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Employee Payroll Accounting Information System Design at Pt. Indonesian Coder Coffee

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Abstract**—** Information technology (IT) is developing rapidly nowadays. Everything is programmed in everyday life, such as in schools, offices, shopping centers and other places. It is hoped that this computer system will help us in all aspects of our lives. Everyone is trying to create a computerized system that is good and easy to use to help human work thanks to current technological advances. Payroll for company employees is one of the important AIS cycles for the company. In a company system, a payroll accounting information system is needed to assist in making decisions about how to pay employees. The aim of this research is to evaluate and develop a payroll accounting information system for PT Coffee Coder Indonesia employees. The research method used is descriptive. The CEO of PT Kopi Coder Indonesia was interviewed to collect data. The result is the design of a payroll accounting system for the company and calculation of employee salaries.

Keywords**—** AIS, Business Organization, Cycle, Payroll, System.

I. INTRODUCTION

Nowadays, Information Technology (IT) is very developed. In everyday life, everything is computerized. Such as in schools, offices, shopping centers, etc. that use computerized systems. With this computerized system, it is hoped that it will make things easier for us in all aspects of life. With current technological advances, now everyone is trying to create a computerized system that is good and easy to use to help human work (Brata, 2021). Good management in using computerized systems must consider not only the financial data in the company's annual financial reports, but also how culture influences the organization's quantitative and qualitative variables. Additionally, organizations today realize the importance of data integration for their functioning to become large and seamless data warehouses. With this integration, internal managers and external parties can obtain the information needed for planning, decision making and control. This information can be obtained for accounting, marketing or other organizational functions (Rahmawati R., Naftali S.A., Zukhriyah N., Brata IOD., Arnan GA, 2019). The system that is used in the world of Accounting is the Accounting Information System. An accounting information system is a system that aims to collect and process data and report information related to financial transactions. Processing the transactions in question can take the form of recording cash disbursement activities in the journal used by the Organization (Diana, Anastasia and Setiawati, 2011). According to Brata (2021), in an organization, employees are an important asset to differentiate one organization from another, where quality employees will become a competitive advantage for the organization. The success of an organization depends on employees who have the ability and employees who have motivation because their knowledge and abilities influence the quality of the goods and services provided to customers (Marshall, Paul, 2017). The payroll system records and processes data used to pay employees for their services (Marshall, Paul, 2017). The importance of salary for workers is important because the size of the salary reflects the size of the company's value. To gain profits, a business must have a plan for various activities in its business. This is closely related to human resources (HR), which includes employees, because without employees it is difficult for a company to achieve its stated goals. Because salary is the most important element of a company, a system is needed that can manage it well (Nuraida, 2021). In this research, researchers will focus on the payroll accounting system. One very important component of a company is human resources. Where these resources are needed by the company for the company's operational continuity. PT. Kopi Coder Indonesia is an Information Technology (IT) company with only 10 employees, of which 6 are permanent employees and 4 are part time employees, where part time employees are given a salary depending on how many projects they work on. When the company started running, all systems were still manual, including the attendance system. The direct function of an attendance system that is still manual will be slow, where the recording is only observing the time of arriving and leaving work. For this reason, if employees experience recording errors and fraud, it will result in ineffectiveness in implementing work objectives. The same thing happened at PT. Kopi Coder Indonesia still applies a manual recording system, the party responsible cannot assess whether this recording is accurate.

II. LITERATURE REVIEW

Effectiveness

Effectiveness is the relationship between efforts. Effectiveness is a measure of the success or failure of achieving the goals of an organization in achieving its goals. According to Mardiasmo (2017: 134). If an organization achieves its goals, then the organization has run effectively and achieved its goals. The greater the production that contributes to achieving goals, the more effective the organization, program or activity. Effectiveness is the ability to choose the right goals and achieve them. Thus, effectiveness refers to the relationship between the output or results achieved or actually achieved between the goals or results set or expected in the plan. An organization is said to be effective if the output produced meets the expected goals (Brata, 2021) Accounting information system

Accounting Information System (AIS)

An accounting information system (AIS) is a component in an organization that collects, classifies, processes, analyzes and communicates financial information and makes decisions relevant to internal and external parties (Marshall, Paul, 2017). An accounting information system is a type of information system that is needed by a company to carry out its business activities, which is needed by management and other parties to make decisions and other policies, which are related to the company's business processes to produce accounting and other information ((Brata, 2021) .

Payroll Cycle

In the Accounting Information System (AIS), the payroll cycle is a series of processes that regulate employee salary management, which includes several stages, from data collection to reporting and salary payments. The general stages of the payroll cycle areas follows: Collecting Employee Data Determining Working Hours and Attendance Making Payroll Reports Payroll Approval Salary Payments Making Proof of Payment Accounting Recording (Marshall, Paul, 2017).

