E-ISSN 2985-7910

Proceeding Medan International Conference Economics and Business

Volume 1, Year 2023
"Entrepreneurship on Global Economics Development in the Era of Society 5.0"

Analysis of Amployee Payroll Accounting Informastion Sistem : Case Study on Cv.Ghealsyid Malang

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ABSTRACT
CV. Ghealsyid is one of the largest women's fashion companies in Malang and has more than 45 employees consisting of 1 central store, 3 branches, and 1 warehouse. The increase in the number of employees requires CV. Ghealsy to have a structured payroll accounting information system. the research was conducted at CV. Ghealsyid whose address is at Jl. Raya jetis No. 19 Malang, East Java. The type of research used in this research is descriptive research which describes the payroll accounting information system for employees at CV. Ghealsyid. The type of data used in this study is primary data in the form of interviews and secondary data from CV. Ghealsyid. The results showed that the Payroll Accounting Information System CV. Ghealsyid is not in accordance with the theory presented by experts.

Keywords: Accounting Information System, Salary System

INTRODUCTION

A company needs a system to achieve the goals carried out in the activities of a company's business. The system has an important role in business activities, because a system that runs well can improve the company's operational activities to be more effective and efficient. According to Setiawansyah et al (2021) a system is a series of components that are interrelated with the aim of achieving company goals. Anggraini et al (2020) explained that an information system is a flow within a company which includes transaction management, operational support, managerial nature, and a company's strategy. The accounting system according to Sujarweni (2015) is an information system that measures business effectiveness, manages data into a report which will become a decision that will be decided by the party entitled to make a decision. The accounting system makes it very easy for the owner to oversee operational activities and manage the company, besides that the accounting system also functions for interested parties in the company.

Mulyadi (2016) explains that an accounting information system is a system that aims to collect, store, and process financial and accounting data used by decision makers which in this study are business entity owners. The accounting information system in a business entity has important functions, namely: (1) collecting and storing data about activities and transactions; (2) processing data into information that can be used in the decision-making process; (3) exercise proper control over the organization's assets. Judging from the importance of the Accounting Information System function, it can be said that a company that has a good accounting information system can make sales effectively and efficiently.

Septianis et al (2017) explained that companies must be able to utilize their resources effectively in order to achieve company goals. One of the tools used by companies to assist in managing data and information about their resources is the Accounting Information System. The Accounting Information System has an important function to maintain the assets owned by the company can be managed properly. Components such as human resources, production materials, important files, factory equipment are parts that are regulated by the accounting information system and converted into information that will be used by companies to make decisions. Accounting Information Systems will always be related to all activities carried out by the company's business, which include the production process to inventory and finished goods (Romney & Steinbert, 2015). When a company has a good Accounting Information System, the business entity can clearly know all the information available, and one of them is information about the availability of human resources, calculating employee salaries, and paying employee salaries.

Faisol (2017) stated that employee payroll is very influential on company finances. This is because the allocation of labor costs that are not appropriate will affect the calculation of net profit in the company, so that management must always be supervised. Therefore good supervision can prevent mistakes in financial planning and reporting and not cause losses to the company. Yurmaini (2017) said salary payment is a part that is vulnerable to fraud and embezzlement. Therefore, the greater the number of employees a company has, the more important it is for the company to have a good payroll accounting system.

One of the drivers for employees to be able to carry out their duties properly is remuneration in the form of a salary from the company (Septianis et al, 2017). Employee salaries will be paid every month by the company and the amount has been determined in accordance with the agreement between the company and the employee. Salary is a reward for services or results of work that has been done by employees for a company (Faisol, 2017). Employee salaries are costs that are continuously incurred by the company as payment for the contributions made by employees to the company. Fibriyanti (2017) explains that payroll is an important activity in the company's internal activities. A good company will use a Payroll Accounting System to be able to do Monitoring and Controlling in distributing salaries to employees. As explained by Prasetya et al (2017) that salary is one of the biggest expenses incurred by companies, therefore it needs to be done carefully in recording, calculating and paying.

Mulyadi (2016) said that the Payroll Accounting Information System was created to be able to assist companies in handling salary calculations up to the payment of employee salaries. Proper allocation of salary costs can make the company able to maximize employee performance so that the company can achieve its targets and goals. This was also explained by Marianu

Subianto (2016) in his research found that when there is an increase in employee salaries, there is also an increase in employee performance. When a company cannot manage and make the right decisions regarding employee salaries, the company can experience negative impacts that can cause losses. Purba (2018) explains that the payroll system is still not running effectively and efficiently when the time for payment of salaries is not in accordance with predetermined time procedures. An example is the incident in the city of Surabaya on May 1 2021, where hundreds of Damri Surabaya employees threatened to hold demonstrations and strike. Reporting from the detik.com news page, this started with the Damri company, which since August 2020 has not provided employees with full salaries. According to information from one of the employees, the salary he receives ranges from Rp. 800,000, - to Rp. 1,000,000, - where the nominal is not in accordance with the work contract.

