



THE EFFECT OF PAYROLL ACCOUNTING INFORMATION SYSTEMS AND CASH EXPENDITURES ON INTERNAL CONTROL SYSTEMS IN BAPAS KELAS 1 BANDUNG

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ABSTRAK

Kata Kunci:
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Penelitian ini bertujuan untuk mengetahui seberapa besar pengaruh Sistem Informasi Akuntansi Gaji dan Sistem Informasi Akuntansi Pengeluaran Kas Terhadap Sistem Pengendalian internal. Penelitian ini menggunakan Jenis penelitian Kuantitatif dengan data primer melalui kuisioner yang disebar ke 40 responden,. Penelitian ini menunjukkan bahwa Balai Perumahan Kelas 1 Bandung telah memanfaatkan Teknologi Informasi dengan baik sehingga mampu meminimalkan risiko kecurangan dalam hal penggajian dan sistem kas keluar. Hasil penelitian ini menunjukkan bahwa Sistem Informasi Akuntansi Gaji dan Sistem Informasi Akuntansi Pengeluaran Kas berpengaruh positif dan signifikan terhadap Sistem Pengendalian internal, yang artinya setiap usaha-usaha yang dilakukan untuk meningkatkan efektifitas Sistem Informasi Akuntansi Gaji dan Sistem Informasi Akuntansi Pengeluaran Kas mampu meningkatkan efektifitas Sistem Pengendalian internal.

ABSTRACT

Keywords:
Accounting
Information
Systems,
Salaries, Cash,
Control
Systems
Internal

This study aims to determine how much influence Salary Accounting Information System and Cash Expenditure Accounting Information System on Internal Control System. This study uses a type of quantitative research with primary data through questionnaires distributed to 40 respondents. This study shows that the Class 1 Bandung Penitentiary has utilized Information Technology well to minimize the risk of fraud in terms of payroll and cash-out systems. The results of this study indicate that the Salary Accounting Information System and Cash Expenditure Accounting Information System have a significant effect on the Internal Control System, which means that every effort made to increase the effectiveness of the Salary Accounting Information System and Cash Expenditure Accounting Information System is can increase the effectiveness of the Control System. internals.

INTRODUCTION

Today's technology has developed very rapidly, especially in the field of information. Information is a part that plays an important role in facilitating activities in an agency because information can help produce decisions that have been set by their respective agencies. Information that is often used in an agency is an information system. The information system is the compatibility of human resources with information technology which will later use this technology to meet the smooth management and operating system of the agency.

Information systems are created to support management and operational activities in an agency. The information system that has the most important role in the accounting information system, the accounting information system also provides information related to finance such as collecting, storing, and summarizing financial and accounting data which later the financial data will become important information needed by the agency.

The types of information systems that affect internal control are payroll accounting information systems and cash disbursements systems. In the payroll accounting information system, it will display data information regarding the salaries of employees, the amount of the salary of the employee by the position or position they occupy in the agency or according to the class of the civil servant. A good payroll accounting information system can assist agencies in processing data, storing data, and simplifying the company's payroll process. In addition to salary, employees also usually get allowances in which the amount is by employee performance and employee attendance. The benefits consist of, among others, performance allowances, rice allowances, position allowances, and child allowances. In other words, the ability to manage payroll accounting information systems and the provision of good and appropriate allowances will motivate employees to work effectively and be responsible for their respective tupoksi. Payroll is the element of the largest cost incurred by the agency compared to other cost elements so that it requires good and efficient management. Furthermore, there is a cash disbursement system, the cash disbursement system is usually a system that is often needed for daily routine needs at the agency. This system presents cash disbursement transactions in the form of recording and reporting, either through cash transactions or using checks. In general, cash transactions are used by agencies for relatively small and not too large payments, while transactions use checks if the payments are relatively large.

The internal control system is an indispensable part that will later become a reference for operational activities that can develop safely and healthy manner. Every agency or company should implement a good internal control system so that the agency's goals are run by the objectives and the agency runs in by established regulations which certainly do not violate these rules, the internal control system used must be effective and efficient so that the agency avoids fraud and fraud. which may happen at any time.

According to Mulyadi (2012: 164), the elements of internal control are as follows. Carry out the functions and duties of each organizational unit by implementing healthy practices, separating responsibilities that can be applied strictly by the existing organizational structure, the quality of each employee must be in by their responsibilities as employees, provide protection and guarantees for wealth, income,

debts and expenses based on the recording procedures and the system of authority applied.

