

## The Effect of Application of Payroll Accounting Information System in Increasing the Effectiveness of Company's Internal Control (Literature Study)

R. Dian Wirdiansyah<sup>1</sup>, Agus Munandar<sup>2</sup>

<sup>1,2</sup>Universitas Esa Unggul, Indonesia

wirdiansyah\_75@yahoo.com, agus.munandar@esaunggul.ac.id

### Abstract

*This study aims to understand the use of payroll accounting information systems in increasing the effectiveness of the company's internal control. The approach in this study uses a qualitative descriptive approach. The approach used in this research is to use a literature review approach. The results showed that from 10 previous studies there were 7 studies where the results stated that the payroll accounting information system had been running effectively and was able to increase the effectiveness of the company's internal control, and 3 other studies stated that the payroll accounting information system was not running effectively and had not been able to increase the effectiveness of company's internal control.*

### Keywords

payroll accounting system;  
internal control; company



### I. Introduction

In the current era of globalization, companies are required to be more efficient, effective, and economical in determining the company's operational costs, because this factor is one of the most important factors to face increasingly fierce competition with other companies. In carrying out the company's operations, it is necessary to have good company management supported by qualified personnel so that they can work efficiently (Fibriyanti, 2017). The increase in the value of the company's shares, the higher the company value, the higher it will be (Katharina, 2021). In the current economic development, manufacturing companies are required to be able to compete in the industrial world (Afiezan, 2020). The existence of the company can grow and be sustainable and the company gets a positive image from the wider community (Saleh, 2019). Increasing technological developments also affect the development of performance in achieving company goals. The increasing technology in carrying out operational activities must of course also be supported by the presence of qualified human resources or employees to support the achievement of the company's main goals. The performance of human resources or employees will also be supported by the implementation of an accounting information system in the company. "An accounting information system (AIS) is a collection of resources, such as people and equipment that are organized to convert financial and other data into information" (Bodnar et al., 2003).

The system applied to a company will affect the company. There are several systems implemented, one of which is the payroll accounting information system. Which serves to regulate the distribution of rights obtained by employees in a company. Accounting information systems in companies can help management parties obtain the right information in making decisions to achieve the company's main objectives, including in terms of providing or paying compensation to employees in the form of salaries and wages. The cost

of salaries and wages that are quite large can increase the risk of improper use of salaries and wages (Astari et al., 2020).

The internal control system is a monitoring process that allows management to know whether the actions taken and how to correct them if the implementation is not in accordance with what was originally set. An internal control system is said to be adequate if with the implementation of the system all company goals can be achieved. These objectives are securing or safeguarding owned assets, checking the accuracy and correctness of accounting data, ensuring operational efficiency and ensuring that there are no deviations from the policies that have been set determined, thus it can be seen that the internal control system has a very important role for the company (Langi et al., 2019)

Internal control can be implemented properly if there is a clear organizational structure between the separation of duties and responsibilities of each section, systematic recording of each financial transaction, routine supervision from superiors to subordinates, security policies and procedures, capturing and communicating information needed by employees. to carry out their duties, as well as evaluation activities to assess all activities that have been carried out (Aprilliadi, 2019). Every company should have a good payroll accounting system, to avoid the possibility of deviations in the implementation of the responsibilities of each section. So this study was conducted to obtain an explanation of the use of payroll accounting information systems in increasing the effectiveness of internal control, based on a literature study.

## **II. Review of Literatures**

### **2.1 Accounting Information System**

According to (Bodnar et al., 2003): "Accounting information system (AIS) is a collection of resources, such as people and equipment that are arranged to convert financial data and other data into information". This information is then communicated to various decision makers. (Mulyadi, 2016) states that "an accounting information system is an organization of forms, records, and reports that are coordinated in such a way as to provide financial information needed by management to facilitate the management of company data". The accounting information system is a procedure used in conveying activity data, especially those related to financial information to interested parties. The elements of the accounting system are forms, records, (Warda, 2018).

### **2.2 Payroll Information System**

According to (Mulyadi, 2016) "the payroll accounting system is designed to handle transactions for calculating employee salaries and payments". (Mulyadi, 2016) "payroll accounting information systems are used to carry out calculations, payments, and recording salaries for employees who are paid a fixed monthly salary". (Mulyadi, 2016) provides a definition of salary as follows: salary is a payment for the delivery of services performed by employees who have managerial positions, generally salaries are given on a monthly basis. Meanwhile, according to (Mutihah et al., 2018) Salary is a gift to an employee with payment in the form of money as a reward for a job that has been carried out as a provision of enthusiasm for future implementation and activities. Based on some of these opinions, basically a payroll accounting information system is an accounting information system that is used to handle or report transactions and provide information related to employee payroll.