III. RESEARCH METHODS

Object of research

The object of this research is the payroll accounting information system at PT Kopi Coder Indonesia, including the payroll system, documents used, records and reports related to employee payroll.

Population and Sample

Population and Sample This company has only 10 employees, of which 6 are permanent employees and 4 are part time employees, where part time employees are given a salary depending on how many projects they work on, which will later be designed based on the proportion of these employees. payroll cycle accounting information system at PT. Kopi Coder Indonesia.

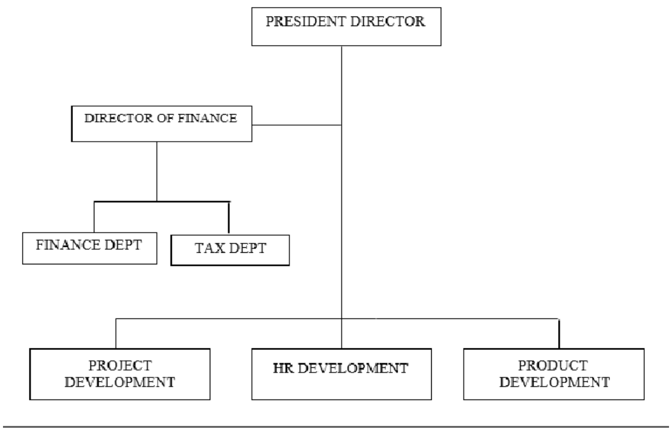


Figure 1. Organizational structure of the company

Data collection technique

One method for collecting data or information is interviews, which researchers use to obtain the necessary data. An interview is the process of obtaining information about a research topic through direct questions and answers between the researcher or interviewer and the respondent using a tool called an interview guide. Apart from that, through literature study, which aims to obtain theoretical data by reading, studying and analyzing literature related to the subject to be researched.

IV. RESULTS AND DISCUSSION

This section is the main part of the research article and is usually the longest part of an article. The research results presented in this section are “net” results. Data analysis processes such as statistical calculations and hypothesis testing processes do not need to be presented. Only the results of analysis and results of hypothesis testing need to be reported. Tables and graphs can be used to clarify the presentation of research results verbally. Tables and graphs should be commented on or discussed. For qualitative research, the results section contains detailed sections in the form of sub-topics directly related to the research focus and categories. The discussion in the article aims to: (1) answer the problem formulation and research questions; (2) show how the findings were obtained; (3) interpret/interpret the findings; (4) link research findings with established knowledge structures; and (5) generating new theories or modifying existing theories. In answering the problem formulation and research questions, the research results must be concluded explicitly. Interpretation of the findings is done by using logic and existing theories. Findings in the form of facts in the field are integrated/related to the results of previous research or existing theories. For this purpose, there must be a reference. In generating new theories, old theories can be confirmed or rejected, some may need to modify theories from old theories. In an article, it is sometimes unavoidable to organize the writing of research results into "sub- headings". The following is how to write the organizing format, which shows how to write special things that cannot be separated from an article.

Findings

Based on the results of interviews conducted and observations regarding the flow of data collection procedures for reports in the payroll accounting system at PT. Indonesian Coder Coffee. Standard Operational Procedures implemented by PT. Kopi Coder Indonesia namely:

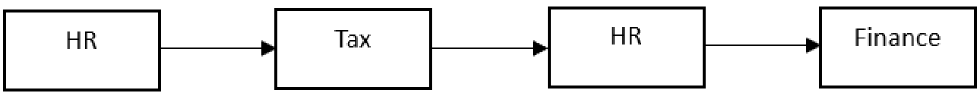


Figure 2. Payroll accounting information system design

After conducting research, a brief overview of the system and several existing weaknesses were obtained, especially in terms of the effectiveness and efficiency of the system used. From the existing system at PT. Kopi Coder Indonesia, the author proposes Standard Operating Procedures for a more effective Payroll System to be implemented in companies PT. Kopi Coder Indonesia.

Steps:

1. Payroll starts from the Finance Department, checking the working hours and attendance time of each employee and verifying them to ensure accuracy
2. After preparing the payroll, the finance department then creates an employee payroll document with 2 copies, 1 of which is for archives.
3. When the employee payroll document has been completed, the attendance results can be known. Then the finance department makes a list of employee salaries which is then made with 3 copies, including a salary report, a copy to be submitted to the director and a third copy for archives.
4. Submit a copy of the 2 financial sections to the director so that the director validates the employee salary list that has been prepared to be submitted to the employee.
5. Next, the salary list that has been prepared by the Finance Department is sent to employees for validation.
6. After employees validate the payroll the data is checked by the director, to ensure there are no errors and all deductions are correct.
   When the employee has received validation then the cycle is complete.