The purpose of this study is to examine effects of payroll accounting information systems and cash disbursements on internal control. This study was motivated by the phenomenon of the importance of the impact of internal control on the preservation of company assets. The research adds to the empirical evidence. Regarding the factors that affect the quality of internal control.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Accounting Information System

The information system is a system that can collect, write and process data to create data about accounting that will be needed by decision-makers in agencies, which include human resources, policies, directives, information, information technology infrastructure, software, internal controls, and security procedures (Nabillah, 2021). There is another understanding of accounting information systems, namely accounting information systems perhaps characterized into various (merging) sub-frameworks, both tangible and intangible which always work together and relate to one another in harmony which will present information in the form of transactions related to financial matters. become financial information (Febriyanti, 2020) this sense expressed by Azhar Susanto (2017: 80)

Based on this understanding the conclusion is the accounting information system is a scheme that is used to gather, record, store, and operate the data and to realize an explanation is in the form of a financial report which in time will be used to process financial transaction data at the agency.

Payroll Accounting

System The payroll and wage accounting system is intended to be able to handle the calculation of honorarium and employee income as well as pay the employee's income. This system is designed to be timely and accurate in posting, complete with authorization, validity can be guaranteed, classification of assessments, and an overview of every transaction from payroll and wages (Rahmawati, 2018) this understanding is expressed by Mulyadi (2001:17). payroll the system of payroll accounting and wage a method that was applied to the agency to pay the salaries and emoluments for the employees for the work they have done (Triska Arisanti, 2019) this sense expressed by Wiratna Sujarweni (2015: 127)

Entrenched the two in excess of definitions can be wind up The Payroll Accounting System is a system that regulates transactions for calculating employee salaries and managing employee salary payments by the services that employees provide to agencies.

Cash Expenditure Accounting System

Disbursement system is a transaction activity that can lead to a reduction in cash or balances in the agency's bank account, this can arise as a result of purchasing transactions using the cash method, paying debts and other expenses made at the agency (SAPUTRI, 2017), This understanding is expressed by Azhar Susanto (2004: 211), there is another understanding of the cash disbursement system, namely cash disbursements at agencies are carried out using checks, expenditures whose amounts are

relatively small so that they cannot be made using checks will be paid through petty cash funds by a system that would use both the imprest system and fluctuating-fund-balance system (Handini, 2018), This sense expressed by Mulyadi (2016: 425)

Based on the two definitions of the above can be concluded that cash disbursements caused the shrinking of the finances to the agency primarily on cash, this incident can be arises because of the activity of buying things that are needed by the agency in cash, paying debts or other activities that can cause a reduced cash balance at the agency, besides that cash disbursements usually use checks for transactions, or through petty cash funds if the amount is relatively small.

Internal Control System

Control is a method carried out aside administration, the batten of commissioners and additional personnel, this control is made to provide confirmation of confidence regarding the three achievement goals, namely effectiveness with operating capability, reliability in financial reporting and discipline based on applicable principles and rules (Lethurur, 2013), this understanding is expressed by Mulyadi (2002; 180) As for another understanding of internal control, namely internal control is the procedures and policies needed to include, among others, safeguarding the assets and assets of the company or agency from any form of misappropriation, ensuring all provisions on laws and legal regulations along with provisions that have been complied with and carried out by all employees (Kalendesang et al., 2017), this understanding was expressed by Hery (2015:159), in addition, according to Azhar Susanto (2013: 96) stated that there are five components in internal control include information and communication, activity control, control environment, risk assessment and the last one is monitoring (Tresyani, 2019).

Established the statement of the three definitions exceeding, then the conclusion is that internal control is a policy made by a company or agency to protect assets or assets from fraud or misappropriation that can occur at any time, therefore legal regulations are made so that company members can comply with the applicable rules and regulations. has been made so that the agency's target can be reach properly, besides that there are 5 (five) elements of internal control such as environmental control, risk assessment, activity control, information, and the latest communication, namely monitoring

Formulation Of The Hypothesis

Salary Accounting Information System and Internal Control System

According to Mulyadi (2001:12), the payroll accounting system is structured to manage transactions for payment of wages to employees as well as paying the wages. Mulyadi (2001:85) the payroll accounting information system is set to record employee salaries to be paid each month. The results of research conducted by Andi Annisa in 2018 show that the payroll information system has a positive effect on the effectiveness of internal control. If the payroll accounting system goes well, the quality of the internal control system can also be said to be good. So based on the explanation above, the hypothesis can be formulated as follows:

