

# THE EFFECTIVENESS OF THE PAYROLL ACCOUNTING SYSTEM ON INTERNAL CONTROL OF EMPLOYEE SALARY PAYMENTS (CASE STUDY AT BPKAD WEST JAVA PROVINCE)

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## ABSTRACT

This study aims to determine the effectiveness of the utilization of the payroll accounting system on internal control of employee salary payments at BPKAD West Java Province, in helping to manage payments and calculations of employee salaries in the current month and budget estimates for the following year. BPKAD or the Regional Financial and Asset Management Agency acts as the Regional General Treasurer (BUD) in managing regional finances and assets in the supporting affairs of the Regional Government. BPKAD oversees 38 Regional Work Units (SKPD) within West Java Province. This type of research is quantitative research. The population used is the salary managers in each BPKAD of West Java Province. A total of 100 samples were used as a sampling technique in this study using purposive sampling. Primary data is used as a data source which will be obtained through distributing questionnaires to respondents. Data analysis in this study used the help of the SPSS version 23.0 program by conducting descriptive analysis tests, data quality tests, classical assumption tests, and hypothesis testing. The results of the study prove that payroll accounting implemented in the agency is in accordance with the payroll accounting standards applicable in Indonesia. This is evidenced by the results of the study showing that the payroll accounting system has a positive and significant effect on internal control at BPKAD West Java Province. In addition, based on the results of the questionnaire distributed through google forms, it proves that with the help of the use of a payroll accounting system, it is able to make internal control in an agency more accurate, timely, effective, and on target.

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## 1. INTRODUCTION

The development of science and technology, one of which has an impact on the accounting system which plays an important role in supporting the activities of a company. Basically, the accounting system is an information processing system that produces outputs in the form of accounting information, through several divisions of power in a company organization. This is also accompanied by the increasing breadth of company activities which requires management to be able to work more effectively and efficiently in determining the amount of operational costs of an agency. The success of a system can be measured based on the achievement of performance such as standard work results, targets or goals or criteria that have been determined and agreed upon during a certain period. The accounting information system provides important information related to the policies taken, direction and objectives and internal control of a company.

In determining the correct amount of salaries and wages paid to each employee and to obtain assurance that salaries are paid to employees who are entitled to receive them, internal controls are needed. This occurs to prevent the payment of salaries to fictitious employees or the amount paid is too large or incorrect. In other words, this internal control plays an important role in order to prevent and detect fraud that occurs in salary payments. If the internal control system is good, the goals and objectives of an agency will be achieved. However, this also needs to be supported by qualified personnel in the form of human resources in supporting the success of the goals.

Human Resources is a very important factor in every agency that will carry out its work to support the achievement of an agency's goals. Quality human resources are the target of agencies because they can help an agency to develop better. As compensation for these resources, an achievement contract is given in the form of a salary that is paid monthly in accordance with the provision of workload and applicable

standards. The current accounting system, designed in handling the calculation of salary payments in order to overcome errors and irregularities in the calculation of employee salary payments. A good payroll system allows employees to motivate less productive employees and retain more productive employees.

Thus achieving the government agency's goal of high employee productivity.

Table 1 Salary and Benefits Calculation Budget

Budget Type	Budget Year	Budget (IDR)	Realization (IDR)	Efficiency Percentage
Salary and Benefits	2019	92.311.117.904	83.675.023.034	90,64%
	2020	229.855.227.700	165.797.449.625	72,13%
	2021	42.708.450.393	42.319.376.925	99,09%

Source: BPKAD Provinsi Jawa Barat

Based on table 1, it shows that every budget year the realization of the employee salaries and benefits budget increases in 2020 and decreases in 2021. This happened because in 2019 and 2020 BPKAD allocated budgets for Taspen and BPJS contributions for Regional Apparatus within the West Java Provincial Government. The increase in the allocation of Taspen and BPJS contributions in 2020 amounted to IDR 137,544,109,796 or 18.51% due to the appointment of civil servants within the West Java Provincial Government. However, in 2021 the budget allocation for Taspen and BPJS contributions has been carried out by each Regional Apparatus which is adjusted to employee data. So that the percentage of efficiency in 2021 has increased by 26.96%.

