

# Analysis of Payroll Accounting Information Systems at PT Berkah Jaya Indonesia

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## ABSTRACT

This article aims to analyze the payroll accounting information system process, related functions, supporting documents, as well as the implementation of internal controls that run on the PT Berkah Jaya Indonesia Payroll Accounting System. The research methodology used in writing this final assignment is a qualitative descriptive method. Data collection techniques include library studies by studying theory or written material, as well as field studies by direct observation followed by interviews with relevant sources. The steps used are to discuss the payroll accounting system at PT Berkah Jaya Indonesia. Based on the results of observations made by the author, it can be concluded that the payroll accounting system running at PT Berkah Jaya Indonesia is generally quite good and only requires a small evaluation of improvements.

**Keywords:** *Accounting Information System, Payroll, Internal Control*

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**Received:** October 30, 2024

**Revised:** November 17, 2024

**Accepted:** November 30, 2024

**Published:** December 27, 2024



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## 1. INTRODUCTION

Each company is established with its own purpose, but basically the main purpose of establishing a company is to obtain optimal business profits. In today's era where the economy is growing rapidly, many companies are emerging and of course require good manpower and management to support the development of the company and its process of obtaining profits. Manpower or in this case employees have a major role that is no less important than other aspects in the company. Workforce productivity can be achieved through good human resource (HR) management and as a form of compensation, the company needs to provide appropriate compensation for employees.

The compensation is in the form of salary, wages and other incentives that are arranged in such a way that they can be a motivator for employees to work harder and more diligently. Salary is a payment given to employees whose amount varies depending on the position or position occupied in the company, work experience, skills and level of education. In a company, salary is a burden in operational activities. Payroll in a company uses a system whose implementation process is adjusted to applicable policies and the company's capabilities. This payroll system includes departments or related sections that coordinate with each other to be able to provide financial information needed by management in managing the company.

The payroll process in a company is related to budget and financial issues that do not rule out the risk of fraud, so that an appropriate accounting information system is needed and applied to the payroll section. A company needs to have a good payroll system, so that there is no misappropriation or deviation in carrying out their respective responsibilities. Prevention of misappropriation can be done by implementing an internal control system over the payroll and wage accounting information system. In its application, the payroll system process that runs in the company usually has differences with the theory of the payroll accounting information system and the internal control system that has been

patented, both small and significant differences. These differences need to be considered again in order to evaluate the company's payroll aspects in order to optimize the system that is running.

## 2. METHODS

The research method used by the author in the research is a qualitative descriptive method, namely a method that describes the comparison between field practice and theoretical concepts by describing and analyzing data obtained during the research process on a problem object being studied. The writing methodology describes the design/method that will be used as a plan, structure and strategy for completing research related to the Final Assignment. In this case, the author needs data sourced from:

1. Library Research

Namely collecting theoretical data and data related to studying various forms of written materials related to the contents of the Final Assignment report to obtain information regarding the payroll accounting information system.

2. Field Research

This is a method of collecting data by directly visiting the place that is the object of the Final Assignment, which generally consists of:

- a. Observation

Conducting direct observation of the payroll accounting information system process taking place in the company and collecting data and documents required for analysis.

- b. Interview

This data collection technique is carried out by asking questions to the relevant sections during the research process with the aim of obtaining additional information regarding the research object.

## 3. RESULTS AND DISCUSSION

- A. Payroll accounting information system at PT Berkah Jaya Indonesia

Payroll at PT Berkah Jaya Indonesia has a procedure that is carried out in accordance with company policy from the initial stage to its recording. The procedure is formed into a unified system that continues in the company until now.

