



**INTERNAL CONTROL SYSTEM FOR VERIFICATION OF
PAYMENT REQUEST DOCUMENTS AT PT ANTAM
TBKPONGKOR:
A REVIEW OF FINANCIAL DIVISION ACTIVITIES**

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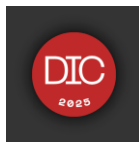
Abstract

The implementation of an internal control system in the form of verification of payment documents is crucial for ensuring the smooth operation of a company, including at PT Antam Tbk. UBPE Pongkor, where the finance division is responsible for the verification process of payment request documents. However, there are still frequent issues in its execution, one of which identified in this study is the completeness of document requirements that are often not met, potentially leading to delays in payment processing and errors in financial reporting. The objective of this research is to evaluate the effectiveness of the existing internal control system and provide recommendations for improvement. The method employed in this study is participatory observation, where the author is directly involved in daily payment document verification activities. The results indicate that there are several incomplete documents and a lack of understanding among employees regarding the necessary document requirements. Additionally, it was found that communication between the finance team and other departments needs to be improved to ensure document completeness. Proposed recommendations include regular training for employees on document requirements and the development of a checklist system to facilitate verification. By implementing these recommendations, it is expected that the internal control system can be enhanced, thereby improving efficiency and accuracy in the verification process of payment request documents.

Keywords – *Internal Control System, Payment Document Verification, Process Improvement Recommendations, PT Antam Tbk. UBPE Pongkor.*

Abstrak

Penerapan sistem pengendalian intern berupa verifikasi terhadap dokumen pembayaran dalam suatu perusahaan sangat penting untuk menunjang kelancaran perusahaan, termasuk di PT Antam Tbk. UBPE Pongkor. divisi keuangan bertanggung jawab atas proses verifikasi dokumen permintaan pembayaran. Namun di dalam pelaksanaannya masih sering terdapat masalah, salah satunya adalah yang diidentifikasi dalam penelitian ini adalah kelengkapan persyaratan dokumen yang



sering kali tidak terpenuhi, yang dapat mengakibatkan keterlambatan dalam proses pembayaran. Tujuan dari penelitian ini adalah untuk mengevaluasi efektivitas sistem pengendalian internal yang ada serta memberikan rekomendasi perbaikan. Metode yang digunakan dalam penelitian ini adalah observasi dan partisipatif, di mana penulis terlibat langsung dalam kegiatan pemeriksaan dokumen pembayaran setiap hari. Hasil dari kegiatan ini menunjukkan bahwa terdapat sejumlah dokumen yang tidak lengkap dan kurangnya pemahaman karyawan mengenai persyaratan dokumen yang diperlukan. Selain itu, ditemukan bahwa komunikasi antara tim keuangan dan departemen lain perlu ditingkatkan untuk memastikan kelengkapan dokumen. Rekomendasi yang diusulkan mencakup pelatihan rutin bagi karyawan mengenai persyaratan dokumen dan pengembangan sistem checklist untuk memudahkan verifikasi. Dengan implementasi rekomendasi ini, diharapkan sistem pengendalian internal dapat diperbaiki, sehingga meningkatkan efisiensi dan akurasi dalam proses verifikasi dokumen permintaan pembayaran.

Kata Kunci: Sistem Pengendalian Intern, Verifikasi Dokumen Pembayaran, Rekomendasi Perbaikan Proses, PT Antam Tbk. UBPE Pongkor

A. INTRODUCTION

Operational activities within a company can run smoothly and achieve optimal results when the company can establish the right systems and procedures. One example of this is the verification system and procedures, which function to ensure that all transactions and documents submitted meet the established standards. An effective verification process not only helps maintain the accuracy and reliability of information but also contributes to better decision-making in company management.

A system is a whole that consists of several parts that are interconnected and interact with one another (Ludwig von Internal control is an important aspect of the verification systems and procedures. According to Dasaratha V. Rama and Fredrick L. Jones (2002:132), internal control is a process designed to provide reasonable assurance in achieving organizational objectives, including operational effectiveness and efficiency, reliability

of financial reporting, and compliance with applicable laws and regulations. Internal control involves all levels of the organization and encompasses policies and procedures established to protect assets and ensure the integrity of information. Document verification is one of the techniques in research to ensure the accuracy of information contained in documents used as data. Document verification is conducted by checking the authenticity and conformity of documents with legitimate sources (Mulyana, 2004).

