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## Analysis of Payroll Accounting Information System

**Siti Rahmayuni**<sup>1</sup>

**STIE Balikpapan, Indonesian**<sup>1</sup>

**youni.anwar@yahoo.com**<sup>1</sup>

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### **Keywords :**

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### **ABSTRACT**

*This study aims to analyze the payroll accounting information system at Institute of Economic Science Balikpapan. The data obtained by the authors do research analysis of payroll accounting information systems used by Institute of Economic Science Balikpapan. This research method is to use primary data with data analysis technique through interview and observation at Institute of Economic Science of Balikpapan. Researchers make observations for 1 month to know the payroll accounting information system conducted Institute of Economic Science from attendance and attendance hours up to the obligations of employees on taxes and insurance. The results of the study that the College of Economics still use the manual system in payroll, so that the payroll is still waiting for completion time..*

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## INTRODUCTION

Technology is very instrumental in the process of an organization's activities, because each system uses both technology accounting information systems and management information systems. Each organization has its own system in using payroll accounting information system. Payroll accounting information system is a procedure or how to calculate the salary data in an organization to run properly. The use of a good accounting information system will assist management in running its operations, and for employees this becomes a motivation in its performance.

Accounting Information System is easier to use by computerization using accounting application, be it MYOB Accounting, SAP, Accurate and others, the system will help the payroll quickly without having to re-record every time

The College of Institute of economic science Balikpapan currently still uses the payroll accounting information system manually so that the writer would like to give input by doing this research.

The problem formulation in this research are:

1. Is the Accounting Information System Payroll in Institute of economic science Balikpapan is already running.
2. How the payroll accounting information system at Institute of economic science Balikpapan

The purpose of this research are:

1. To know the payroll accounting information system at Institute of economic science Balikpapan.
2. To know the payroll accounting information system used by Institute of economic science Balikpapan.

according to Azhar Susanto (2013: 72) accounting information system is a collection or group of sub-systems / components / parts of any physical / non-physical are interconnected with each other and work together in harmony to process transaction data related to financial problems to be financial information

The definition of the system according to Hall (2007: 6) is a group of two or more interconnected components or subsystems that work with the same purpose.

Romney and Steinbart (2011:3) accounting information system consists of five components, namely: 1) The people, who operate the system and perform various functions; 2) Manual or automated procedures, which are involved in collecting, processing and storing data on organizational activities; 3) Data, on organizational business processes; 4) Software, which is used to process organizational data; 5) Information technology infrastructure, including computers, support equipment and equipment for network communications

according to Warren (2008: 489) on salary, he states: "In accounting, payroll refers to the amount of paid employees for services they provided during the period according to Mulyadi (2008), the element of internal control in the accounting system the payroll is (1) the Organization, that the payroll list per function must be separate from the function financial and present timing functions must be separate from the operating function; (2) Authorization system, that any person whose name is listed on the payroll must have a decision letter as employees signed by the President Director; any change in employee salary due to change rank, changes in salary rates and additional family should be based on a director's decision letter main; any salary deductions other than employee income tax should be based on the letter salary deductions authorized by the employment function; the time attendance card must be authorized by timekeeping function; overtime orders should be authorized by the head of the employee department concerned; the payroll must be authorized by the personnel function; cash out proof for payment salaries must be authorized by accounting functions; (3) Recording procedure, that changes in records employee income should be reconciled with the employee's payroll and the amount of the salary seconded must be verified accuracy by the accounting function; (4) Healthy Practices, that attendance card attendance must be supervised by the timekeeping function; the payroll maker must verified accuracy and accuracy by the accounting department prior to payment; employee tax calculations should be reconciled with employee income records; note employee income should be kept neatly by the payroll listener function.

Functions Related to Payroll and Wage Systems. In using payroll accounting system there are related functions in recording and paying employees. These functions are interrelated to achieve a particular goal so as to establish a good payroll and payroll accounting system. According Mulyadi (2003: 382) related functions in payroll accounting system are as follows:

1. Personnel function  
The employment function is responsible for finding new employees, selecting new employees, appointing new employees, deciding on new employee placements, making employee salary decisions, promotion and salary categories, employee mutations and employee dismissals.
2. Time Recording Function  
The time-clocking function is responsible for organizing time attendance records for all company employees. A good internal control system requires that the recording function of the employee's present time should not be carried out by the operating function or the payroll and payroll function.
3. Functions of Payroll and Wage List  
The payroll lister's function is responsible for generating payroll and wage lists containing the gross income that is entitled and the deductions that are incurred by each employee during the period of payment of wages and salaries. The payroll is submitted by the payroll maker to the accounting function for the manufacture of cash out evidence used as the basis for salary and wage payments to employees.
4. Accounting Functions  
The Accounting Function is responsible for recording liabilities arising in relation to the payment of salaries and wages of employees. Liabilities arising such as employee salary debt, tax debt,

pension fund debt. Accounting functions are also responsible for distributing labor costs in the interest of calculating cost of product and providing information for labor cost control. Accounting functions that handle payroll and payroll accounting systems are in the hands of debt, cost card parts, and journal sections.