- B. Flowchart of PT Berkah Jaya Indonesia's Payroll Accounting Information System

Flowcharts are used to facilitate understanding of the processes running in a company's payroll accounting information system. The following is a flowchart that describes the process of implementing the Payroll Accounting Information System at PT Berkah Jaya Indonesia:

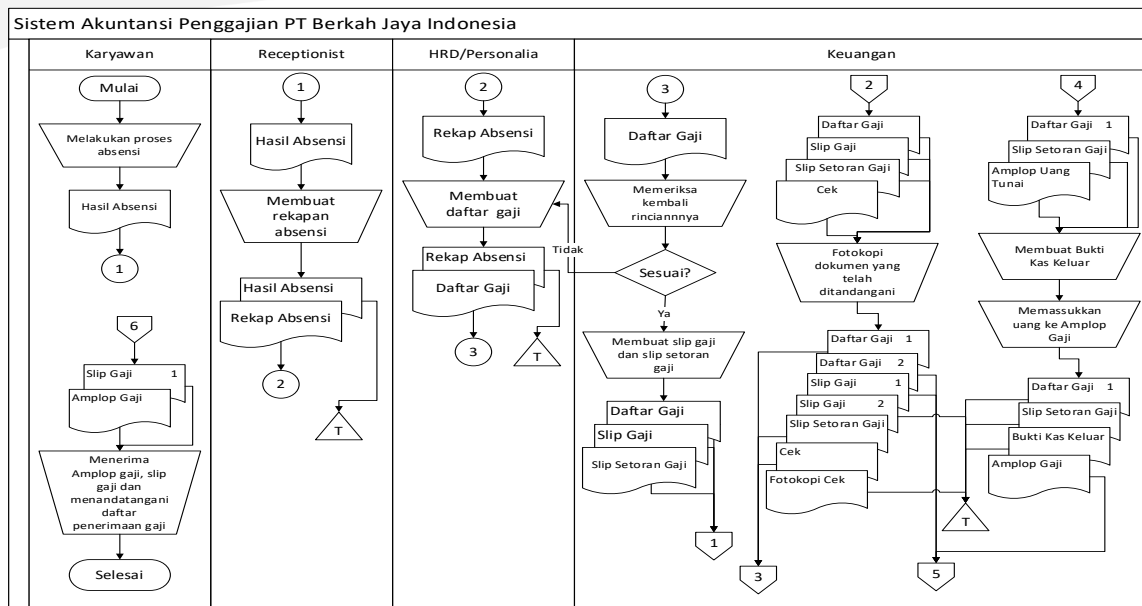


Figure 1. Flowchart of PT Berkah Jaya Indonesia's Payroll Accounting Information System

Source: Data processed by the author

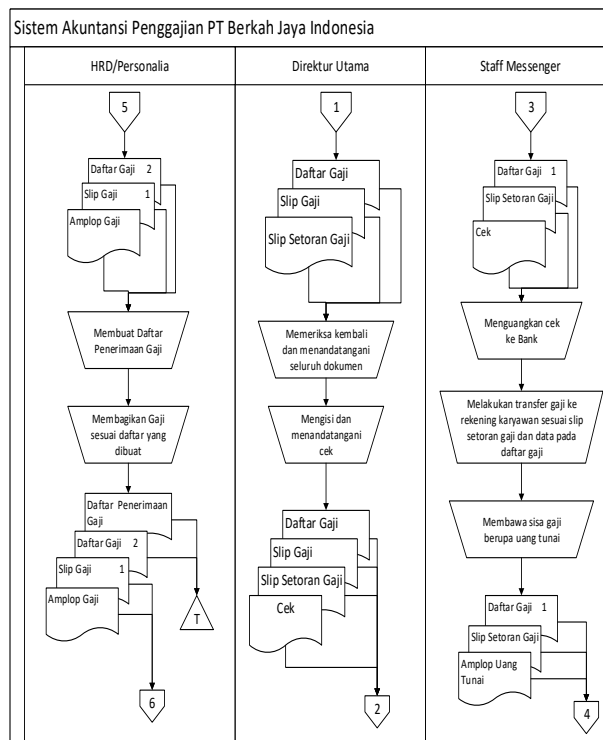


Figure 2. Flowchart of PT Berkah Jaya Indonesia Payroll Accounting Information System (Continued)

Source: Data processed by the author

The explanation of the process flowchart for implementing the payroll accounting information system above is as follows:

1. Employee
  - a. Employees check in first before starting work using a fingerprint attendance machine.
  - b. The attendance results will be recorded on the attendance machine every day.
  - c. Every month on the 25th, employees will fill out a salary receipt list provided by

HRD/Personnel.