Based on the data above, to assist in the calculation and payment of civil servant salaries, fast and accurate data is needed, so that it is expected to control direct expenditure cash expenditure activities, especially on employee salary payments. However, the problem with the Jabar Salary application system when viewed from the server is sometimes experiencing server down so that at the time of payment there will be a lack of data because there has been no data update. This payroll accounting system is indirectly related to the employee salary payment system, where accounting is prepared to meet accountability needs in accordance with applicable regulations. As of December 01, 2022, BPKAD will use a new application, namely the West Java Salary and Benefits Application. However, the name of the application is still not finalized. This is done in order to make updates in one integrated application to be more effective and efficient.

Payroll accounting system is a payroll and wage accounting system in an agency that involves employee, finance and accounting functions. Agency that involves employee functions, finance and accounting functions[1]-[3]. The existence of a payroll and wage accounting system is intended to facilitate the process of providing salaries and wages so that it can run more effectively and efficiently. When the company does not have a good payroll system, fraud or irregularities will very likely occur. Payroll accounting information systems are an important factor in a company because they can help companies improve internal control[2], [4]. The speed factor in computerized payroll produces reports faster than manual payroll systems and efficiency factors and process data factors produce more efficient time and process data that takes place faster than manual payroll systems[5].

In an agency, the payroll accounting system requires an effective accounting system quality. The accounting system can be said to be effective if it can be used and is useful for management in controlling company operations. The accounting system can include matters related to employee payroll, related functions, procedures used in the payroll process. The payroll accounting system can also minimize fraud or errors that occur in the company either intentionally or unintentionally which can result in losses to the company, in other words the payroll accounting system can function as a control in company activities[6]. So, an accounting system that is not running, can result in a lack of performance effectiveness in the payroll system.

According to previous research related to his research on the payroll accounting system, it shows differences from some of the findings.[7] in his research proves that the payroll accounting information system is implemented in line with existing processes and procedures and significantly affects the effectiveness of internal control of partial employee salary payments.[8] shows how the internal control system affects the accuracy of payroll at the District Office in Buleleng Regency in a beneficial and substantial way. With a coefficient of determination of 45.8%,[9] shows that there is a positive relationship between the internal control variable (Y) and the payroll accounting information system variable (X), with the rest being influenced by other variables not included in the study.[10] provides evidence that the

payroll internal control system used at PT. GISTEX is effective and has a major impact on the accuracy of salary payments.

Meanwhile, other previous research by [11] proves that the internal control of payroll at PT Daria Dharma Pratama is quite good but has not maximized existing control activities, because supervision is not routinely carried out. From the description that has been conveyed above, the authors conclude that the salary payment accounting system as a form of payroll system reform through modernizing the calculation and payment of employee salaries is expected to provide good payroll quality so that salary calculations become more accurate and what makes this research different from previous research is the place of research and sampling. Therefore, the authors have an interest in conducting research with the title Effectiveness of the Payroll Accounting System on Internal Control of Employee Salary Payments (Case Study at BPKAD in West Java Province). This study aims to measure the extent to which the effectiveness of the utilization of the payroll accounting system on internal control of employee salary payments at BPKAD West Java Province.

## 2. LITERATURE REVIEW

### 2.1 Payroll Accounting System

A system is a collection of two or more components that interact with each other to achieve a common goal. Typically, a system consists of smaller subsystems that support the larger system. A system is a collection of many components that work together to achieve a predetermined set of goals, and must have structure, mutual interactions, and a primary purpose [12], [13]. The system is basically a collection of components that are interconnected in some way and work as a unit to achieve certain goals [14]. From the two points of view described above, it can be concluded that a system is a grouping of parts or units that work together to complete a task. The components of a system as a whole include input, processing, and output.