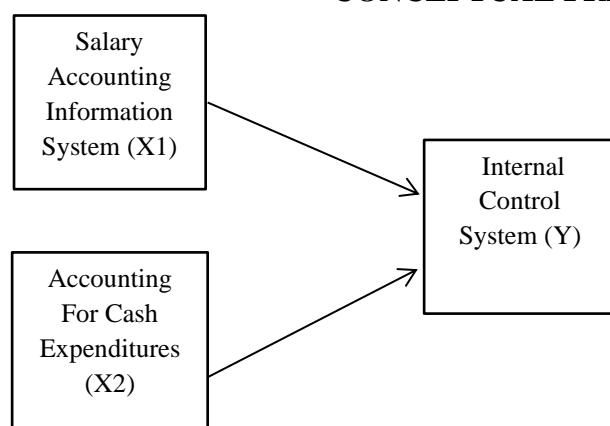
H1: Salary Accounting Information System has a positive effect on the effectiveness of the Internal Control System

Cash Expenditure Accounting and the Internal Control System

Cash is the main asset and is very important because it will be used for payments and exchange instruments ready to be used to finance operational activities at the agency. Every transaction at the agency will use cash as a means of payment. Based on the results obtained from research conducted by Risa Ayunigtyas in 2019, the cash disbursement information system has a positive and relevant impact on internal control. If the cash disbursement system applied is higher, the internal control will increase. Of the 2 hypotheses, it can be concluded:

H2: Accounting for Cash Expenditures has a positive effect on the Internal Control System

CONCEPTUAL FRAMEWORK



RESEARCH METHODS

Design

In this research, researchers used quantitative research methods. Quantitative research itself is a category of research that uses an inductive-deductive approach. This research itself as well comes from a scientific concept as well as inspiration from experts or the interpretation of the reviewers based on their experiences. Then refined into various problems accompanied by solutions which will later be proposed to achieve validation (Verification) or appraisal of the form of empirical data assist in the field

Quantitative research methods adhere to the philosophy of positivism, used to investigate a population or sample that has been selected. Accumulation of data using research instrumen, this metode is the same as the scientific method because it meets scientific principles including concrete, objective, valuable, logical, and structured. The result of this method are in the form of numbers and use statistical analysis

Population and Sample

Population

Population according to Joko Subagyo is the object of research is the target for researchers to collect and obtain data. The population is also the entire element of the object as a source of data with certain characteristics in the study. In this study the population is all employees of Balai Permayarakatan Kelas 1 Bandung.

Sample

in this study was 93 civil servants and 7 non-civil servants, so the population was 100 people. Therefore, this research can be called a sample study. Through various considerations, in this study, 40% of the total population was taken, so that the sample used was 40 subjects. In this study, the sampling technique used was the random sampling technique. Random sampling technique is a technique in which the sample is taken, the subjects in the population are mixed by the researcher. so that all subjects can be considered equal. Therefore, each subject is given the same rights by the researcher to have the opportunity to be selected as a sample. (Arikunto, 2010; 177). That all subjects can be considered equal. Therefore, each subject is given the same rights by the researcher to have the opportunity to be selected as a sample. (Arikunto, 2010; 177)

RESULTS AND DISCUSION

Validity Test

Is an action that shows that the calculated variable is the variable that will be studied by the researcher (Janti, 2014). This test was carried out using Microsoft Excel 2007 and the IBM SPSS Version 25.0 program. This validity test was carried out using factor analysis methods.

Validity Test Results Table

Variable	Item	Person Correlation	Sign. (2-tailed)	Description
SALARY ACCOUNTING INFORMATION SYSTEM (X1)	1.1	0.500	.001	ALID
	1.2	0.620	.000	
	1.3	0.500	.001	
	1.4	0.349	.027	
	1.5	0.362	.022	
	1.6	0.349	.027	
	1.7	0.362	.022	
	1.8	0.349	.027	
CASH SPENDING ACCOUNTING INFORMATION SYSTEM (X2)	2.1	0.558	.000	ALID
	2.2	0.561	.000	
	2.3	0.391	.012	
	2.4	0.558	.000	
	2.5	0.558	.000	
	2.6	0.391	.012	
INTERNAL CONTROL SYSTEM (Y)	1	0.356	.024	ALID
	2	0.353	.025	
	3	0.510	.001	
	4	0.373	.016	
	5	0.356	.024	
	6	0.510	.001	
	7	0.510	.001	

	8	510	0.	0	
			.001		

The data can be said to be valid if significant levels < 0.05 or P values *pearson Correlation* above r table (0, 312). All validity tests in this study can be said to be valid because they have a value *Pearson correlation* above 0.312

A. Reliability Test

The test is useful to determine the extent of the stability of the measuring instrument, namely to know if the measuring instrument used can be stable and truly constant if the measurement is repeated. This reliability test was tested by applying the formula *Cronbach Alpha*.

If the Cronbach Alpha value is > 0.6 , certainly, the respondents' responses to the questionnaire used as a measuring instrument are considered reliable. If the number of Cronbach's Alpha < 0.6 , then the answer to the questionnaire as a measuring tool is considered unreliable (Ghozali, 2005).