- d. Employees who are still paid in cash will receive a salary envelope along with a pay slip.
  - e. Employees who already have an account will receive a pay slip after their salary has been transferred.
2. Receptionist
- a. The receptionist will periodically take attendance data from the attendance machine and then make a summary.
  - b. Receptionist checks employee attendance data whether there is any delay or not. The entry time at PT Berkah Jaya Indonesia is 08:00 with a tolerance of 15 minutes of delay, more than that will be subject to a reduction in total working hours.
  - c. After completing checking the attendance data for each employee, the receptionist makes a summary of employee attendance.
  - d. The attendance summary will be given to HRD while the initial attendance data will be archived permanently based on date.
3. HRD/Personnel
- a. HRD/Personnel receives a summary of absences from the receptionist.
  - b. Then HRD/Personnel makes calculations for salaries, both reductions and additions, according to existing data, such as deductions for cash advances and overtime calculations.
  - c. After the calculation is complete, HRD/Personnel will compile a list of employee salaries.
  - d. The payroll list that has been created will be submitted to the finance department while the absence summary will be archived permanently by date.
  - e. HRD/Personnel receives pay slips, pay envelopes and photocopies of payroll from the finance department.
  - f. HRD/Personnel makes a list of salary receipts, both transfer and cash. All employees will sign the salary receipt list along with being given their respective pay slips.
  - g. HRD/Personnel distributes salary envelopes to employees who still receive their salaries in cash.
  - h. The list of salary receipts signed by employees will be archived together with the salary list based on date permanently.
4. Finance
- a. The Finance Department receives the payroll from HRD/Personnel.
  - b. The Finance Department will recheck the details listed on the payroll to see whether they are correct or not.
  - c. If errors are found, either in typing or calculations, the payroll list will be returned to the HRD/Personnel department for revision.
  - d. If the payroll is correct, the finance department will create a pay slip and pay deposit slip according to the data listed.
  - e. The payroll, payslips, and payslips that have been created will be submitted to the President Director.
  - f. After being signed and approved by the President Director, the documents will be photocopied for further processing.
  - g. Original payroll, payroll deposit slips, and checks will be submitted to the messenger staff to be processed to the Bank.
  - h. HRD/Personnel receives a cash envelope from the messenger staff along with the original salary list and proof of salary deposit slips that have been made.
  - i. HRD/Personnel will create proof of cash disbursements from payroll transactions that have been carried out.
  - j. HRD/Personnel then enters the money into the salary envelope based on the data of employees receiving cash salaries on the payroll.

- k. Payroll, payroll deposit slips, cash disbursement receipts, photocopies of payroll slips, and photocopies of checks will be archived by the finance department permanently based on date.
  - l. Pay slips, pay envelopes and photocopies of payroll will be submitted to the HRD/Personnel department for further processing.
- 5. President Director
  - a. The CEO receives the payroll documents from the finance department and signs the documents after they have been reviewed.
  - b. The CEO will fill out the check according to the total nominal stated on the payroll and then sign it.
  - c. The signed and approved documents along with the check will be submitted back to the finance department.
- 6. Staff Messenger
  - a. Staff Messenger receives original payroll documents, payroll deposit slips, and checks from the finance department.
  - b. Messenger staff cashes the check at the Bank.
  - c. Staff Messenger transfers salaries to employee accounts by running the existing salary deposit slip according to the data on the payroll.
  - d. After completion, Messenger staff brought back the remaining cash to be submitted to the finance department along with salary list documents and proof of deposit slips.

#### C. Functions Related to the Payroll Accounting Information System of PT Berkah Jaya Indonesia

The functions related to the payroll accounting information system at PT Berkah Jaya Indonesia are as follows:

##### 1. Time Recording Function

At PT Berkah Jaya Indonesia, the time recording function is carried out by the receptionist section which is tasked with processing employee attendance data. Periodically, the receptionist as a time recording function needs to report the attendance summary to the HRD/Personnel section which carries out the personnel function. Good and complete time recording will facilitate the subsequent payroll process.