Salaries are generally payments for the delivery of services performed by employees who have managerial positions, generally salaries are paid on a fixed monthly basis [14]. From the two opinions above, it can be concluded that salary is a wage payment given for services received by employees on a fair and feasible basis in accordance with applicable laws. The principles of fairness and appropriateness must receive the best attention so that the wages and salaries to be given provide employee job satisfaction. The payroll system is a series used to handle payment transactions for the delivery of services performed by employees who have managerial positions [15]. Payroll and wage accounting is a system used by companies to provide wages and salaries to employees for the services they provide [16]. The purpose of the Payroll Accounting Information System is to ensure that status, salary or wage rates, and salary deductions are authorized.

Based on 11 (eleven) amendments to Government Regulation of the Republic of Indonesia Number 7 of 1997 concerning Salary Regulations for Civil Servants, most recently with Government Regulation of the Republic of Indonesia Number 8 of 2009 [17]. The single scale system and the multiple scale system are two categories in which payroll systems are categorized. The single scale compensation system pays workers of the same rank the same amount regardless of the type of work they complete or how serious their job obligations are. Meanwhile, multiple scale pay systems base wage decisions not only on rank, but also on the type of work performed, how well the work is done, and how heavy the workload is. Although rank does not necessarily represent the weight of obligations, in reality, employees' wages are set according to their rank or grade.

The payroll accounting information system has several benefits according to [18] as follows:

1. Accessibility is able to improve data in a timely and reliable manner for users, without the need for bridges between information systems.
2. The quality and skills to utilize the information system are guaranteed.
3. Development of the planning process is carried out effectively.
4. The information system is able to identify the need for supporting expertise.
5. Investments made will be aimed at developing information systems.
6. Prepare for and recognize the economic value consequences of information systems and the use of the latest technology..
7. Improve or update the productivity of application development and system maintenance.

Information is information that is processed into a form that is more useful for each recipient. According to [18] there are functions of the payroll accounting information system, namely collection and storing all activities carried out in an organization, even activities in the organization that are affected by each employee.

