

The Influence of Payroll and Internal Control on the Effectiveness of Accounting Information System

Rara Prastiwi¹, Harsi Romli², Vhika Meiriasari³
^{1,2,3}Fakultas Ekonomi, Universitas Indo Global Mandiri

ARTICLE INFO

Article history:

Received Jun 04, 2023
Revised Jun 19, 2023
Accepted Jun 12, 2023

Keywords:

Payroll Information System,
Wage Information System,
Internal Control
Effectiveness

ABSTRACT

This study aims to determine how much influence the payroll information system and wage information system have on the effectiveness of internal control by conducting tests using SPSS version 23. This research was conducted on respondents who were employees at PT Pratama Palm Abadi with a total sample size of 70 respondents. This research uses quantitative methods and the analysis used is multiple linear regression analysis. The results of the first regression analysis prove that the payroll information system (X1) has a significant effect on the effectiveness of internal control, which means that H1 is proposed to be accepted. With the increase in the payroll information system, it has a positive impact on increasing the effectiveness of internal control. This means that the payroll information system has a positive effect on the effectiveness of internal control. The second regression result proves that the wage information system (X2) has a positive effect on the effectiveness of internal control, which means that H2 is accepted. Together the variables of the wage information system (X1) and the wage information system (X2) have a positive effect on the effectiveness of internal control.

This is an open-access article under the CC BY-NC license.



Corresponding Author:

Rara Prastiwi

Fakultas Ekonomi, Universitas Indo Global Mandiri
Jalan Jenderal Sudirman No 629 KM 4 30128 Palembang South Sumatra, Indonesia
Email: raraprastiwi7@gmail.com

1. INTRODUCTION

A system that can produce information by carrying out an activity of collecting, recording, storing, and processing to produce accounting data reports that can be used for users to make decisions, both internal and external users. Especially for internal control, which is very important for companies to prevent errors or mistakes. An accounting information system according to Romney and Steinbart is a system that collects, records, stores, analyzes, and processes data to produce information for decision-makers or decision makers. According to (Triwahyuni, Irza, and Nevi, 2018) this accounting information system includes people, procedures and instructions, data, software, information technology infrastructure, as well as internal controls, and also measures of security measures. According to (Tuju et al., 2022), an accounting information system is something that includes processes, procedures, and systems that capture accounting data from business processes, record accounting data into appropriate records, process accounting data in detail by classifying, summarizing, and consolidating and reporting summarized accounting data to internal and external users.

According to (Mindhari et al., 2020), internal control includes organizational structures, methods, and measures that are coordinated to safeguard organizational assets, check the accuracy and reliability of accounting data, encourage efficiency, and encourage compliance with management policies. Internal control is needed to determine the correct amount of salaries and wages paid to each employee and to obtain assurance (guarantee) that salaries and wages are paid to employees who are entitled to receive them, in addition to preventing payment of salaries and wages to fictitious employees or the amount of salary paid is too large or incorrect. This internal control also plays an important role in preventing and detecting fraud that occurs in salary payments.

According to (Desi et al., 2018) salary is a term for the compensation received by employees in the form of money received by employees as a consequence of their status as an employee in contributing to achieving company goals. In this case, the company does not provide a commensurate salary for the performance they have done. So, salary is a periodic cost incurred by the company as a reward to employees who have completed their work obligations. Meanwhile, wages as money and so on are paid as a reward for services or as a payment for energy that has been expended to do something or as a result (of an action).

Based on research conducted (Fibriyanti, 2017), with the title payroll accounting information system analysis in the context of the effectiveness of Company internal control. The results of the research found evidence of the accounting department is responsible for paying workers' salaries and being responsible for checking the attendance list of workers to minimize errors. Meanwhile, according to Palladan (2018), the results of field observations indicate that the payroll system and internal controls that occur at one of the motorcycle spare part dealers in Bandung City are still not optimal.

The results of research conducted by Andi Annisa Purnamasari (2018) show that the payroll and wage accounting system has a positive effect on the effectiveness of internal control. In line with the research of Vita Rosita and Trisnadi Wijaya (2018), the results show that the payroll accounting information system and the payroll internal control system simultaneously affect employee performance.