### **2.3. Documents and Records Used**

According to (Mulyadi, 2016), the documents used in the salary and wage accounting system are: (1) Supporting documents for salary changes; (2) Attendance card; (3) Working hours card; (4) payroll; (5) Recap of payroll; (6) Salary statement letter; (7) Salary envelopes; and (8) Evidence of cash out. (Mulyadi, 2016) stated that the accounting records used in recording salaries and wages include: (1) General Journal; (2) Product cost card; (3) Fee card; and (4) employee income card.

### **2.4. Payroll Accounting System Recording Procedure**

According to (Mulyadi, 2016) states that the network of procedures for recording the payroll accounting system includes: (1) Procedures for recording attendance; (2) Procedure for making payroll; (3) Procedure for making proof of cash out; and (4) salary payment procedures.

### **2.5. Internal Control in Payroll Accounting Information System**

Internal control is an element of a system that includes organizational structure, methods, and measures that are combined to maintain organizational wealth, check the reliability and accuracy of accounting data, encourage capability and encourage compliance with management regulations (Mulyadi, 2016).

According to (Putriyandari, 2014) basically, the internal control system is an integral part of the organizational structure and tools that support the supervision of activities related to the use of company property and to minimize the occurrence of errors, fraud and fraud that occur in the company so that the company's operational activities can run smoothly to support the achievement of the company's main objectives.

## **III. Research Methods**

This research will use the type of descriptive research with qualitative methods. The approach used in this research is to use a literature review approach. A literature review as described by Cooper in (Creswell, 2010) has several objectives, namely to inform readers of the results of other studies that are closely related to the research being carried out at that time, linking research with existing literature, and filling gaps in research. Previously, the literature review contained reviews, summaries, and the author's thoughts on several library sources (articles, books, slides, information from the internet, image and graphic data, etc.) about the topics discussed.

The technique used in this research is to collect and document existing research that is in accordance with the research focus. The data analysis technique that has been obtained in this research is by analyzing the data (case studies) with relevant theories. After the analysis, conclusions can be drawn from the case study analysis with the relevant theories used. The steps used in data analysis are:

1. Collect case studies (previous research) related to this research.
2. Classification process to obtain the required data.
3. Comparison and analysis of the literature review with the theories used.
4. Describe and draw conclusions and suggestions from this research

## **IV. Results and Discussion**

### **4.1 Data Analysis Results**

#### **a. Analysis of Payroll and Wage Accounting Information Systems in Internal Control Efforts at PT. Gemilang Emas Indonesia**

This research was conducted by Brenda Langi, David PE Saerang, and Natalia YT Gerungai (2019). The results showed that the payroll accounting system of PT. Gemilang Emas Indonesia has not fully supported internal control efforts. This can be seen from the lack of segregation and division of tasks in the organizational structure and healthy practices.

#### **b. Analysis of Payroll and Wage Accounting Information System Design in an Effort to Increase the Effectiveness of Internal Control of Payrolls and Wages (Study Case at Al-Azhaar Islamic Boarding School Lubuklinggau)**

This research was conducted by Dian Wulan Sari, Ikal Yasir (2016). The results show that the payroll accounting information system has not been running effectively, this is because the filing system, making payroll, recording attendance and paying payroll and wages are still manual so that recording errors and other errors occur in making payroll and payroll as well as the function of paying salaries and wages. Wages are still carried out by one staff, namely the finance department. The existence of duplicates in these two sections will allow for poor payment and salary preparation, so that it has not been running effectively and in accordance with the foundation's operational standards.

#### **c. Analysis of Payroll and Wage Accounting Information Systems in Internal Control Efforts for Outsourcing Employees**

This research was conducted by Teddy Aprilliadi (2019). The results showed that the payroll and wages accounting information system at PT Semen Indonesia Packing Plant Ciwandan was not in accordance with the theory put forward by Mulyadi because there were multiple tasks carried out by the time recording section with the payroll maker and the accounting section with finance. The records used have not been effective because there are no general journal documents, product cost cards and cost cards. The network of procedures that make up the payroll and remuneration system has not been effective, because employee absenteeism is not supervised by the payroll department, so that it can trigger the risk of errors or other fraud. However, the documents used in the payroll and wage system are quite good and complete.