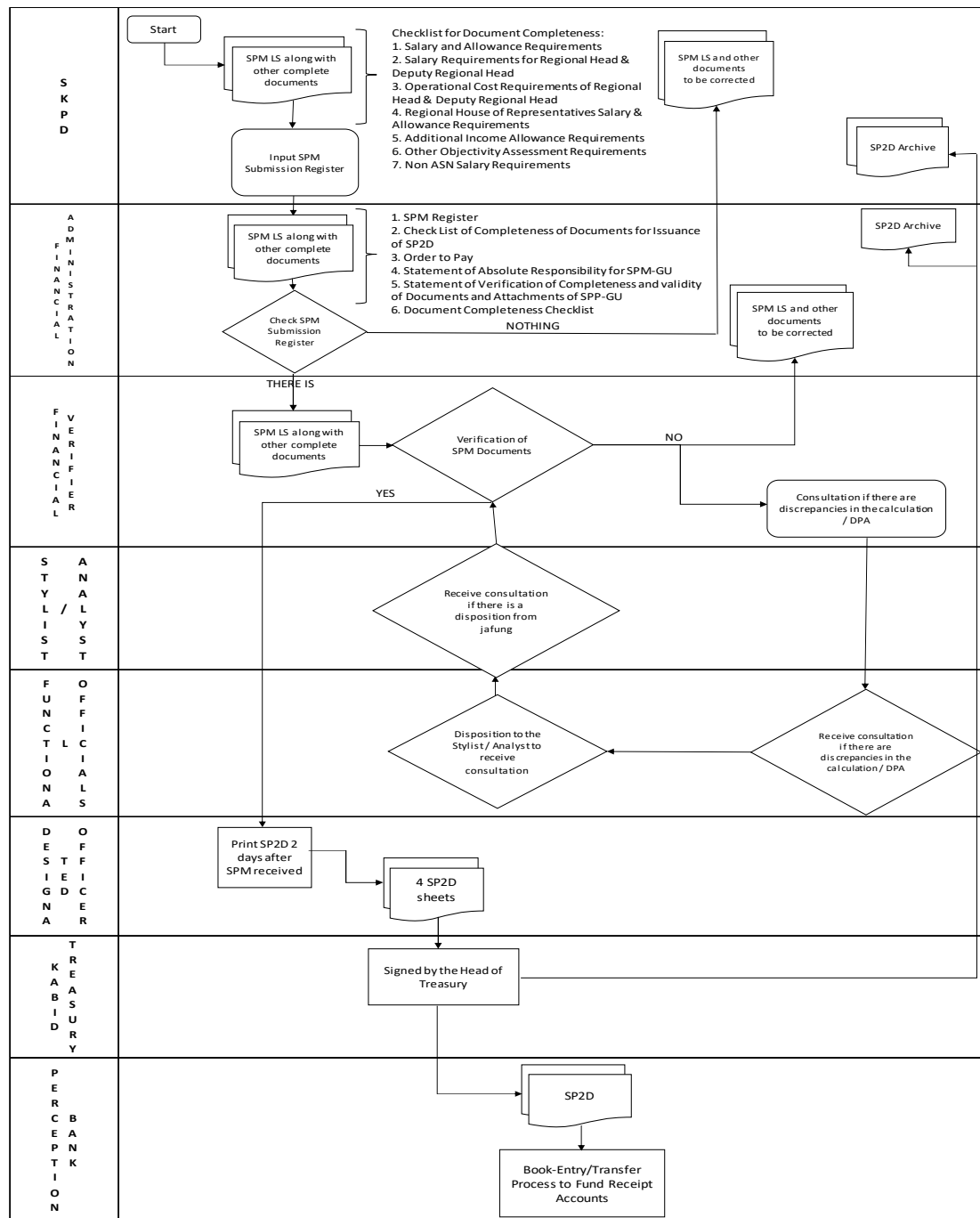


Figure 1 Flow of SP2D-LS Disbursement of Salaries and Allowances

Source: BPKAD Provinsi Jawa Barat

The following is a description of the procedure for issuing a Payment Order for (SPP-LS) (Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 77 of 2020)[19]:

1. The Spending Treasurer (BP) makes a Direct Payment Request letter (SPP-LS) and completes other documents;
2. The Spending Treasurer submits the SPP-LS and other complete documents to the Verifier;
3. The Verifier receives the SPP-LS document along with other documents, then verifies the validity, completeness, and correctness of the document;

4. SPP-LS and other documents that are declared valid, incomplete and incorrect are returned by the Verifier to the Spending Treasurer for correction;
5. SPP-LS and other documents that are declared valid, complete and correct are made into an SPM-LS script which is then submitted to the PPK-SKPD;
6. PPK-SKPD receives the SPM-LS script and other documents, then reviews them;
7. SPM-LS manuscripts and other documents that are declared invalid, incomplete and incorrect are returned by PPK-SKPD to the Verifier;
8. SPM-LS manuscripts and other documents that are declared valid, complete and correct, the PPK-SKPD puts his initials on the SPM-LS manuscript;
9. The SPM-LS document is submitted to the Budget User;
10. The Budget User signs the SPM-LS document and submits it back to the PPK-SKPD;
11. PPK-SKPD archives 1 (one) SPM-LS document, then submits the other 1 (one) document to the BUD Authorization as the basis for making a Fund Disbursement Order (SP2D).
12. SPM-LS and other documents that are declared invalid, incomplete and incorrect are returned by the BUD Authority to PPK-SKPD; and
13. SPM-LS and other documents that are not valid, complete and correct, the BUD Authority makes a Disbursement Order (SP2D).