Based on the results of interviews with Ms. Lisa Tiara Putri a payroll admin who works at PT Pratama Palm Abadi that the lack of accuracy in payroll such as the calculation of both working hours and overtime calculations that have not been maximized such as working time exceeding the predetermined working time is not calculated by the company. And wage rates that are not in accordance with what is done for the company and delays in providing wages to employees can be fatal to employee performance because they can reduce work motivation and greatly impact the company. As well as salary deductions for employees who do not provide an attendance permit if there is an obstacle to attendance.

Good management and implementation of internal control in a company will make it easier for the company to achieve its goals. Therefore, based on the above phenomenon, internal control is needed in the payroll accounting information system in the company because, with an adequate accounting information system, it will have effective internal payroll control.

2. RESEARCH METHOD

This research will be conducted with the object of research being PT Pratama Palm Abadi Prabumulih I, Muara Lakiran District, Musi Rawas Regency, South Sumatra. This research focuses on the effect of payroll and wages on the effectiveness of internal control. In this study, the research uses a type of quantitative approach that emphasizes the analysis of numerical data starting with data collection, data interpretation, and display of processed results with statistical methods. This study aims to examine the effect of payroll and wage accounting information systems on internal control.

The data sources used in this research are primary data and secondary data. Primary data was obtained directly through PT Pratama Palm Abadi employees to directly answer questions from this study. The author collects primary data by distributing questionnaires to respondents. The use of secondary data is data obtained through documentation studies, as well as records relevant to the research in the form of employee data, the number of employees in the company in the form of reports, and company profiles.

Data collection aims to obtain data related to research. The techniques in collecting data in this study are Questionnaires, Literature Studies, Population, and samples. The analysis technique used in this study to test the hypothesis uses multiple regression analysis. Multiple regression analysis is used to determine the effect of the independent variable on the dependent variable. And the correlation test determines the strength of the relationship between the correlation of the two variables and the measure used to determine the degree or strength of the correlation relationship. And the classic assumption test is carried out to produce an accurate data analysis and should be free from classical assumptions.

3. RESULTS AND DISCUSSIONS

Validity Test

The validity test is a test used to show the degree of accuracy between the data that actually occurs on the object and the data collected by the researcher. This validity test is carried out to measure whether the data that has been obtained from research is valid data or not. The validity test carried out in the study was carried out on 70 respondents/employees at PT Pratama Palm Abadi.

The results of the validity test have been described in the output of SPSS Version 23. contains the total statistical value of each statement that has been given to respondents, it can be seen if the results of $r_{count} > r_{table}$. So that the two-sided r_{table} value with a 5% significance or 95% confidence level can be determined according to the number of respondents (n). With n totaling 70 people, so the free degree is $n-2 = 68$. The two-sided r_{table} value at $df = 68$ with 5% significance is 0.235. If r_{count} is greater than r_{table} and the r_{count} is positive, then the question item is said to be valid. The results of the SPSS output of the validity test determined from each variable can be seen in the following table:

Table 1. Validity Test Results X_1 (Payroll)

Variables	Question item	Correlation Item Total	R table	Description
Payroll	X_{1_1}	0,549	0,235	Valid
	X_{1_2}	0,785	0,235	Valid
	X_{1_3}	0,833	0,235	Valid
	X_{1_4}	0,706	0,235	Valid
	X_{1_5}	0,580	0,235	Valid
	X_{1_6}	0,640	0,235	Valid

Source: Primary data processed through SPSS version 23.0 (2022)

Based on Table 1. it can be explained that all questionnaire question items on variable X_1 (Payroll) are declared valid because r_{count} is greater than r_{table} , the measurement results are obtained precisely, and valid data is produced. Valid data is data that is in accordance with the actual situation. This means stating that the statement data is true, valid, and acceptable (Octaviani, 2019).

Table 2. Validity Test Results X_2 (Internal Control)

Variables	Question item	Correlation Item Total	R table	Description
Internal Control	Y_1	0,738	0,235	Valid
	Y_2	0,835	0,235	Valid
	Y_3	0,823	0,235	Valid
	Y_4	0,768	0,235	Valid
	Y_5	0,672	0,235	Valid
	Y_6	0,660	0,235	Valid
	Y_7	0,398	0,235	Valid
	Y_8	0,382	0,235	Valid
	Y_9	0,583	0,235	Valid
	Y_{10}	0,309	0,235	Valid

Source: Primary data processed through SPSS version 23.0 (2022)

Based on Table 2. it can be explained that all questionnaire question items on variable X_2 (Internal Control) are declared valid because r_{count} is greater than r_{table} , the measurement results are obtained precisely, and valid data is produced. Valid data is data that is in accordance with the

actual situation. This means stating that the statement data is true, valid, and acceptable (Octaviani, 2019).