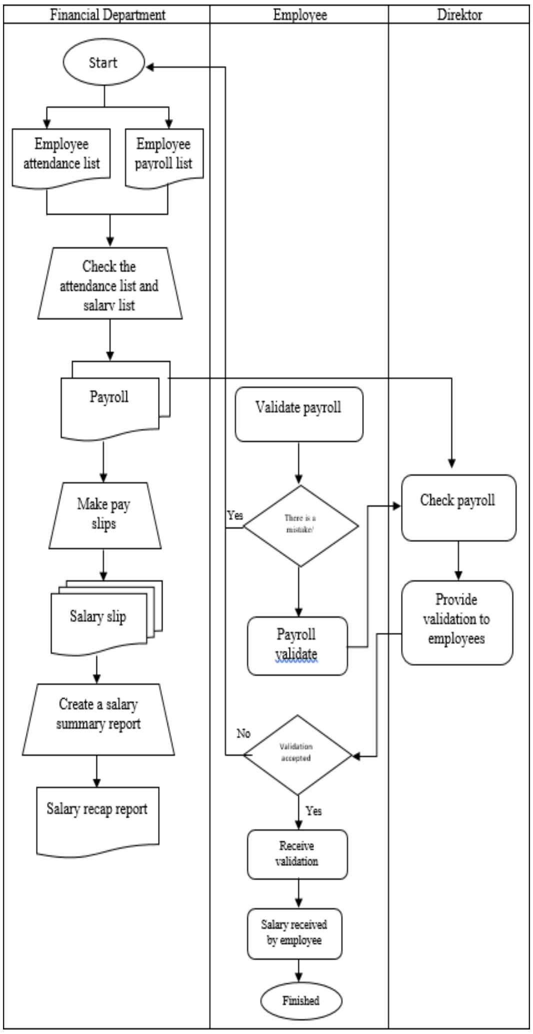


Figure 1. Payroll System Standard Operating Procedures Workflow

After explaining the purpose of the functions above, the functions related to the payroll accounting system are in the form of a flowchart which aims to ensure that each department in the salary payment process is neatly arranged.

Several documents used in Company's payroll accounting system. Indonesian coder coffee:

1. Attendance card
   This document was created by the finance department because PT. Kopi Coder Indonesia has an effective time recording function and its attendance system is still computerized where at the end of every month the finance department re-records the employee attendance list into Microsoft Excel.
2. List of payroll components
   This document contains employee data, basic salary amounts, absence deductions, BPJS health, BPJS Employment, and PPh 21. The salary list is prepared by the General Manager and the finance department using Microsoft Excel software.
3. Recapitulation of payroll
   This salary list recap is made after all calculations are complete, and submitted to the finance department for approval before the release of employee salaries. Only the General Manager and the finance department know about the salary list recap.

4. Salary statement letter
   The company does not make a salary statement. This salary statement letter is usually made as an employee record regarding the details of the salary received by each employee along with various deductions that are the employee's burden.
5. Salary Envelope
   In salary payments to PT. Kopi Coder Indonesia does not use salary envelopes, but salary payments are made through the payroll system, namely Bank MANDIRI.

Accounting Records used;

a. General ledger
   In recording all expenses generated by PT. Kopi Coder Indonesia is like paying each employee's salary using a general journal.
b. Charge card
   In calculating direct labor costs and non-production labor costs, no cards are used.
c. Employee Income Card / Pay Slip
   PT. Kopi Coder Indonesia does not enforce salary slips. Pay slips are actually used as details of salaries, allowances and deductions received by employees. Pay slips can also be used as a salary receipt by signing the pay slip by the employee.
d. Payroll Database
   At PT. Kopi Coder Indonesia Microsoft Excel is used to store employee data, including absence deductions, basic salary amounts, PPh Article 21, BPJS Health and BPJS Employment.

Which was then formalized as an SOP in the company.

Kopi Coder

PT. Kopi Coder Indonesia

Jl. Terusan Jakarta No. 175A, Kelurahan Antapani Kulon, Kecamatan Antapani, Kota Bandung, Jawa Barat 40291.

STANDAR OPERASIONAL PROSEDUR PENGGAJIAN

Yang bertanda tangan dibawah ini:

Nama : Rina Herlina

Jabatan : Direktur

Nama Perusahaan : PT. Kopi Coder Indonesia

Alamat Perusahaan : Jl. Terusan Jakarta No. 175A, Kelurahan Antapani Kulon, Kecamatan Antapani, Kota Bandung, Jawa Barat 40291.