## 2.2 Internal Control

Internal control is the implementation of a process to ensure that several internal control objectives are met, including[12]:

1. Preserving assets - counteracting or obtaining unauthorized acquisition, use, and disposal of assets.
2. Records are maintained in sufficient detail for proper and accurate reporting of company assets.
3. Information provided is accurate and reliable.
4. Annual accounting reports are prepared in accordance with established criteria.
5. Promotion and improvement of operational efficiency.
6. Compliance with management regulations is encouraged.
7. Effectively comply with applicable procedures and regulations.

Protecting a company's assets against misuse in accordance with a proper set of rules and procedures is another definition of internal control. The organizational structure, procedures, and actions that are coordinated to protect the organization's assets, verify the accuracy and reliability of accounting data, promote efficiency, and promote compliance with management principles provide internal control[14]. Based on the description given above, it can be concluded that internal control helps companies avoid and manage risks effectively while supporting management policies.

The elements of internal control in the payroll accounting information system are[14]:

1. The salary and wage recording function should be separate from the finance function.
2. The time attendance recording facility is kept separate from the operation facility.
3. Authorization System
4. Each person whose name is listed in the list of salaries and wages must have a decree of appointment as an employee of the company signed by the President Director.
5. Any changes in employee salaries and wages due to changes in rank, changes in salary and wage rates, family additions must be based on a decision letter from the Finance Director.
6. Any deductions for employee salaries and wages other than employee income tax must be based on a salary and wage deduction letter authorized by the staffing function.
7. Attendance cards must be authorized by the timekeeping function.
8. Overtime orders must be authorized by the employee's department head.

## 2.3 Effectiveness

Effectiveness is a metric used to assess whether an organization succeeds or fails in achieving its goals. When an organization achieves its objectives, it is operating successfully. Effectiveness indicators display the breadth of results and implications (consequences) of program outputs in relation to the achievement of program objectives. The more the output contributes to the achievement of a particular direction or goal, the more successful the organization's work process[20]. Efficiency is measured by comparing the outputs produced with the inputs used. When a certain product or work result can be obtained with as few resources and budget resources as possible (with wise spending), the operational activity process is said to be efficient[21].



The link between outputs and objectives, sometimes referred to as effectiveness, is a typical way of measuring how far an organization's policies and practices, as well as its level of production, have progressed. An activity is considered successful if it significantly affects society's capacity to offer services, which is the specified objective. Effectiveness is also related to the success rate of an operation in the public sector[22]. Based on the views of the experts above, it can be said that organizational effectiveness can be determined by how well the organization achieves its goals. An organization is considered to have operated effectively if it meets its objectives. Regardless of energy, time, money, thoughts, tools, or other predetermined components, effectiveness is the achievement of goals or desired results[23]. Performance, information, economy, control, efficiency, and service are key performance indicators for accounting information systems[24].

Effectiveness of the Payroll Accounting System on Internal Control of Employee salary payments at BPKAD West Java Province

The payroll accounting system assists management in providing financial information related to the calculation, payment and recording of salaries for employees who must be paid monthly to facilitate company management. Internal control is a series of actions that cover the entire process in the organization. Internal control is in the basic management process, namely planning, implementation, and monitoring[16]. Several previous studies have shown differences in findings related to payroll accounting information systems on the effectiveness of internal control. Found in her research that the independent variable payroll accounting information system (X) is related to the dependent variable internal control effectiveness (Y)[7]. Other research conducted the results of their research show that the internal control system has a significant and effective positive effect on payroll accuracy at the Sub-District Office in Buleleng Regency[8]. While previous research proves that internal payroll control at PT Daria Dharma Pratama is quite good but has not maximized existing control activities, because supervision is not routinely carried out[11].