Table 3. Y Validity Test Results (Effectiveness of Accounting Information Systems)

Variables	Question item	Correlation Item Total	R table	Description
Effectiveness of Accounting Information Systems	X_{2_1}	0,718	0,235	Valid
	X_{2_2}	0,693	0,235	Valid
	X_{2_3}	0,643	0,235	Valid
	X_{2_4}	0,650	0,235	Valid
	X_{2_5}	0,546	0,235	Valid
	X_{2_6}	0,648	0,235	Valid
	X_{2_7}	0,347	0,235	Valid
	X_{2_8}	0,342	0,235	Valid

Source: Primary data processed through SPSS version 23.0 (2022)

Based on Table 3. it can be explained that all questionnaire question items on variable Y (Effectiveness of Accounting Information Systems) are declared valid because r_{table} is greater than r_{table} , the measurement results are obtained precisely, and valid data is produced. Valid data is data that is in accordance with the actual situation. This means stating that the statement data is true, valid, and acceptable (Octaviani, 2019).

Reliability Test

The reliability test according to Sugiyono, is the extent to which the measurement results using the same object, will produce the same data. The reliability test uses Cronbach's alpha with a significant level of 5%. The instrument is called reliable when $r_{alpha} (\alpha) > 0.6$ but if $r_{alpha} (\alpha)$ is less than 0.6 the instrument is called unreliable.

The results of the SPSS output reliability test obtained from each variable can be seen in the following table:

Table 4. Reliability Test X_1 (Payroll)

Cronbach's Alpha	N of Items
,773	6

Based on Table 4. it has been explained that all statement items for variable X_1 (Payroll) are declared reliable because Cronbach's alpha value is greater than the critical value of 0.60. The SPSS output results show a Cronbach's alpha value of 0.773 with a total of 6 items, so it can be said that the questionnaire is reliable. Reliable is the extent to which the measurement of data remains consistent after being carried out repeatedly on the subject and under the same conditions.

Table 5. Reliability Test X_2 (Internal Control)

Cronbach's Alpha	N of Items
,829	10

Based on Table 5. it has been explained that all statement items for variable X_2 (Internal Control) are declared reliable because Cronbach's alpha value is greater than the critical value of 0.60. The SPSS output results show a Cronbach's alpha value of 0.703 with a total of 8 items, so it can be said that the questionnaire is reliable. It can be said that data is considered reliable if it provides consistent results for the same measurement.

Table 6. Reliability Test Y (Effectiveness of Accounting Information Systems)

Cronbach's Alpha	N of Items
,703	8

Based on Table 6. it has been explained that all statement items for variable Y (Effectiveness of Accounting Information Systems) are declared reliable because Cronbach's alpha value is greater than the critical value of 0.60. The results of the SPSS output Cronbach's alpha value of 0.829 with

a total of 10 items, so it can be said that the questionnaire is reliable. Reliable or accuracy and accuracy in managing data.

Hypothesis Testing Simultaneous F Test

The F test aims to determine whether the independent variables (X) together have a significant effect on the dependent variable (Y). H_0 will be rejected if $f_{count} > f_{table}$, meaning that the independent variables (X) simultaneously have a significant effect on the dependent variable (Y). It is known: df 1 (number of variables-1) = 2, df 2 (n-k-1) (n is the number of cases and k is the number of independent variables) or $70-2-1 = 67$, df (2, 67), obtained f_{table} of 3.13.

**Table 7. F Test Results (Simultaneous)
ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	646,168	2	323,084	15,091	,000 ^b
	Residual	1434,418	67	21,409		
	Total	2080,586	69			

a. Dependent Variable: Accounting Information System Effectiveness

b. Predictors: (Constant), Internal Control, Payroll

Source: Primary data processed through SPSS version 23.0 (2022).