Dengan ini menyatakan bahwa :

1. Perusahaan menggunakan pedoman dan panduan dalam kegiatan penggajian karyawan yang sudah dirancang mahasiswa Prodi akuntansi D3 Universitas Widyatama.
2. Panduan yang digunakan oleh Perusahaan adalah "Sistem Penggajian Karyawan" yang dirancang oleh Mesya Ramona suci Raihan (NPM: 30321190001)

Demikian pernyataan ini dibuat dengan sesungguhnya untuk dipergunakan sebagaimana mestinya.

Bandung, 20 Mei 2024

Rina Herlina

Figure 2. Payroll system SOP document

Kopi Coder	STANDAR OPERASIONAL PROSEDUR	No. Dokumen : SOP-05 Terbitan/Revisi : 1/0 TanggalTerbit : 20 Mei 2024

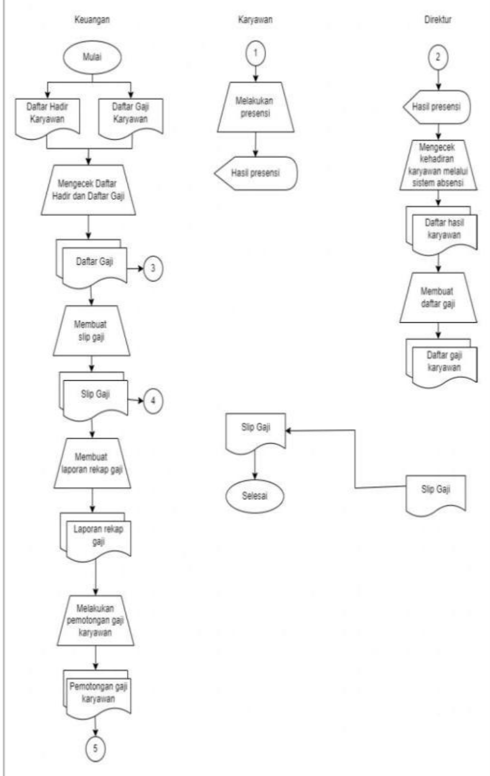
A. Tujuan	:	Prosedur ini merupakan alur kegiatan siklus penggajian di PT. Kopi Coder Indonesia. Semua pihak yang berkaitan dengan siklus tersebut dibawah harus mengikuti sesuai dengan alur yang sudah ditetapkan.
B. Prosedur	:	
Siklus Penggajian		

Figure 3. Payroll system SOP document

Langkah-langkah		1. Penggajian dimulai dari Bagian Keuangan mengecek jam kerja dan waktu hadir setiap karyawan dan diverifikasi untuk memastikan akurasi 2. Setelah mempersiapkan daftar gaji, selanjutnya bagian keuangan membuat dokumen daftar gaji karyawan dengan 2 salinan, 1 diantaranya untuk arsip. 3. Ketika dokumen daftar gaji karyawan sudah selesai dibuat, maka hasil dari kehadiran dapat diketahui. Maka bagian keuangan membuat daftar gaji karyawan yang selanjutnya dibuat dengan 3 salinan yang diantaranya untuk laporan gaji, dan Salinan untuk diserahkan kepada direktur dan Salinan ke 3 untuk arsip. 4. Salinan 2 bagian keuangan serahkan kepada direktur bertujuan agar direktur memvalidasi daftar gaji karyawan yang telah dibuat untuk diserahkan kepada karyawan. 5. Selanjutnya daftar gaji yang telah dibuat oleh Bagian Keuangan dikirimkan ke karyawan untuk divalidasi. 6. Setelah karyawan memvalidasi daftar gaji data tersebut diperiksa oleh direktur, untuk memastikan tidak ada kesalahan dan semua pemotongan sudah benar. Ketika karyawan telah menerima validasi maka siklus sudah selesai.

Figure 4. Payroll system SOP document

V. CONCLUSION AND SUGGESTION

Conclusion

Implementation of a payroll accounting system that is in accordance with the Standard Operating Procedures (SOP) that the author designed can be used as a reference in the PT employee payroll system. Kopi Coder Indonesia in the future, and also makes it easier for the parties concerned to make decisions based on existing reports. Payroll system flow chart designed as a reference in the PT employee payroll system. Indonesian Coder Coffee.

Suggestion

In this research, we still found several weaknesses that might occur due to delays in salaries received by employees and employee salary calculations that do not match previous salaries, so the author intends to put forward several suggestions which are expected to be useful input for parties involved. related.

Acknowledgments

In this study, readers can add references in Payroll Cycle Design in small-sized companies or SMEs. So that in the future with this additional reference, it is hoped that the next researcher will have a richer reference than before. So the researcher would like to express gratitude for the assistance of several parties, especially PT. Kopi Coder Indonesia and Widyatama University which made it possible for this research to be conducted and completed.

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