

RINGKASAN

Penelitian ini berjudul **"Analisis Sistem Akuntansi Penggajian dan Sistem Pengendalian Intern Dalam Mendukung Ketepatan Penggajian Pegawai pada Cabang Kejaksaan Negeri Solok di Alahan Panjang."** Penelitian dilatarbelakangi oleh pentingnya pengelolaan belanja pegawai yang dilaksanakan secara tepat waktu, tepat jumlah, dan sesuai dengan ketentuan sebagai bagian dari upaya mewujudkan tata kelola pemerintahan yang akuntabel. Transformasi digital melalui penggunaan aplikasi penggajian telah memberikan kemudahan dalam proses administrasi keuangan pemerintah, namun ketepatan penggajian tidak hanya ditentukan oleh penggunaan teknologi, melainkan juga dipengaruhi oleh efektivitas sistem pengendalian intern yang diterapkan pada setiap tahapan proses penggajian. Oleh karena itu, penelitian ini dilakukan untuk memperoleh gambaran mengenai penerapan sistem akuntansi penggajian dan sistem pengendalian intern dalam mendukung ketepatan penggajian pegawai pada Cabang Kejaksaan Negeri Solok di Alahan Panjang.

Permasalahan dalam penelitian ini berfokus pada bagaimana penerapan sistem akuntansi penggajian, bagaimana penerapan sistem pengendalian intern dalam proses penggajian, bagaimana ketepatan penggajian pegawai yang dihasilkan, serta bagaimana peran kedua sistem tersebut dalam mendukung ketepatan pembayaran gaji pegawai. Penelitian ini bertujuan untuk menganalisis pelaksanaan sistem akuntansi penggajian, menganalisis penerapan sistem pengendalian intern, mengetahui tingkat ketepatan penggajian pegawai, serta menjelaskan peran sistem akuntansi penggajian dan sistem pengendalian intern dalam mewujudkan penggajian yang tepat waktu, tepat jumlah, dan tertib administrasi.

Penelitian menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Informan penelitian dipilih menggunakan teknik purposive sampling dengan melibatkan tujuh orang yang secara langsung terlibat dalam proses penggajian, yaitu Kepala Cabang, Pejabat Pembuat Komitmen (PPK), Petugas Pengelolaan Administrasi Belanja Pegawai (PPAPB), Pengelola Kepegawaian, Operator Absensi, serta dua orang pegawai sebagai penerima gaji. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, pemberian kode (coding), pengelompokan tema, triangulasi sumber, dan penarikan kesimpulan sehingga diperoleh gambaran yang komprehensif mengenai pelaksanaan sistem akuntansi penggajian dan sistem pengendalian intern.

Hasil penelitian menunjukkan bahwa sistem akuntansi penggajian pada Cabang Kejaksaan Negeri Solok di Alahan Panjang telah diterapkan dengan baik melalui pemanfaatan aplikasi Web Gaji dan Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI). Proses penggajian dimulai dari pembaruan data kepegawaian berdasarkan dokumen resmi, pengelolaan data kehadiran, penyusunan daftar gaji, verifikasi administrasi, pemrosesan dokumen pembayaran, hingga penerbitan Surat Perintah Pencairan Dana (SP2D) dan pembayaran gaji kepada pegawai. Seluruh tahapan dilaksanakan berdasarkan pembagian tugas yang jelas antara Pengelola Kepegawaian, PPAPB, PPK, PPSPM, Bendahara Pengeluaran, dan Kepala Cabang sehingga mendukung akurasi, efisiensi, serta akuntabilitas pengelolaan penggajian.

Penelitian juga menunjukkan bahwa Sistem Pengendalian Intern Pemerintah telah diterapkan secara efektif melalui pemisahan fungsi, verifikasi dokumen, pemeriksaan berjenjang, koordinasi antarbagian, serta pengawasan oleh pimpinan. Setiap perubahan data kepegawaian diverifikasi terlebih dahulu berdasarkan dokumen resmi sebelum diproses dalam sistem. Seluruh dokumen pembayaran diperiksa secara berjenjang sebelum diajukan

kepada Kantor Pelayanan Perbendaharaan Negara sehingga mampu meminimalkan risiko kesalahan administrasi maupun penyimpangan dalam proses penggajian. Selain itu, koordinasi yang baik antarunit kerja mendukung kelancaran pelaksanaan seluruh tahapan penggajian.

Berdasarkan hasil observasi dan wawancara, ketepatan penggajian pegawai telah tercapai dengan baik. Pembayaran gaji dilakukan sesuai jadwal, jumlah gaji yang diterima pegawai sesuai dengan hak masing-masing, serta seluruh proses administrasi berjalan sesuai prosedur yang berlaku. Para informan menyatakan bahwa selama pelaksanaan penggajian tidak pernah terjadi keterlambatan pembayaran maupun kesalahan perhitungan yang berdampak pada hak pegawai. Digitalisasi proses penggajian melalui Web Gaji dan SAKTI mampu mengurangi kesalahan perhitungan manual, sedangkan penerapan sistem pengendalian intern memastikan seluruh proses berjalan sesuai ketentuan melalui mekanisme verifikasi, pengawasan, dan evaluasi secara berkelanjutan.