Based on Table 7. it is obtained that the value is $f_{count} 15.091 > f_{table} 3.13$ and the significance is $0.000 < 0.05$, so H_0 is rejected and H_a is accepted, it can be explained that Payroll and Internal Control simultaneously have a significant effect on the Effectiveness of Accounting Information Systems.

Partial t-test

The t-test is used to determine whether in the regression model, the independent variable (X) partially has a significant effect on the dependent variable (Y). If $t_{count} > t_{table}$ and significant value < 0.05 then the hypothesis is accepted. This means that partially the independent variable has a significant effect on the dependent variable. It is known (df) n-k-1 or $70-2-1 = 67$ (n is the number of cases and k is the number of independent variables), so $t_{table} = t(\alpha/2; n-k-1)$, $t(0.025; 70-2-1)$, $t(0.025; 67) = 1.996$ then obtained $t_{table} =$ equal to 1.996.

Table 8. The Results of the t-Test (Partial)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,926	6,681		,438	,663
	Payroll	,443	,204	,235	2,166	,034
	Internal Control	,736	,186	,430	3,967	,000

a. Dependent Variable: Effectiveness of Accounting Information Systems

Based on Table 8. it can be explained that each influence of the Payroll and Internal Control variables on the Effectiveness of the Accounting Information System at PT Pratama Palm Abadi is as follows:

1. The influence of the variable (X_1) Payroll on the Effectiveness of the Accounting Information System of PT Pratama Palm Abadi. In Table 4.20 it is obtained that the t_{count} value for the variable (X_1) Payroll is 2.166 This means that $t_{count} > t_{table}$ ($2.166 > 1.996$) with a significance of $0.034 < 0.05$. Then H_0 is rejected and H_a is accepted. So it can be said that Payroll has a positive and significant effect on the Effectiveness of the Accounting Information System of PT Pratama Palm Abadi.
2. The influence of variables (X_2) Internal Control on the Effectiveness of the Accounting

Information System at PT Pratama Palm Abadi. In Table 4.20 it is obtained that the t_{count} value for the variable (X_2) Internal Control is 3.967. This means that $t_{count} > t_{table}$ ($3.967 > 1.996$) with a significance of $0.000 < 0.05$. Then H_0 is rejected and H_a is accepted. So it can be said that Internal Control has a positive and significant effect on the Effectiveness of the Accounting Information System of PT Pratama Palm Abadi.

Coefficient of Determination

The Coefficient of Determination (R^2) is used to determine the relationship between the independent variable (X) and the dependent variable (Y) simultaneously. This determination test can be seen through the Model Summary table with the help of SPSS 23.

Table 9. R^2 Test Results (Coefficient of Determination)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	,557 ^a	,311	,290	4,627

a. Predictors: (Constant), Internal Control, Payroll

Source: Primary data processed through SPSS version 23.0 (2022)

Based on table 9. the Adjust R Square column, shows that the percentage contribution of the influence of the independent variable (Payroll and Internal Control) on the dependent variable (Effectiveness of Accounting Information Systems) is 0.290. Or the variation in the independent variables used in the model is able to explain 29.0% of the variation in the dependent variable. While the remaining 71.0% is influenced or explained by other variables not included in this research model. This means that there are still other independent variables that affect the effectiveness of the Accounting Information System.

DISCUSSION

The Effect of Payroll on the Effectiveness of the Accounting Information System of PT Pratama Palm Abadi

Based on the results of data testing between variable X_1 (Payroll) $t_{count} > t_{table}$ It can be said that Payroll has a positive and significant effect on the Effectiveness of the Accounting Information System at PT Pratama Palm Abadi. The analysis results show that Payroll has a positive and significant effect on the Effectiveness of the Accounting Information System. This shows that the better the employee's payroll, will affect the increase in the effectiveness of the Accounting Information System of PT Pratama Palm Abadi.

Reinforced by research (Hertati et al., 2023) that the accounting information system is software in payroll in an organization where software is a technology that is accurately integrated into the organization's financial system. Then the results of research (Hertati et al., 2015) show that payroll is a process in information technology software.

The Effect of Internal Control on the Effectiveness of the Accounting Information System of PT Pratama Palm Abadi

Based on the results of data testing between variables X_2 (Internal Control) it can be said that Internal Control has a positive and significant effect on the Effectiveness of Accounting Information Systems at PT Pratama Palm Abadi. The analysis results show that Internal Control has a positive and significant effect on the Effectiveness of the Accounting Information System. This shows that better Internal Control given to employees will affect the increase in the Effectiveness of the Accounting Information System of PT Pratama Palm Abadi Employees.