H1. Payroll accounting system has a significant effect on Internal Control of Employee salary payments at BPKAD West Java Province.

### 3. METHOD

This research is quantitative in nature and uses survey data as its main research tool. A Likert scale was used to rate the survey data. The purpose of the basic linear regression analysis used in the data analysis of this study is to ascertain how the independent variable (X) affects the dependent variable (Y). Purposive sampling was used in this investigation with a total sample size of 100. Primary data, which will be collected by administering questionnaires to respondents, is used as the source of data. The salary managers in each BPKAD of West Java Province were used as the population. Primary data collected through distributing questionnaires to respondents is the source of data used. SPSS version 23.0 software was used to help analyze the data of this study. Descriptive analysis test, data quality test, traditional assumption test, and hypothesis test were conducted.

In this study there is one independent variable, namely the effectiveness of the payroll accounting system. The indicators used for the effectiveness of the payroll accounting system (X) are that the salary manager knows about the ease and assistance of data processing, provides sufficient information, makes salary calculations more accurate, meets information needs, does not frustrate the salary manager and the system has been integrated in one application[25]. While the dependent variable is Internal Control of Salary Payment (Y). The indicators used for the employee payroll internal control variable are the existence of an organizational structure that has described clear authorities and responsibilities and has contained the payroll information section, all work is grouped and separated based on their respective authorities and responsibilities, changes in the information system will affect payroll procedures based on the decision letter of the authorized official, salary payments pay attention to employee payroll reports, and payments are made to the right people and right targets[10].

### 4. RESULT AND DISCUSSION

This research was conducted on employee salary managers who use applications in the data processing process. The sample used in this study were 100 salary managers in each Regional Work Unit. The questionnaire was distributed via google form and distributed through the BPKAD of West Java Province. The following are the statistics of respondents in this study which include gender, class, last education level, and age.

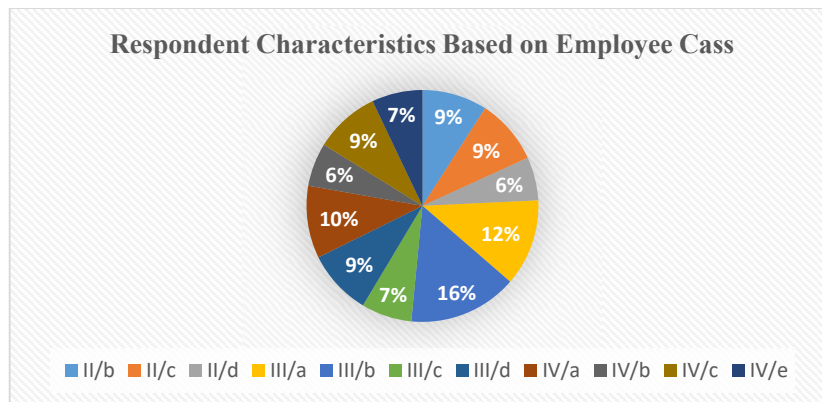


Figure 2 Respondent Characteristics Based on Employee Class

Based on the characteristics of respondents according to the civil servant class in Figure 1, group of CS II/b is categorized as the most 16% of respondents. Meanwhile, groups of CS II/d and IV/b are categorized as the least as many as 6% of respondents.