Reliability Test Results

Table 2

Variable	Cronbach Alpha	N Of Items	Description
SALARY ACCOUNTING INFORMATION SYSTEM (X1)	0.347	8	Reliable

ACCOUNTING INFORMATION SYSTEM CASH SPENDING (X2)	0.422	6	Reliable
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In this *experiment*. For all variables, the value is above 0.6. Therefore, all variables are reliable

B. Multiple Linear Regression

Linear regression test aims to measure by means of much influence an independent variable has on the dependent variable

Multiple Linear Regression Test Results

Table 3

Coefficients						
Model		Unstandardized Coefficients		Beta Standardized Coefficients	t	Sig
		B	Std. Error			
1	(Constant)	6.847	3.481		1.967	0.57
	SIA Salary (X1)	0.680	0.159	0.684	4.273	0.000
	Cash Expenditure SIA (X2)	0.197	0.171	0.185	1.156	0.256

The regression equation in this study is $Y = 6.847 + 0.680x_1 + 0.197x_2$. This means that every business effort carried out by the Salary Accounting Information System (0.680) and the Cash Expenditure Accounting Information System (0.197) will increase the effectiveness of the Internal Control System by (6.847)

C. F Test

2 methods can be used as a reference in the F test, which is the first is to compare the value (Sig) or the probability value of the Anova output, the second is to compare the calculated F value with the table F value.

Based on this theory, it can be concluded that:

1. If the number sig < 0.05, then the hypothesis is accepted. So it can be interpreted that the Salary Accounting Information System and the Cash Expenditure Accounting Information System affect on the Internal Control System. The sig 0,00^b value is, based on this value, then based on decision making on the F test it

can be concluded that it means that the Salary Accounting Information System and Cash Expenditure Accounting Information System affect the Internal Control System.

2. If the sig value is > 0.05 , then the hypothesis is rejected. which means that the accounting information system of salary and accounting information system cash expenditure does not affect the internal control system.

F Test Results

Table 4

Model		Sum Of Square	df	Mean Of Square	F	Sig
1	Regression	15.222	2	7.611	45.754	0,00 ^b
	Residual	6.153	37,	166		
	Total	21.375	39			

Output SPSS provide value Sig 0,00^b ($p < 0.05$), it could be inferred hypothesis is unacceptable, payroll accounting information system and accounting information system cash disbursements effect on Internal Control systems.

D. Correlation Coefficient

Test coefficient korelasi needed to know his great linear relationship of the independent variables examined on the dependent variable. (Kuncoro 2013:240).

The steadiness of the correlation can be classified as below :

Table Interpretation Coefficient Value Korelasi

Interval Coefficient	Level Relation
0.00 to 0.199	Very Low
0.20 to 0.399	Low
0.40 to 0.599	Medium
0.60 to 0.799	Strong
0.80 to 1.000	Very Strong

Source: Sugiyono (2011: 184)

In this study, there are two independent variables, namely the Salary Accounting Information System with the Cash Expenditure Accounting System and there is one dependent variable, namely the Internal Control System. In calculating the correlation coefficient here wear IBM SPSS program version 25.00 and the outcome are as follows:

Correlation Coefficient Test Results

Table 5

Model	R	R Square	Adjust R Square	Std. Error Of The Estimate
1,	844 ^A ,		712,697,	40 781

In the column above it can be concluded that to find out the number of coefficients of determination between the influence of the Salary Accounting Information System and the Cash Expenditure Accounting Information System on the Internal Control System, it is by observing the amount of the Adjust number. The R square listed in the table is the resulting value with the number 0.697 or equivalent to 69.7% which means that the contribution of the influence of the Salary accounting information system and the Cash Expenditure Accounting Information System to the Internal Control System is 69.7% which means there are other factors with the number 30,3% which affect the Internal Control System.

CONCLUSION

The results of this study also consistently support the results of research direct by Andi Annisa Purnamasari, which appear that the payroll accounting information system has a fairly relevant contribution to the effectiveness of internal control in the payment of employee wages. n. This means that if the payroll accounting information system can be said to be getting better, the effectiveness of internal control will increase. Internal control is used during the process of monitoring the payroll accounting information system..

The utilization of information technology, especially in the field of recitation and cash disbursements, also contributes significantly to the effectiveness of the internal control system, in addition to using good information technology within the agency, it can also minimize the risk of fraud or fraud. to cash and other assets.

The results of this study indicate that the payroll accounting information system and cash disbursements accounting information system together have a positive influence on internal control at the Bapas Kelas 1 Bandung. This can be proven from the distribution of questionnaires which show that the indicators of the accounting information system for payroll and cash disbursements have a positive and significant effect on internal control.

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