Reinforced by research (Hertati, 2015) that internal control is a company's effort to achieve goals. Then the results of research (Hertati et al., 2019) show that the accounting information system is the technology used to support each company report.

The Effect of Payroll and Internal Control on the Effectiveness of the Accounting Information System of PT Pratam Palm Abadi

Based on the results of the calculation of the f_{count} value, it can be said that the independent variables, namely (X_1) Payroll and (X_2) Internal Control, have a significant effect together (simultaneously) on the Effectiveness of the Accounting Information System at PT Pratama Palm Abadi. Payroll and Internal Control have a positive and significant effect on the Effectiveness of the Accounting Information System. These two variables can both affect the effectiveness of the company's Accounting Information System because the company needs a system that is transparent and accountable in order to make internal control more effective and employees are more enthusiastic about doing work.

Reinforced by research (Hertati, 2023) that accounting information systems are software in payroll in an organization where software is a technology that is accurately integrated into the organization's financial system. Then the results of the research (Hertati et al., 2022) show that effective payroll and internal control are influenced by the effectiveness of a good accounting information system.

CONCLUSION

Based on the results of research entitled The Effect of Payroll Information Systems and Wage Information Systems on the Effectiveness of Internal Control at PT Pratama Palm Abadi, the following conclusions can be drawn: Payroll has a positive and significant effect on the Effectiveness of the Accounting Information System at PT Pratama Palm Abadi. Internal Control has a positive and significant effect on the Effectiveness of the Accounting Information System at PT Pratama Palm Abadi. Payroll (X_1) and Internal Control (X_2) have a significant influence on the dependent variable Accounting Information System Effectiveness (Y).

REFERENCE

- Arum, A. P., & Nugroho, M. A. (2017). Perancangan Sistem Informasi Akuntansi Penerimaan Kas Berbasis Web pada Batik Pramanca. *Nominal: Barometer Riset Akuntansi dan Manajemen*, 6(1), 27-49.
- Amelya, T., & Galuh, U. (N.D.). *Pengaruh Fasilitas Kerja Terhadap Efektivitas Kerja Pegawai Di Kantor Kecamatan Rancah Kabupaten Ciamis*. 4985–4999.
- Apriyani, R. (2021). *Pengupahan Dalam Meningkatkan Efektivitas Pengendalian Intern Pada Pt . Andalas*. 618–632.
- Arfismanda, C., Irwadi, M., & Hendarmin, R. M. R. (2021). The Effect Of Accounting Information System And Internal Control System On The Quality Of Financial Reports At Pt Semen Baturaja (Persero) Tbk. *International Journal Of Community Service & Engagement*, 2(3), 48–59. <https://doi.org/10.47747/ijcse.v2i3.343>
- Arrazie, A. (2018). Pengaruh Gaji Dan Masa Kerja Terhadap Kinerja Karyawan (Survey Pada Karyawan Adminstrasi Di Lembaga Pendidik. *Journal Of Chemical Information And Modeling*, 53(9), 1689–1699.
- Desi, Sagala, E., & Elidawati. (2018). Analisis Pph 21 Terhadap Gaji Karyawan Pada Pt. Kencana Utama Sejati. *Jurnal Bisnis Kolega*, 4(2), 55–63.
- Fibriyanti, Y. V. (2017). Analisis Sistem Informasi Akuntansi Penggajian Dalam Rangka Efektivitas Pengendalian Internal Perusahaan (Studi Kasus Pada Pt. Populer Sarana Medika, Surabaya). *Jurnal Akuntansi*, 2(1) 14. <https://doi.org/10.30736/Jpensi.v2i1.97>
- Hasibuan, Renika, Meifida Ilyas, Lesi Hertati, Endra Saputra, Baiq Anggun Hilendri Lestari, Ketut Tanti Kustina, and Rida Ristiyana. *Sistem Akuntansi*. Global Eksekutif Teknologi, 2023.
- Hertati, L. (2023). BAB 3 Fungsi Sistem Akuntansi. *Sistem Akuntansi*, 30.
- Hertati, Lesi, et al. "Implementing Management Accounting Information Systems using Software Applications and its Implications on Individual Performance." *Jurnal Ilmu Keuangan dan Perbankan (JIKA)* 12.1 (2022): 104-116.