CV. Ghealsyid is one of the biggest women's fashion companies in Malang, this can be seen from the followers of social media accounts which have reached 2 million followers. Currently, Ghelasyid has 4 branches spread across the cities of Malang and Batu. Products offered by CV. Ghealsyid includes clothes, bags, shoes, sandals, cosmetics, skincare, bodycare, and perfume. Initially the products offered by CV. Ghealsyid are women's clothes, bags and sandals. In 2020 CV. Ghealsy released its newest products, namely cosmetics, perfume, skincare, and bodycare. This causes a surge in the number of employees owned by CV. Ghealshid. Currently CV. Ghealsyid has more than 45 employees consisting of 1 main store, 3 branches and 1 warehouse. The increase in the number of employees is a factor that requires CV. Ghealsy to have a better and structured payroll accounting information system.

According to Mulyadi (2016) a good payroll accounting system has 3 elements, namely the functions involved, payroll documents, and accounting records. Therefore CV. Ghealsyid can be said to have a good system when he has departments tasked with managing each payroll function, collecting and managing documents related to employee payroll, and carrying out routine and detailed accounting records.

Based on the background that has been described, it can be seen that the Payroll Accounting Information System has an influence on the smooth operation of a company's operational activities. Therefore, the researcher made "Analysis of Employee Payroll Accounting Information Systems at CV.Gheasyid Malang City" to be the title of this study.

METHOD

The research conducted was descriptive qualitative which means that the research aims to explain a phenomenon through a study by describing the results found without looking at the relationship or comparing between a variable. Research conducted on CV. Ghealsyid, whose address is at Jl. Raya jetis no. 19 Malang, East Java. Data collection was carried out by interviewing the owner of the CV. Ghealsyid, head of the central store, warehouse employee, and sales admin employee. In addition to using the interview method, researchers also used data obtained from records and financial reports owned by CV. Ghealshid. Data analysis techniques were carried out using descriptive methods with reference to payroll information system analysis techniques according to Mulyadi (2016). The analysis technique is divided into 3 parts, namely: input analysis, process analysis, and output analysis.

RESULT AND DISCUSSION

Input Analysis

Based on the data obtained from ghealsyid, the documents used in the Payroll Accounting Information System are employee time cards, payroll, recap of payroll, salary statements, and salary envelopes. The following is an analysis of documents and accounting records used by Ghealsyid:

a) Attendance card for permanent employees of CV. Ghealshid

Ghealsyid has used a fingerprint scanner to record the attendance time of permanent employees of CV. Ghealshid. This is one way to avoid cheating in filling in attendance time because the document output of the timekeeping machine displays information such as division, employee name, date, time of attendance, duration of delay, time of departure, and duration of employee work. The time recording machine can increase the efficiency of time and energy required by the company because it does not require individuals to specifically supervise employee attendance. However, there are also disadvantages to using a time recording machine, namely the absence of special information for employees who are unable to attend due to illness or urgent matters. To get around this, Ghealsyid gave the SPV of shops and warehouses the task of recording employees who were unable to attend along with the reasons to later match them with the attendance recording machine.

b) Payroll

The salary list made by Ghealsy is good enough where the payroll list contains the basic salary each employee gets, cash deductions, employee absence deductions, and overtime pay. However, the payroll list made by Ghealsy does not indicate the position held by the employee, which can lead to confusion in the value of the basic salary received by the employee.

c) Payroll Recap

Ghealsyid uses a payroll recap to be given to the store's SPV as a reference for the nominal salary received by the employees of each store and warehouse. In the payroll recap, there is information about shop names, employee serial numbers, employee names, basic salary received, overtime pay, and cash deductions.

d) Statement of salary

The salary statement document is received by the Ghealsy employee and contains the date received, the name of the employee receiving the salary, details of the salary received, deductions that are the responsibility of the employee, and attendance data of the employee receiving the salary. The document is a form of transparency efforts made by Ghealsy towards his employees so that fraud does not occur such as embezzlement of funds.

