calculation, and report generation.
2. Implement Automatic Data Verification, where companies implement automated checks to validate the accuracy of attendance data and payroll calculations before processing.
3. Strengthen Segregation of Duties, where companies must clearly define the main duties and functions. Companies must separate tasks for Human Resources,

Finance, and Accounting staff. Companies must ensure that no single individual has control over multiple stages of the payroll process.

4. Establish Independent Auditor Review and Approval, where companies must establish a process whereby payrolls prepared by Human Resources staff are reviewed and approved by a supervisor or independent auditor before being submitted to Finance staff.
5. Authorization Control: Enhanced by requiring manager approval or oversight of payroll payments before they are processed by Finance Staff.
6. Improved Documentation and Recordkeeping: Ensure the payroll system records every transaction, including who made it and when. This audit trail should be reviewed periodically to detect any discrepancies or unauthorized actions. Companies should digitize all payroll records and securely store them in a centralized, encrypted database. Companies should ensure access controls are implemented to protect sensitive information.
7. Periodic Review and Audit: Schedule regular internal audits of the payroll process to proactively identify and address any issues. Companies should reconcile attendance records, payroll registers, and actual payments to ensure consistency.
8. Improved Control and Error Correction: Set up alerts for anomalies such as unusually high payments or discrepancies between attendance and payroll data. Companies should establish clear procedures for correcting errors and ensure that corrections are documented, approved, and tracked within the payroll system.

CONCLUSION

The application of an accounting system as a form of internal control in employee payroll at PT Andika Pratama Abadi is considered insufficient to demonstrate the significant role of internal control in the efficiency and accuracy of the payroll process. The lack of segregation of duties, the absence of a verification process, and manual data input are obstacles that can increase the risk of errors and opportunities for fraud. The importance of audits, internal controls, and an appropriate accounting system are expected to be improved and implemented so that employee payroll at PT Andika Pratama Abadi can run properly.

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