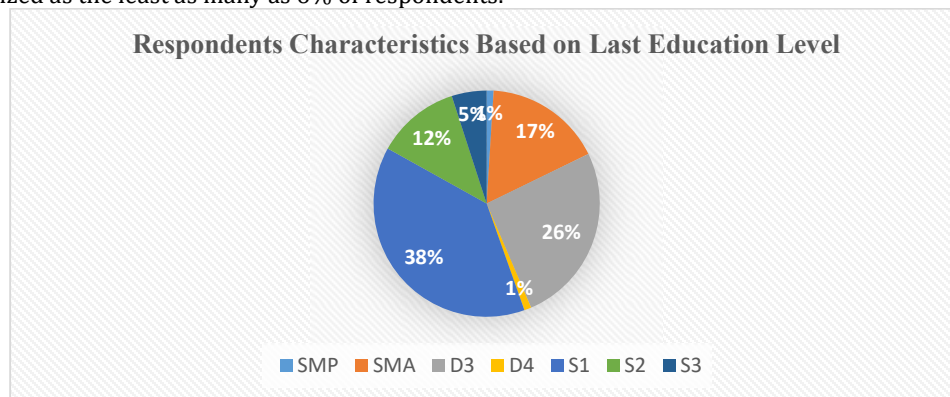


Figure 3 Respondents Characteristics Based on Last Education Level

Based on the characteristics of respondents according to their latest education in Figure 2, the last education S1 is categorized as the most 38% of respondents. Meanwhile, the last education of D4 and SMP is categorized as the least 1% of respondents

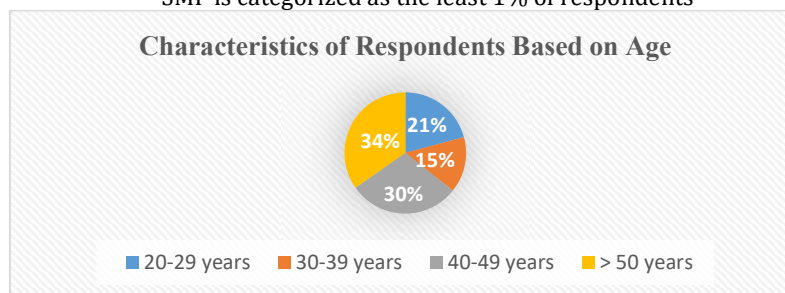


Figure 4 Respondent Characteristics Based on Age

According to the characteristics of respondents by age in Figure 3, those aged >50 years were categorized the most, at 34% of respondents. Those aged 30-39 years are categorized as the least, at 15% of respondents.

#### 4.1 Validity Test & Reliability Test

This study uses a research instrument consisting of payroll accounting system effectiveness variables which have 7 questions and employee payroll internal control which has 13 questions. Based on the validity test results listed on the SPSS output conducted on all variables, there is a calculated r value

greater than the  $r$  table for each question, which is 0.1966. All variables have a Cronbach's alpha value higher than 0.6, in accordance with the findings obtained from the reliability test conducted on each variable. Therefore, it can be said that all variables have a Cronbach's alpha value higher than 0.6. So it can be shown that each variable meets the dependability requirements.

#### 4.2 Classical Assumption Test

##### Normality Test

Based on the tests that have been carried out through the One-Sample Kolmogorov-Smirnov Test, the results show that the Asymp. Sig. (2-tailed) of 0.200. Because the resulting significance value is more than 5%, namely  $(0.200 > 0.05)$ , it can be proven that the residual data is normally distributed.

##### Test for Multicollinearity

It can be said that the results of the multicollinearity test show that the tolerance value of the independent variables shows a value of more than 0.1 and the VIF value shows a value of not more than 10. So it can be proven that there is no multicollinearity between the independent variables in the regression model. So it can be proven that there is no multicollinearity between the independent variables in the regression model.

##### Heteroscedasticity Test

The multicollinearity test found that, the VIF value should not be more than 10 and the tolerance value of the independent variables should be greater than 0.1. Thus, the independent variables can show that the regression model does not show multicollinearity. Therefore, it can be shown that the independent variables in the regression model do not indicate the presence of multicollinearity. Therefore, it can be shown that the independent variables in the regression model do not indicate the presence of multicollinearity. Therefore, it can be shown that the independent variables in the regression model do not show multicollinearity.