Process Analysis

The process analysis carried out at Ghealsyid refers to the organizational structure, the functions involved, and the procedures used by the company to pay employees.

a) CV organizational structure. Ghealshid

The organizational structure owned by Ghealsyid is still not effective where Ghealsy still does not have several divisions that specifically handle payroll functions. Based on the results of interviews and data obtained from ghealsy, the head of the central store has too many important tasks starting from evaluating employees, preparing salary documents, to recording cash out. This can make the payroll process prone to errors and has a high possibility of fraud occurring because the entire payroll process is handled by one individual.

b) The functions involved

At Ghealsyid the parts involved in the Payroll Accounting Information System process are the Owner, the head of the central store, and the shop & warehouse Spv. Based on the results of the interviews and data collection that has been done, Ghelasyid needs to do a more even division of tasks or can add fields to carry out the payroll function. This is because the head of the central store holds too many payroll functions, namely the payroll function, the accounting function, and the financial function. Therefore, the addition of fields that specifically hold accounting and/or financial functions is to increase the effectiveness and efficiency of the Company's Payroll Accounting System.

c) Procedure

The Payroll Accounting Information System procedures carried out by Ghealsyid are still not in accordance with good payroll procedures according to Mulyadi (2016). Based on the data collection carried out, there are multiple tasks that can lead to ineffective and efficient execution of tasks and payroll functions. The head of the central store performs a dual task of making payroll, distribution of salary expenses, and making proof of cash out. In order to increase the effectiveness and efficiency of the company's payroll, you can add special fields or add human resources to carry out these procedures.

Output Analysis

Output analysis was carried out on salary envelopes and petty cash data, where these documents are output results that will be included in CV's financial reports. Ghealshid.

a) Salary Envelope

The salary envelope according to Mulyadi (2016) is an accounting document that contains salary money and information from employees receiving salaries such as employee names, employee identification numbers and the amount of net salary earned by these employees. on CV. Ghealsyid Pay envelopes are made by the head of the central shop and will be handed over to each branch head to be handed over to each employee.

b) Petty Cash

Petty cash accounting records are made by the head of the central store to record cash in and out of the central store, branches and warehouses. The petty cash is an accounting record that will be used as a reference for bookkeeping and reporting to the owner of Ghealsyid.

Discussion

Based on the analysis that has been done, the payroll accounting information system on CV. Ghealsyid still has several components that need to be repaired. This can be seen from the incompleteness of the documents used for payroll, as stated by Mulyadi (2016). Ghealsyid does not yet have supporting documents for salary changes and proof of cash out, which is because CV. Ghealsyid does not yet have a division that specifically holds staffing and accounting functions.

CV. Ghealsyid has no proof of cash out, which can lead to errors or fraud because there are no supporting documents used to monitor company expenses except for petty cash made by the head of the central store. In the payroll document used by CV. Ghealsyid, there is still no complete information such as: employee position, description of deductions that are borne by the employee and bonuses received by the employee. To make it easier to monitor the CV payroll document. Ghealsyid can change the payroll form as follows:

Table 1. Salary List Recommendations

Payroll in									
Employee Name		Position	Basic Salary	Overtime Pay	Holiday Pay. STAY IN	Cashbon	Absentee Cut	Net Salary	Description
1.									
2.									
3.									

Source : Mulyadi (2016)

Added column in the payroll form

CV. Ghealsyid also does not yet have an overtime order, where the implementation of overtime is only based on verbal orders and there is no official evidence that can later be used as a reference in calculating employee salaries.

The organizational structure owned by CV. Ghealsyid still has room for improvement. In this structure there is only an operational fiber production section and no managerial section. Based on the results of the interviews conducted, it was found that there were multiple tasks carried out by the head of the central store. CV. Ghealsyid does not yet have a division that specifically holds staffing and financial functions, so there are no supporting documents for salary changes and overtime orders due to the absence of a staffing or personnel department.

Mulyadi (2016) explains that the distribution of payroll accounting information system functions to different divisions is to improve accounting controls and internal checks such as the level of reliability of information to provide a complete record of responsibility and protection of company assets. Therefore, CV. Ghealsyid can change the organizational structure and duties of each division to be as follows:

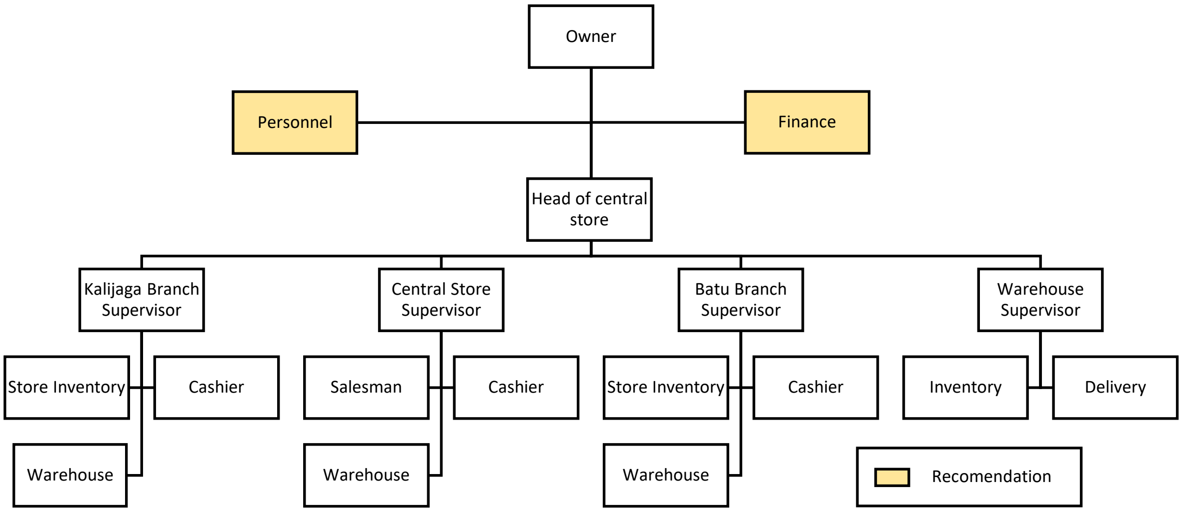

Figure 1 : Organizational Structure Recommendations
Source: Mulyadi (2016)

This structure refers to Mulyadi's explanation (2016) which states that the functions of making payroll and finance must be separate, but the head of the central shop holds the function of making payroll and the financial function. This makes the implementation of payroll functions prone to human error and fraud due to the workload and responsibilities that are mostly held by 1 individual. Because of this, researchers added personnel and financial sections to the organizational structure of CV. Ghealshid. In addition, companies can also use integrated program assistance to facilitate the input-process-output of the payroll system as stated by Aggraini (2020). To make the salary delivery process to employees more effective, CV. Ghealsyid can change his payroll flow as follows:

a. Employees take attendance using a finger print machine every time they enter and leave work.
b. Every month the personnel department recap and make a list of employee attendance which will be submitted to the finance department in 2 copies, namely to be stored and submitted to the finance department.
c. The finance department receives the employee attendance list and then makes 2 copies of the employee payroll list, namely to be archived according to the date and submitted to the owner.
d. After that the finance department also made a payroll recap for each store and warehouse.
e. The finance department makes proof of cash out to be submitted and get approval from the owner of 2 copies, namely to be stored according to the date and kept by the owner.
f. After obtaining cash approval for disbursement of salaries from the owner, the finance department prepares a salary statement and prepares employee salary slips which will be submitted to the head of the center.
g. The head of the central store receives a salary statement letter and salary slip to carry out the recitation process for each employee.
h. After the payroll process is complete, the finance section records the general journal.

Accounting records which are the output data of CV. Ghealsyid is a petty cash report. Mulyadi (2016) in his book said that the petty cash report is a daily report that contains daily expenses and the amount is relatively small. The petty cash report on the CV. Ghealsyid contains all income and expenditure reports every day, which is not in line with Mulyadi's explanation, which states that petty cash is small expenses. This shows that part of the accounting function in the CV. Ghealsyid misinterpreted the meaning and function of petty cash itself.

Ghealsy's petty cash report includes too much information and makes it difficult to check certain expenses or income. Mulyadi said that one of the accounting records that is important and must be owned by a company is a general journal. The general journal itself is a complete and detailed accounting record, and has been sorted by date. The general journal is an accounting record in which the company's financial records have been grouped into types of expenses and income each month. Seeing this, to be able to simplify and secure its financial reports, it is important for CV. Ghealsyid to make a general journal as one of the accounting records he uses.

CONCLUSION

Based on the analysis that has been carried out on the Input, Process and Output of the Payroll Accounting Information System at CV. Ghealsyid can be concluded that the Payroll Accounting Information System still has a lot of room for development. Some of these things are:

a. Payroll document that has not included the employee's position and other supporting information.
b. There is no authorization letter for issuing salaries from the owner.
c. There are concurrent tasks carried out by one section, namely the Head of the Central Store in the organizational structure of CV. Ghealshid.
d. There is no SOP for employee payroll.

As stated in the limitations, for further research it is possible to expand the scope of research by examining other aspects of the Accounting Information System such as merchandise inventory, finance, debt & receivables. In addition, future researchers can focus more on research on other issues outside of the Accounting Information System at CV. Ghealsyid such as the structure, function and duties of each section on the CV. Ghealsyid where this is one of the important problems that exist in CV.Ghealsyid.

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