Payroll and wage accounting information systems in an effort to internal control at PT. Semen Indonesia Packing Plant Ciwandan has not fully supported the elements of internal control related to payroll and wages because the existing functions have not been separated. Salary deductions and payroll are not authorized by the staffing function, and the implementation of the payroll and remuneration system has not fully implemented healthy practices. due to employee absenteeism and attendance data withdrawal has not been monitored effectively.

#### **d. The Effect of Payroll Accounting Information Systems on the Effectiveness of Internal Control Structures at Dinas Perkebunan of West Java Province**

This research was conducted by Rofily Putriyandari (2014). The results showed that the implementation of the payroll accounting information system and internal control at the West Java Provincial Plantation Service was very good, this has been proven by the existence of functions, procedures, and related documents in the salary accounting information system, as well as evidenced by the procedures for disbursing payroll funds at The Plantation Service includes: Personnel Section, Finance Section, Finance Bureau, and Bank JABAR.

#### **e. The Effect of Information and Accounting Systems on Internal Control and Its Impact on Payroll Effectiveness at Universitas Pasundan**

This research was conducted by Shanty Purwanty (2019). The results showed that the application of SIA (Accounting information system) in payroll management was declared effective and could overcome manual management difficulties, expressed with a high degree of criteria, with a number of 3.69. Internal control in payroll management is carried out through coordination between related work units, especially the attendance and performance recording section with the finance and accounting divisions with a high degree of criteria, with a score of 3.71. Payroll effectiveness is expressed as a form of orderly and orderly payroll management process, especially in terms of timeliness of payments, accuracy of amounts and accuracy in efficient use of the budget for payroll, with a very high degree of criteria, with a figure of 4.01. The relationship between internal control and payroll effectiveness is stated to be moderate with a number of 0.558, and the relationship between accounting information systems and payroll effectiveness is stated to be strong, with a number of 0.700. The relationship between the three variables (information systems, internal control and payroll effectiveness) is high, indicating that the Pasundan University head office is able to coordinate work units based on a systems approach, and leaders can direct their employees to work in an integrated manner.

#### **f. Payroll Accounting Information System Analysis to Improve the Effectiveness of Internal Control at PT Gamma Utama Sejati**

This research was conducted by Bella Natalia (2020). The results of the study indicate that the effectiveness of internal control on the payroll system that has been implemented has been carried out as a whole in the operational standards of PT Gamma Utama Sejati and what it implements is also in accordance with the existing theory. In the study, researchers found developments and changes, including the disuse of salary envelopes, which developed from the existing theory because the salary payments made had turned into transfers to each employee's account. However, employees still have a document in the form of a salary slip in which there are details of the salary received by each employee. Then the second development from the development of the existing theory is that one element of internal control in the form of entering an attendance card that needs to be monitored by a party has also not been carried out. Because PT Gamma Utama Sejati already uses fingerprint attendance which will be computerized to be recorded by the system.

#### **g. Effect of Accounting System on Employee Payroll and Wages on the Effectiveness of Internal Control at PT Inti Medika Alkesindo**

This research was conducted by Winda Astarti (2020). The results of the study indicate that the payroll and wage accounting system partially has a positive effect on the effectiveness of internal control at PT Inti Medika Alkesindo and the implementation of the payroll and wage accounting system at PT Inti Medika Alkesindo has been carried out according to the systems and procedures established in increasing the effectiveness of internal control.

#### **h. Payroll Accounting Information System Functions in Supporting the Effectiveness of Payroll Internal Control at PTPN III (Persero) Medan**

This research was conducted by Asima Bettaria Munthe, Mulatua Silalahi, and Roni Jhonson Simamora (2017). The results showed that:

1. The organizational structure used by PT. Perkebunan Nusantara III (Persero) Medan clearly describes the authority and responsibility of each part of the organization.

2. The salary internal control system at PT. Perkebunan Nusantara III (Persero) Medan, has been implemented effectively. Internal control of salaries carried out by PT. Perkebunan Nusantara III (Persero) is by means of each salary payment based on proof of salary payments made in cash and salary payment slips must be signed by the employee concerned.
3. The existence of a good authorization system and personnel policies and procedures implemented by the company that support internal control over salaries and wages. The implementation of each of these policies and procedures is authorized by the competent authority to ensure their correctness. For example, there is a decree in every appointment, dismissal, transfer and promotion of employees.