At PT Antam Tbk. UBPE Pongkor, effective internal control is crucial to support operational activities, especially in the finance division, which is responsible for verifying payment request documents. However, in practice, there are often challenges faced, such as incomplete documents and a lack of employee understanding regarding the applicable procedures. This can lead to delays in the payment process.



Based on the analysis of the above situation, several priority issues need to be identified and addressed at PT Antam Tbk. UBPE Pongkor, particularly in the finance division. First, the issue of document completeness is a primary concern, where many documents submitted for verification do not meet the established requirements. This can result in delays in the payment process. Additionally, there is also a lack of understanding among employees regarding the procedures and document requirements necessary for verification, which can potentially lead to errors in the verification process. Finally, ineffective communication between the finance team and other departments poses a challenge, causing ambiguity in the collection and submission of documents. Addressing these issues is essential to improve efficiency and accuracy in the document verification process within the company.

To tackle the identified problems, several proposed solutions include regular training, the development of a checklist system, and improved communication. First, conducting regular training for employees on document requirements and proper verification procedures is crucial. This training aims to enhance performance and understanding of company procedures. Implementing regular training can improve employees' understanding of the documents and procedures that must be followed (Dessler, G. 2017). Next, the implementation of a checklist system can assist employees in ensuring that all required documents are complete before submission for verification. This system will facilitate the verification process and reduce the risk of errors. Lastly, establishing more effective communication channels between the

finance team and other departments, as well as conducting regular internal audits, is necessary. This can be achieved through routine meetings and the use of digital communication platforms, which can enhance collaboration between the finance team and other departments to ensure that document requirements are well understood (Hargie, O., & Tourish, D. 2013). By implementing these solutions, it is expected that the document verification process can be conducted more efficiently and accurately.

In the implementation of this activity, the participation of interns is very important. Interns will be involved in the development of training modules by providing input based on their experiences and assisting in the preparation of relevant materials. Additionally, they will also play a role in testing and applying the document verification checklist, as well as providing feedback on its effectiveness.

To support the realization of the proposed solutions, steps will be taken to identify employees who need training through a training needs analysis to determine who requires further training on document requirements (Noe, R. A. 2017. *Employee Training and Development*. McGraw-Hill Education).

From the activities conducted, several significant outcomes are expected. First, an improvement in document quality is anticipated through training and the use of checklists, which will reduce the number of incomplete payment request documents. Second, the efficiency of the payment process is expected to increase, thereby making the document verification process faster and expediting payments to suppliers.



Furthermore, an increase in employee understanding of document requirements is expected to reduce errors in document collection. Finally, with the establishment of more effective communication channels, collaboration between the finance team and other departments is expected to improve, thereby minimizing errors in the document collection process (Noe, R. A. 2017; Hargie, O., & Tourish, D. 2013).

B. IMPLEMENTATION AND METHODS

This internship activity was conducted at PT Antam Tbk. UBPE Pongkor for four months, from October 6, 2024, to January 24, 2025. The intern, Deswanda Mahesa Anjani, is a student of the D3 Accounting program at Jenderal Soedirman University (Unsoed). During the internship period, the intern was directly involved in various operational activities in the finance division, particularly in the process of verifying payment request documents.

The results and methods used in this internship activity are based on a participatory approach, where the intern is directly involved in the existing work processes within the company. Several activities carried out include:

1. Inputting and Calculating the Number of Coupons from the Cooperative

The cooperative is one of the suppliers that provides goods and services to UBPP Logam Mulia. Transactions conducted with the cooperative are classified as routine

expenditures, such as lunch, with a payment schedule every week. Deswanda is responsible for calculating and adjusting the billing amount from the cooperative according to the payment request documents. If there are discrepancies, the documents will be returned to the relevant division for revision. If everything is in order, the documents will be submitted to the verification department for the next process.

2. Submitting Approval for the Payment Request Letter (SPP)

All transactions related to cash expenditures must receive approval from the Finance Manager. Deswanda receives the Payment Request form along with supporting documents, which include the payment request number, transaction description, charged account, amount, payment method, and the requestor's signature. After verifying the accuracy of the SPP by matching the billing amount with the supporting documents, Deswanda submits the SPP to the Finance Manager for approval. There is a threshold that differentiates the approval process, where the Finance Manager approves payments below IDR 100,000,000 and the General Manager for amounts above IDR 100,000,000.