#### Simple Linear Regression Analysis

Table 2 Analysis Test Results  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	9,095	2,420		3,758	,000
	Effectiveness of Payroll Accounting System	1,947	,097	,896	20,031	,000

a. Dependent Variable: Internal control of salary payment

The table above shows that according to the simple linear regression analysis test results, the effectiveness of the payroll accounting system on internal control of salary payments has a simple regression equation  $Y = 9.095 + 1.947 X$

The regression coefficient value of the payroll accounting system effectiveness variable shows 9.095, which means that if the payroll accounting system effectiveness variable increases by (one) unit is considered constant (value 0), the dependent variable, namely the internal control variable of salary payments, will increase to 9.905.

#### 4.3 Hypothesis Testing

##### Partial Test (T Test)

The T test results of the Payroll Accounting System Effectiveness variable for this variable reveal 0.000 0.05. (the actual research significance level). In addition, it is evident from the comparison between the findings of  $t_{count}$  and  $t_{table}$  which shows that  $t_{count}$  has a value of 20.031 while  $t_{table}$  has a value of 1.966. This finding shows that  $t_{count} > t_{table}$ . This finding shows that  $t_{count} > t_{table}$ . This finding shows that the Payroll Accounting System Effectiveness variable has a significant effect on the variable internal control of salary payments as indicated by the  $t_{count} > t_{table}$  value, namely  $20.031 > 1.966$ .

#### 4.4 Test Coefficient of Determination



Based on the results of the coefficient of determination test conducted, the R2 value of the test was determined to be 0.804, proving that 80.4% of the variability of the research dependent variable, internal control of salary payments, can be accounted for by the research independent variable, the effectiveness of the payroll accounting system, and the remaining 19.6% cannot.

#### 4.5 Discussion

Effectiveness of the Payroll Accounting System on Internal Control of salary payments at BPKAD West Java Province

Based on the findings of the hypothesis test, it is proven that the results of the payroll accounting system efficacy t test have a significance value of 0.000 0.05. (real level of research significance). If the tcount and ttable are compared, the results show that the tcount has a value of 20.031 while the ttable has a value of 1.966 (20.031 > 1.966). Based on these findings, it can be said that H1 is recognized, which means that the effectiveness of the erratic payroll accounting system is an attempt by the government to help salary managers determine and pay public servants' salaries in a more appropriate manner.

In accordance with the results of interviews conducted at BPKAD Bandung City, the payroll system managed by the jabar salary application has proven effective in assisting salary managers in calculating employee salary payments. The findings of this study are consistent with the research which show that the payroll accounting information system is implemented in accordance with established systems and procedures and has a significant impact on the effectiveness of internal control over employee salary payments[7]-[10]. However, this research contradicts the research proving that the internal control of payroll at PT Daria Dharma Pratama is quite good but has not maximized existing control activities, because supervision is not routinely carried out[11].

#### 5. CONCLUSION

This study aims to examine the effect of accounting system effectiveness on internal control of salary payments. This research was conducted on salary managers who use the Gaji Jabar application. The type of data used in this study is primary data, namely questionnaires distributed to salary managers in each BPKAD of West Java Province. Referring to the results of the research and discussion that has been described regarding the effectiveness of the payroll accounting system on internal control of employee salary payments, the authors can draw the following conclusions:

Payroll accounting system variables have a significant effect on Internal Control of Employee salary payments. This study only covers the effectiveness of the integrated payroll accounting system. Therefore, there are limitations related to a more in-depth explanation of other influences that can affect the internal control of employee salary payments. In addition, this research was only conducted on salary manager respondents who used the Jabar Salary application. It is hoped that further research can examine other variables that can affect the internal control of salary payments and can conduct research other than for salary managers.

Based on the research results obtained, the authors provide suggestions that are expected to provide benefits, especially in the field of Accounting Information Systems in the future. For the designer of the Jabar Salary application in each BPKAD, it is hoped that it can provide more complete and clear information features, so that data can be more integrated in one application and always update the Jabar Salary application to minimize the occurrence of server down.

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