Implikasi penelitian menunjukkan bahwa integrasi antara sistem akuntansi penggajian berbasis teknologi informasi dan penerapan Sistem Pengendalian Intern Pemerintah merupakan faktor penting dalam mewujudkan pengelolaan belanja pegawai yang akurat, efisien, transparan, dan akuntabel. Temuan penelitian memberikan manfaat praktis bagi Cabang Kejaksaan Negeri Solok di Alahan Panjang sebagai bahan evaluasi dalam mempertahankan kualitas pengelolaan penggajian, sekaligus menjadi referensi bagi instansi pemerintah lainnya dalam mengembangkan sistem penggajian yang didukung oleh pengendalian intern yang efektif. Selain itu, hasil penelitian ini diharapkan dapat menjadi referensi bagi penelitian selanjutnya mengenai sistem akuntansi penggajian, sistem pengendalian intern, dan pengelolaan keuangan sektor publik pada berbagai instansi pemerintah.

SUMMARY

This research is entitled "**Analysis of the Payroll Accounting System and Internal Control System in Supporting Accurate Employee Payroll at the Solok District Attorney's Branch Office in Alahan Panjang.**" The study was motivated by the importance of managing employee expenditure in a timely, accurate, and accountable manner as part of good public financial governance. The digital transformation of government financial management through integrated payroll applications has improved administrative efficiency. However, payroll accuracy is not solely determined by the use of information technology but also depends on the effectiveness of the internal control system implemented throughout every stage of the payroll process. Therefore, this study was conducted to analyze the implementation of the payroll accounting system and the internal control system in supporting accurate employee payroll at the Branch Office of the Solok District Prosecutor's Office in Alahan Panjang.

The research focuses on four main issues: the implementation of the payroll accounting system, the application of the internal control system in the payroll process, the level of payroll accuracy achieved, and the role of both systems in ensuring accurate payroll administration. Accordingly, the objectives of this study are to analyze the implementation of the payroll accounting system, evaluate the effectiveness of the internal control system, assess the accuracy of employee payroll, and explain how these two systems contribute to timely, accurate, and properly administered salary payments.

This study employed a qualitative descriptive research approach. Data were collected through observations, interviews, and documentation. Informants were selected using purposive sampling and consisted of seven individuals directly involved in the payroll process, including the Head of the Branch Office, Commitment Making Officer (PPK), Employee Expenditure Administration Officer (PPAPB), Personnel Administrator, Attendance Operator, and two employees as salary recipients. Data analysis was conducted through data reduction, data presentation, coding, thematic analysis, source triangulation, and conclusion drawing to obtain a comprehensive understanding of the implementation of the payroll accounting system and the internal control system.

The findings indicate that the payroll accounting system at the Branch Office of the Solok District Prosecutor's Office in Alahan Panjang has been implemented effectively through the utilization of the Web Gaji application and the Government Institution Financial Application System (SAKTI). The payroll process begins with updating personnel data based on official documents, managing attendance records, preparing payroll lists, verifying supporting documents, processing payment documents, issuing payment orders, and distributing salaries to employees. Each stage is carried out according to clearly defined duties and responsibilities assigned to the Personnel Administrator, PPAPB, PPK, PPSPM, Expenditure Treasurer, and the Head of the Branch Office. This structured division of responsibilities enhances payroll accuracy, operational efficiency, and accountability.

The study also reveals that the Government Internal Control System (SPIP) has been effectively implemented through segregation of duties, document verification, multi-level review procedures, interdepartmental coordination, and continuous supervision by management. Every personnel data update is verified using official supporting documents before being processed in the payroll system. Payroll documents undergo several stages of examination before submission to the State Treasury Service Office, thereby minimizing administrative errors and reducing the risk of irregularities. Effective communication and

coordination among organizational units further support the smooth execution of payroll activities.

Based on the results of observations and interviews, employee payroll accuracy has been successfully achieved. Salaries are paid on schedule, employees receive payments according to their entitlements, and all administrative procedures are performed in accordance with applicable regulations. Informants confirmed that there have been no significant delays in salary payments or calculation errors affecting employee rights. The implementation of Web Gaji and SAKTI has reduced manual calculation errors, while the internal control system ensures that every payroll activity complies with established procedures through verification, supervision, and continuous evaluation.

The implications of this study demonstrate that the integration of a technology-based payroll accounting system with an effective Government Internal Control System plays a significant role in achieving accurate, efficient, transparent, and accountable employee payroll management. The findings provide practical benefits for the Branch Office of the Solok District Prosecutor's Office in Alahan Panjang by serving as an evaluation tool to maintain and improve payroll management quality. Furthermore, the study offers valuable references for other government institutions seeking to strengthen payroll administration through integrated accounting systems and effective internal controls. In addition, this research is expected to contribute to the development of public sector accounting literature and serve as a reference for future studies concerning payroll accounting systems, internal control systems, and government financial management in various public sector organizations.