a. Debt Section

This section holds the debt recording function which in the payroll and payroll accounting system is responsible for processing the salary and wage payments as stated in the payroll and wage list. This section publishes cash out evidence that authorizes payroll and wage functions to pay salaries and wages to employees as set out in the payroll and payroll.

b. Cost Card Section

This section holds a cost accounting function which in the payroll and payroll accounting system is responsible for recording the distribution of costs into the cost card of the product and the cost card based on the recap of payroll and wage and working hours cards (for factory direct labor).

c. Journal section

This section holds the journal recording function responsible for recording the costs of wages and wages in general journals.

5. Financial Function

The financial function is responsible for the implementation of payroll and employee wages and various employee welfare benefits by filling in checks and cashing the checks to the bank. The cash is then put into the salary envelope of each employee to be subsequently distributed to the eligible employees.

Based on RI Law no. 36 on Income Tax, the provisions of Article 21 paragraph (1) to paragraph (5), and paragraph (8) are amended, and between paragraph (5) and paragraph (6) inserted 1 (one) paragraph, so that Article 21 reads as follows. (1) Based on the tax on income in respect of with any occupation, service or activity in whatever name and form received or obtained Individual taxpayers shall be made by (a) an employer paying salaries, wages, honoraria, benefits, and other payments in return for work by employees or non-employees; (b) government treasurers paying salaries, wages, honoraria, benefits, and other payments, in respect of employment, services or activities; (c) pension funds or other entities paying pensions and other payments by name anything in retirement; (d) the agency that pays the honorarium or other payment as remuneration in respect of services including the services of professionals who perform free employment; and (e) the organizer of the activity undertaking the payment in connection with the execution of an activity. (2) Not included as an employer who is required to withhold taxes as such.

referred to in paragraph (1) letter a shall be representative bodies of foreign countries and organizations international. (3) Fixed employee income or retired withholding tax for each month is the amount of gross income after deducting the cost of the job or the pension cost the amount is stipulated by the Rules of the Minister of Finance, pension contributions, and Non-Taxable Income Tax. (4) Daily, weekly, and other non-permanent employee income deducted tax is the amount of gross income after deducting the non-charged portions of income.

deductions of which the amount shall be stipulated by Regulation of the Minister of Finance. (5) Cutting rate up income referred to in paragraph (1) shall be the tax rate as referred to in paragraph (1) Article 17 paragraph (1) unless otherwise stipulated by a government Regulation. (5a) The amount of tariff as referred to in paragraph (5) applied to a Taxpayer who does not own Taxpayer Identification Number is higher 20% (twenty percent) than the rate applied against a Taxpayer who may indicate the Taxpayer Identification Number. (6) Deleted. (7) Deleted. (8) Provisions concerning the instructions for the withholding of tax on income in respect of employment, services or activities shall be governed by or pursuant to Regulation of the Minister of Finance.

## **METHOD**

The method of analysis and design used is using research methods in field consisting of several stages, among others: Initiation, in this phase of data collection and information is done through observation and interview to get information about the process ongoing payroll within the company; Analysis, to analyze this system using system analysis with: Business model analysis, which is to create a business picture with Activity Diagram so that it can be found business activities that need to be inside the construction of the system to be designed; Identify the problem by analyzing that process ongoing the construction of the system to be designed; Identify the problem by analyzing that process ongoing.

## **RESULTS AND DISCUSSIONS**

### **Analysis of Current Problems**

The problems that occur are as follows. First frequent employee forgot absent finger so often recorded manual dibuku this happened lack of discipline employees and tolerance of the management calculate the absence of manual. The solution offered is if the employee forgot absent the attendance hours are not counted.

The two problems that occur are the attendance attendance tuition still using the manual so that sometimes not counted at the time of the current month but in the next month, the solution is to use teaching attendance machine every lecturer enter to automatically recapitulated attendance list.

The three calculations of overtime hours are not limited until what time so this will be a problem because overtime bias is used not to do the job but for other things, the solution offered is to provide overtime hours with time limitation so that it is finished or not timed out.

## **CONCLUSION AND SUGGESTION**

Based on the above research then taken conclusion

1. the need for correct accounting information system in payroll.
2. the existence of SOP on the calculation of salaries of employees

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