- Hertati, Lesi, et al. "Implementing Management Accounting Information Systems using Software Applications and its Implications on Individual Performance." *Jurnal Ilmu Keuangan dan Perbankan (JIKA)* 12.1 (2022): 104-116.
- Hertati.L. Zarkasyi.W.Suharman.H.Umar.H.(2019). The Effect of Human Resource Ethics on Financial Reporting Implications for Good Government Governance (Survey of Related Sub-units in State-owned Enterprises in SUMSEL). *International Journal of Economics and Financial*. 9(4), 267-276.
- Hertati, L.(2015). Internal Control And Ethics Of Quality Management System Accounting Information And Implications On The Quality Of Accounting Information Management: Proposing A Research Framework. *International Journal of Economics, Commerce and Management United Kingdom* 3 (6) 902-913
- Hertati.L, Susanto.A. Zarkasyi.W, Suharman.H, Umar.H . (2019).Penguujian Empiris Bagaimana Kualitas Sistem Informasi Akuntansi Yang Dipengaruhi Oleh Etika Organisasi Berimplikasi Terhadap Kualitas Informasi Akuntansi (Surveypada Badan Usaha Milik Negara (Bumnn) Di Sumatera Selatan Indonesia). *Jurnal Ilmiah Akuntansi Rahmadiyah (JIAR)* 3 (1) 88 – 107.
- Hertati..L.Asmawati,,Widiyanti..M. (2021). Peran Sistem Informasi Manajemen Di Dalam Mengendalikan Operasional Badan Usaha Milik Daerah. *Insight Management Journal*, 1 (2). 55-67.
- Karmana, D. (2019). Peran Audit Internal Terhadap Pengendalian InternPenerimaan Kas Pada Pt Inti (Persero) Bandung. *Ekonomi: Jurnal Ekonomi, Akuntansi& Manajemen*,1(1),55 68. <https://doi.org/10.37577/ekonomi.v1i1.103>
- Luh, N., Tiya, W., Nyoman, N., Rahayu, S., & Dewi, T. (2020). *Terhadap Kualitas Laporan Keuangan*. 11(2), 170–178.
- Mahendra, K. Y., Erna Trisna Dewi, A. A. ., & Rini, G. A. I. S. (2021). Pengaruh Audit Internal Dan Efektivitas Pengendalian Internal Terhadap Pencegahan Kecurangan (Fraud) Pada Bank Bumnn Di Denpasar. *Jurnal Riset AkuntansiWarmadewa*,2(1),1–4. <https://doi.org/10.22225/jraw.2.1.2904.1-4>
- Matondang, A. M. S., & Atika, A. (2022). Analisis Sistem Penggajian Pegawai Berdasarkan Standar Upah Pada Pt Asuransi Jiwa Syariah Bumiputera 1912 Cabang Medan. *Jikem: Jurnal Ilmu Komputer, Ekonomi Dan Manajemen*, 2(1),875–883.<https://ummaspul.e-journal.id/jkm/article/download/3265/1096>
- Mindhari, A., Yasin, I., & Isnaini, F. (2020). Perancangan Pengendalian Internal Arus Kas Kecil Menggunakan Metode Imprest (Studi Kasus : Pt Es Hupindo).*Jurnal Teknologi Dan Sistem Informasi (Jtsi)*, 1(2), 58–63. <http://jim.teknokrat.ac.id/index.php/jtsi>
- Mosey, S., Tanor, L. A. O., & Sumampouw, O. O. (2021). Analisis Pengendalian Intern Piutang Usaha Pada Pt. Mutiara Multi Finance Cabang Manado.*Jurnal Akuntansi Manado (Jaim)*, Vi(2), 228–239. <https://doi.org/10.53682/jaim.v2i2.1343>
- Mysql, D., & Kios, P. (2019). *Perancangan Program Aplikasi Inventory Menggunakan Java Netbeans*. 54–59.
- Nasution, S. M. (2018). Pengaruh Upah, Insentif, Dan Jaminan Sosial Terhadap Produktivitas Kerja Karyawan Pada Cv. Matahari Perkebunan Kelapa Sawit Sosa Padang Lawas. *Skripsi*, 14–20.
- Pramudita, Y. H. Dan A. D. (2021). *Penanggung Jawab Dekan Fakultas Ekonomi Dan Bisnis Universitas Jayabaya Pemimpin Redaksi Fakultas Ekonomi Dan Bisnis*.
- Prasetya, A., Ar, M. D., & Z.A, Z. (2017). Upaya Meningkatkan Efektifitas Pengendalian Intern (Studi Kasus Pada Pt SelectaKota Batu). *Jurnal Administrasi Bisnis*, 43(1), 203–212.
- Pratiwi Cahyaning, A. A. Et All. (2017). Faktor-Faktor Yang Mempengaruhi Efektivitas Penerapan Struktur Pengendalian Intern Lembaga PerkreditanDesa. *E-Jurnal Akuntansi Universitas Udayana* , 21, 29–56.
- Putriyandari, R. (2014). Pengaruh Sistem Informasi Akuntansi Penggajian Terhadap Efektivitas Struktur Pengendalian Intern Pada Dinas Perkebunan Provinsi Jawa Barat. *Jurnal Ecodemica*, Vol.2 No.2(2), Hal.229-240. <http://ejournal.bsi.ac.id/Ejournal/Index.php/Ecodemica/Article/View/98/77>