#### **i. Analysis of Salary and Wage Accounting Information Systems at PT. Bank Sinarmas Tbk. Manado**

This research was conducted by Randy Richi Wuaya Jermias (2016). The results showed that the payroll accounting system applied by PT. Bank Sinarmas Tbk, Manado already has a good and effective system and fulfills the elements of internal control, thereby improving managerial performance. With a computerized payroll accounting information system, it can save the time needed to make various kinds of reports such as employee reports, overtime reports, payroll reports and fund recapitulation reports quickly and precisely. The data information presented becomes more accurate and has a higher level of accuracy so that the possibility of making errors is very small and data corrections can be made at any time and carried out quickly and easily. For example: If an error occurs, it can be found quickly and can be corrected immediately. However, there is still a slight weakness, namely the company management does not supervise the payroll maker.

#### **j. Payroll Accounting System Analysis in Order to Improve Internal Control at Dinas Perhubungan Medan**

This research was conducted by Sinta Nur Azlina and Juliana Nasution (2021). The results showed that the existing payroll accounting system at the Medan City Transportation Service was running quite well, which also had an impact on the agency's internal control. This is evidenced by the existence of documents and transaction records such as employee attendance lists, recapitulation of attendance lists, salary lists, salary slips, as well as proof of cash out or transfers. Documents related to employee payroll transactions have also been archived, both softcopy and hardcopy.

### **4.2 Discussion**

The results of data analysis from 10 previous studies there are 7 studies where the results state that the payroll accounting information system has been running effectively and is able to increase the effectiveness of the company's internal control, and 3 other studies state that the payroll accounting information system is not running effectively and has not been able to increase the effectiveness of control company internals. Based on the literature review that has been carried out, the following are some of the requirements for an effective Payroll Information System, the payroll system must be designed to ensure validity, authorization of completeness, classification of assessments, timeliness and accuracy of posting as well as an overview of each payroll and remuneration transaction.

First, there are documents used in the payroll and wage accounting system according to Mulyadi in the book Accounting System (2001: 374) are:

1. Supporting Documents for Changes in Salaries and Wages.
2. Attendance card.
3. Working hours card.

4. Payroll and Wage List.
5. Salary List Recap and Wage List Recap.
6. Salary and Wages Statement Letter.
7. Salary and Wage Envelopes.
8. Proof of Cash Out.

Second, there are related functions in the payroll accounting system according to Mulyadi (2001; 376) as follows:

1. Personnel Section  
Its function is to find new employees, select prospective employees, determine the placement of new employees, determine the level of wages and salaries of employees, promotions and wage groups, transfer of employees and dismissal of employees.
2. Timer section  
Its job is to maintain attendance records of all company employees, not the operations functional department and payroll and payroll makers.
3. Salary and wages share  
Its task is to calculate the income of each employee during the period of payment of salaries and wages.
4. Debt share  
Its duties are to issue cash receipts and authorize the payroll and wage pay function to be paid to employees.
5. Supply card and expense card section  
His job is to record the distribution of costs into product cost cards and cost cards based on a recap of the payroll and wages list and the working hours card.
6. Journal, Ledger and Report sections  
His job is to record the transaction costs of salaries and wages in the general journal.

Third, there are procedures in the Payroll Accounting Information System of a company:

1. Attendance Timekeeping Procedure
  2. Payroll Making Procedure
  3. Salary Payment Procedure
- Fourth, there is an element of Internal Control in the Payroll System
1. Organizational structure
  2. Authorization System and Recording Procedure
  3. Healthy Practice
  4. Competent Employees According to Their Responsibilities

From all the above discussion, a company is said to be effective if the company meets the requirements that have been described, where the company has the documents used in the payroll and wage accounting system, has related functions that run the payroll accounting system, there are clear procedures. , and the company has an element of internal control in the payroll accounting system.