3. Checking the Completeness of Transaction Evidence Documents and Fund Usage Accountability

Documents After the transaction is paid by the treasury

department, the transaction evidence is returned to Deswanda for completeness checks. This verification aims to maintain the validity and accuracy of the transactions that have occurred. Deswanda checks whether all document requirements are met, including the Online Document Payment (ODP) and other supporting documents.

4. Archiving Transaction Evidence Documents

After all transaction evidence has been checked and deemed valid, Deswanda is tasked with archiving the documents. This process includes re-checking the completeness of the documents, sorting them by transaction date, and categorizing documents based on transaction type, bank usage, and currency.

Through involvement in various processes, the intern not only gains practical experience in the working world but also makes a tangible contribution to the efficiency and accuracy of the document verification process at PT Antam Tbk. UBPE Pongkor.

C. RESULTS AND DISCUSSION

In an effort to address the issues faced at PT Antam Tbk. UBPE Pongkor, several solutions have been implemented, including regular training, the development of a checklist system, and improved communication.

1. Regular Training

Regular training or socialization sessions were held to enhance employees' understanding

of document requirements and proper verification procedures. This training involved all employees in the finance division and was designed to provide in-depth knowledge about the importance of document completeness and the verification process. Through interactive sessions and case studies, employees are expected to understand and apply the correct procedures in their daily work.

2. Development of a Checklist System

A checklist system was developed to assist employees in ensuring that all required documents are complete before submission for verification. This checklist serves as a practical guide that facilitates the verification process, thereby reducing the risk of errors and increasing efficiency.

3. Improved Communication

More effective communication channels were established between the finance team and other departments. Regular meetings and the use of digital communication platforms were implemented to enhance collaboration and ensure that all parties have a clear understanding of the document requirements.

From the implementation of these solutions, several significant outcomes are expected as indicators of the program's success:

1. Improvement in Document Quality

With the training and use of checklists, the quality of payment request documents is expected to improve. This is reflected in the reduced number of incomplete documents submitted for verification. The improvement in document quality serves as an

indicator of the program's success, as it can reduce delays in the payment process.

2. Efficiency of the Payment Process

The document verification process is expected to become more efficient, as evidenced by the time taken to complete verification and payments to suppliers. With the implemented checklist system, employees can more quickly check the completeness of documents, thereby expediting the payment process.

3. Enhanced Employee Understanding

Through regular training, employees' understanding of document requirements is expected to increase. This can be observed from the feedback provided by employees after attending the training, where they feel more confident in carrying out their document verification tasks.

4. Better Collaboration

With the establishment of more effective communication channels, collaboration between the finance team and other departments is expected to improve. This can be measured by the frequency and quality of interactions between teams, as well as a reduction in errors in the collection and submission of documents.

D. CLOSING

1. Conclusions

Based on the results and discussions outlined, it can be concluded that the implementation of an effective internal control system through document verification at PT Antam Tbk. UBPE Pongkor is crucial for enhancing efficiency and accuracy in the payment process. The

challenges faced, such as incomplete documents, a lack of employee understanding regarding procedures, and ineffective communication, have been identified as primary obstacles. The implementation of solutions, including regular training, the development of a checklist system, and improved communication, has shown positive results. Improvements in document quality, payment process efficiency, employee understanding, and inter-departmental collaboration serve as indicators of the program's success. However, supporting factors such as management commitment and employee involvement play a vital role in the program's success, while hindering factors such as time constraints and resistance to change need to be addressed to achieve optimal results.

2. Recommendations

Based on the analysis of the strengths and weaknesses of the activities carried out, several recommendations for the sustainability of these activities are as follows: First, regular training should be conducted periodically as a continuous program to ensure that employees are always updated on procedures and document requirements. Second, the checklist system should be evaluated regularly to remain relevant and effective, with updates based on employee feedback. Third, communication channels between the finance team and other departments should be strengthened by utilizing more advanced communication technologies, such as project management applications, to enhance interaction and transparency. Furthermore, it is

important to conduct regular monitoring and evaluation of the document verification process and the implementation of solutions to identify areas that need improvement. Lastly, timely and scheduled internal audits are recommended to ensure that all procedures are followed and to detect potential issues before they escalate. By implementing these recommendations, it is expected that PT Antam Tbk. UBPE Pongkor can continue to enhance its internal control system and document verification processes, thereby supporting the overall operational efficiency of the company.

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