- Rahmansyah, A. I., & Darwis, D. (2020). Sistem Informasi Akuntansi Pengendalian Internal Terhadap Penjualan (Studi Kasus : Cv. Anugrah Ps). *Jurnal Teknologi Dan Sistem Informasi (Jtsi)*, 1(2), 42–49.
- Reo, H., Sayang, S., & Deme, K. (2022). Pengaruh Penerapan Pengendalian Internal Coso Terhadap Perilaku Etis Karyawan Dalam Sistem Penggajian. *Jurnal Riset Terapan Akuntansi*, 6(1), 81–88.
- Royda, A. A. S. (2018). Pengaruh Upah Terhadap Produktifitas Dan Inflasi Pada Sektor Industri Manufaktur Di Kota Palembang. *Jurnal Ekonomi Global Masa Kini Mandiri*, 9(1), 15–20.
- Sudjana, K., & Swuezy, V. M. (2021). Pengaruh Sistem Penggajian, Upah Lembur, Dan Insentif Finansial Terhadap Kinerja Karyawan (Studi Pada Pt. Barberbox Putranza Indonesia) *Ekonomi & Bisnis*, 20(2), 142–156. <https://doi.org/10.32722/Eb.V20i2.4348>
- Suryana, A., & Sadeli, D. (2015). 105-Article Text-309-1-10-20190516. *Jurnal Riset Akuntansi Dan Perpajakan Jrap*, 2(2), 127–138.
- Triwahyuni, Irza, Nevi, M. (2018). Sistem Informasi Akuntansi Penggajian Dan Pengupahan. *SistemInformasiAkuntansi*, 4, 15–22. <http://ejournal.lmiimedan.net/index.php/jm/article/view/26/2>
- Tuju, M. E. E., Gamaliel, H., Walandouw, S. K., Akuntansi, J., Ekonomi, F., Sam, U., & Manado, R. (2022). *Evaluasi Penerapan Sistem Akuntansi Pendapatan Retribusi Izin Tempat Penjualan Minuman Beralkohol Pada Dinas Penanaman Modal Dan Pelayanan Terpadu Satu Pintu Kota Manado Evaluation Of The Implementation Of The Revenue Accounting System For Permits For Ser.* 6(1), 6–7.
- Wuaya Jermias, R. R. (2016). Analisa Sistem Informasi Akuntansi Gaji Dan Upah Pada Pt. Bank Sinarmas Tbk. Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 4(2), 814–828. <https://ejournal.unsrat.ac.id/index.php/emba/article/view/13180>
- Yulientinah, D. S., & Cahyaningrum, A. (2022). Pengaruh Sistem Akuntansi Penggajian Dan Sistem Pengendalian Internal Penggajian Terhadap Kinerja Karyawan Pada Pusat Pengelolaan Pendapatan Daerah Wilayah Kota Cimahi. *Land Journal*, 3(1), 19–29. <https://doi.org/10.47491/Landjournal>.