##### 2. Personnel Functions

The personnel function is carried out by the HRD/Personnel department. This department has a close relationship with employees both in the recruitment process and including the payroll process. HRD/Personnel is tasked with checking employee attendance from the attendance recap obtained from the receptionist department. In addition to checking attendance data, HRD/Personnel is also responsible for compiling employee payroll. When compiling a payroll, there are things that need to be considered, such as:

###### a. Number of Working Hours

The first thing to note is the number of hours worked by employees. This is related to lateness and absence without explanation (Alpa). If the delay occurs above the tolerance limit without a clear reason, then the working hours will be reduced and affect the calculation of meal money. Likewise for employee absence without a clear explanation.

###### b. Overtime

At PT Berkah Jaya Indonesia, overtime on weekdays is usually calculated if there is a delivery or production that is done after the closing time, which is 17:00. Employee overtime data is summarized by the receptionist through the attendance machine. Overtime on holidays is calculated per day according to the policy of the President Director.

## c. Cash Advance or Loan

The HRD/Personnel department also handles matters regarding employee cash advances or loans. Employees who apply for cash advances will be forwarded by HRD/Personnel to the finance department and the President Director. If approved, the cash advance or loan payment process is carried out by deducting the salary of an agreed nominal amount. When making a payroll, HRD/Personnel needs to pay attention to the history of deductions from cash advances or loans so that there are no mistakes.

In addition to making payroll lists, this section is also responsible for distributing salary envelopes and pay slips to the employees concerned and recording them as company archives.

## 3. Financial Functions

The Finance function is carried out by the finance department which is tasked with checking the payroll made by HRD/Personnel before making pay slips and payroll deposit slips. At PT Berkah Jaya Indonesia, the authority to fill out and sign checks is not the finance department but the President Director, the finance department only makes the details of the submission. After receiving approval from the President Director, the finance department will record transactions and also other payroll processes such as preparing salary envelopes and archiving related documents. The finance department works together with messenger staff for purposes related to the transaction process at the Bank.

## 4. Authorization Function

The authorization function is held by the President Director. Filling and signing checks and related documents are the authority of the President Director. So that in the payroll system process at PT Berkah Jaya Indonesia, the final check is carried out by the President Director before the check can be made.

## D. Related Documents and Records in the Payroll Accounting Information System of PT Berkah Jaya Indonesia Documents in the Payroll Accounting Information System of PT Berkah Jaya Indonesia

The documents used in the payroll accounting information system at PT Berkah Jaya Indonesia are as follows:

## 1. Attendance Results

This document is obtained from data on the fingerprint attendance machine used in the employee attendance process every day.

Finger Id	1	2	3	4	5	6	7	8	9
NIK	1	2	3	4	5	6	7	8	9
Nama Staff	Dian Siska	Esa Sitorus	Nasep Indra Permana	Asep Sugianto	Ratman	Jeffri Sinaga	Abdul Gofar Ismail	Yonafat Y Siagian	Jeremy Pasaribu
Departemen	HRD/Personalia	Administrasi	Messenger	Security	Security	Kep. Distribusi	Produksi	Helper	Helper
4 Januari	In	08:06	08:00	08:10	19:55	07:59	08:04	08:05	07:48
	Out	17:10	17:06	17:00	08:00	19:59	17:00	17:00	17:01
	Total	09:00	09:00	09:00	12:00	12:00	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00
5 Januari	In	08:11	07:53	08:08	19:50	08:10	08:08	08:08	08:12
	Out	17:00	17:00	17:09	08:09	19:50	17:00	17:03	17:00
	Total	09:00	09:00	09:00	12:19	11:54	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00
6 Januari	In	08:10	08:09	08:08	19:50	07:56	08:02	08:08	07:55
	Out	17:10	17:07	17:05	08:00	19:50	17:03	17:00	17:02
	Total	09:00	09:00	09:00	12:10	11:54	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00
7 Januari	In	08:15	08:15	08:20	19:59	08:10	08:00	08:04	08:20
	Out	17:08	17:03	17:01	08:08	19:59	17:00	17:07	17:06
	Total	09:00	09:00	09:00	12:09	11:49	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00
8 Januari	In	08:16	08:10	08:11	19:50	07:56	07:53	08:09	07:55
	Out	17:00	17:01	17:00	08:00	19:50	17:04	17:00	17:09
	Total	09:00	09:00	09:00	12:10	11:54	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00
9 Januari	In	08:14	07:45	08:20	19:57	07:55	08:14	08:14	07:33
	Out	17:00	17:00	17:00	08:01	19:57	17:00	17:00	17:19
	Total	09:00	09:00	09:00	12:04	12:02	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00
10 Januari	In	08:00	08:00	08:00	19:59	07:59	08:00	08:00	08:00
	Out	17:00	17:00	17:00	08:00	19:59	17:00	17:00	17:00
	Total	09:00	09:00	09:00	12:00	12:00	09:00	09:00	09:00
	OT	00:00	00:00	00:00	00:00	00:00	00:00	00:00	00:00