Manually with documents and transaction records such as employee attendance lists, recap of attendance lists, salary lists, salary slips, and proof of cash out or transfers. Documents related to employee payroll transactions, both softcopy and hardcopy, show that the company has implemented the accounting information system well and is running effectively. Likewise, in this 4.0 digitalization era where almost all companies have carried out their company operations computerized, with a computerized payroll accounting information system, it can save the time required for making various kinds of reports such as employee reports, overtime reports, payroll reports and fund recapitulation reports. quick and precise. The data information presented becomes more accurate and has a higher level of

accuracy so that the possibility of making errors is very small and data corrections can be made at any time and carried out quickly and easily. Internal control of a company is said to be good if there are no concurrent positions among related functions. It can be seen that the application of a payroll accounting information system can increase the effectiveness of internal control, where if a company has implemented a payroll accounting system properly, the company's internal control also follows the direction of the implementation of the system. Internal control of a company is said to be good if there are no concurrent positions among related functions. It can be seen that the application of a payroll accounting information system can increase the effectiveness of internal control, where if a company has implemented a payroll accounting system properly, the company's internal control also follows the direction of the implementation of the system. Internal control of a company is said to be good if there are no concurrent positions among related functions. It can be seen that the application of a payroll accounting information system can increase the effectiveness of internal control, where if a company has implemented a payroll accounting system properly, the company's internal control also follows the direction of the implementation of the system.

## V. Conclusion

### 5.1 Conclusion

This study aims to understand the impact of implementing a payroll accounting information system in increasing the effectiveness of the company's internal control through a literature study. Based on the data analysis and discussion that has been carried out, the following conclusions can be drawn. The payroll information system runs effectively and can support the improvement of company control if:

- 1) There are documents used in the payroll and wage accounting system both manually and computerized:
  - a. Supporting Documents for Changes in Salaries and Wages.
  - b. Attendance card.
  - c. Working hours card.
  - d. Payroll and Wage List.
  - e. Salary List Recap and Wage List Recap.
  - f. Salary and Wages Statement Letter.
  - g. Salary and Wage Envelopes.
  - h. Proof of Cash Out.
- 2) There are related functions in the payroll accounting system as follows:
  - a. Personnel Section
  - b. Timer section
  - c. Salary and wages share
  - d. Debt share
  - e. Supply card and expense card section
  - f. Journal, Ledger and Report sections
- 3) There are procedures in the Payroll Accounting Information System of a company:
  - a. Attendance Timekeeping Procedure
  - b. Payroll Making Procedure
  - c. Salary Payment Procedure
- 4) There is an element of Internal Control in the Payroll System
  - a. Organizational structure
  - b. Authorization System and Recording Procedure
  - d. Healthy Practice



a. Competent Employees According to Their Responsibilities

It can be concluded, if the company has implemented a payroll accounting information system properly and effectively, it can improve the company's internal control, because a good payroll accounting information system has been implemented in accordance with the organizational structure, a good authorization system and personnel policies and procedures implemented by the company. so that there is no double position and the company's operations have been carried out by the right and competent functions in their department to realize healthy company operational practices.

## 5.2 Implication

Based on the results of data analysis from 10 previous studies, there are 7 studies where the results state that the payroll accounting information system has been running effectively and is able to increase the effectiveness of the company's internal control, and 3 other studies state that the payroll accounting information system is not running effectively and has not been able to increase effectiveness. company internal control. The company has a good and effective system and fulfills the elements of internal control as evidenced by the existence of documents and transaction records such as employee attendance lists, recapitulation of attendance lists, salary lists, salary slips, as well as evidence of cash out or transfers. Where in companies whose payroll accounting information system does not run effectively and has not been able to increase the effectiveness of the company's internal control, it is proven by the fact that there are still related functions that have not been separated, deductions from salaries and payroll are not authorized by the staffing function, as well as the implementation of the system. salaries and wages have not entirely implemented healthy practices. This research can provide knowledge about the implementation of the payroll accounting system which is effective and able to improve the company's internal control. and the implementation of the payroll and remuneration system has not entirely implemented healthy practices. This research can provide knowledge about the implementation of the payroll accounting system which is effective and able to improve the company's internal control. and the implementation of the payroll and remuneration system has not entirely implemented healthy practices. This research can provide knowledge about the implementation of the payroll accounting system which is effective and able to improve the company's internal control.

## 5.3 Limitation

For further researchers, it is hoped that they can try to do a literature study with research with the latest period, different company objects such as mining, banking and finance, real estate and others in order to increase knowledge and be able to see more broadly about the application of payroll accounting information systems to increase the effectiveness of the company's internal control.

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