Figure 3. PT Berkah Jaya Indonesia Attendance Results

Source: HR PT Berkah Jaya Indonesia

## 2. Attendance Recap

This document is prepared by the receptionist as a time recording function to facilitate the calculation of employee attendance. In the attendance recap, employee attendance and absence data will be seen during a certain period which will later be used in payroll calculations.

## 3. Payroll

This document contains the amount of salary calculation which includes the nominal gross salary of each employee along with its deductions and additions. The creation of a payroll list at PT Berkah Jaya Indonesia still uses Ms. Excel.

## 4. Salary slip

This document is a breakdown of the salary received by each employee. The contents of the pay slip include the basic salary, allowances, and deductions received by the employee.

SLIP GAJI		
NAMA : NASEP INDRA PERMANA		NOMOR KARTU IDENTITAS : 32750725078XXXX
JABATAN : MESSENGER		PHONE : XXXXXXXXXXXX
NO.	KETERANGAN	JUMLAH
1	Gaji Pokok	#####
	Penambahan	
1	Tunjangan Jabatan	-
2	Tunjangan Konsumsi	-
	Pengurangan	
1	Kasbon/PPL	-
2	Potongan lain-lain	-
TOTAL DITERIMA		Rp -
Penerima		Yang Menyerahkan
Nasep Indra Permana		Dian Siska
		Disetujui
		Roy Buha R Pane

Figure 4. Example of PT Berkah Jaya Indonesia Salary Slip Format

Source: HR PT Berkah Jaya Indonesia

## 5. Salary Deposit Slip

Employees who already have a bank account will receive a salary every month with a transfer system run by messenger staff by depositing cash according to the nominal on the payroll using a bank deposit slip to each employee's account. Proof of the deposit slip will be submitted to the finance department for archiving.

## 6. Cash Out Proof

This document is a record of cash expenditures related to employee payroll created by the finance department and archived together with other documents such as photocopies of checks.

<b><u>BUKTI PENGELUARAN KAS</u></b>	
NO BUKTI	: SLIP121010447
TANGGAL	: 25-01-2021
PENERIMA	: KARYAWAN
DESKRIPSI	: GAJI BULAN JANUARI 2021
JUMLAH	: Rp #####
TERBILANG	:
KASIR	PENERIMA
(                    )	(                    )

Figure 5. Example of Cash Out Proof Format for PT Berkah Jaya Indonesia

Source: Finance Department of PT Berkah Jaya Indonesia

#### 4. CONCLUSION

Based on the results of research related to the analysis of the payroll accounting information system that took place at PT Berkah Jaya Indonesia, the author can draw the following conclusions:

1. The payroll accounting information system at PT Berkah Jaya Indonesia is implemented by carrying out a series of procedures related to payroll and involving supporting functions and equipped with documents as proof of transactions and recorded based on accounting records so as to form a unified system that is currently running.
2. The functions related to the payroll accounting information system at PT Berkah Jaya Indonesia are time recording function, personnel function, financial function, and authorization function.
3. Documents used in the PT Berkah Jaya Indonesia payroll accounting information system are supporting documents for salary changes, attendance report, attendance recap, payroll list, pay slip, payroll deposit slip, cash advance application form, pay envelope, cash out proof, and payroll receipt list. In addition, for ongoing accounting records using outgoing bank journals.

The implementation of internal control elements over the payroll system at PT Berkah Jaya Indonesia as a whole has been running quite well and according to procedures, although there are several elements of internal control that have not been implemented according to existing theories. For example, the financial function and accounting function are still carried out by the same section, then the less than optimal authorization function and recording procedures are due to there being documents that have not been used.

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