

ANALYSIS OF PAYROLL ACCOUNTING SYSTEM AT CV. SYARIAH MOBILINDO

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Abstract: This study aims to analyze the existing Payroll Accounting Information System at CV. Syariah Mobilindo Gunung Sindur Branch. The research method used is qualitative, based on primary data obtained through interviews and documentation. The analysis was conducted using flowcharts to illustrate the existing processes. The results of the study indicate that there is a duplication of tasks in the finance department. The recommendation provided for CV. Syariah Mobilindo Gunung Sindur Branch is to add functions to the Accounting Department to separate responsibilities between departments according to their authority and duties. The addition of documents in the form of Employee Attendance Records (EAR) to the commissioner's department to prevent misuse of attendance, and the addition of Payroll Reports (PR) to the accounting department as accountability to the Director.

Keywords: Payroll Accounting System, Internal Control

1. INTRODUCTION

With the current technological developments, a company must have a good information system. Companies must have a clear and structured information system. An accounting information system is a combination of human resources and equipment to update financial evidence so that it can form information. An accounting information system can add value to a company because when a company can design an accounting information system appropriately, it can generate optimal value for the company. One of the factors influencing a company's success rate is the performance of its employees (Early Armein Thahara, 2022).

A good payroll accounting information system will encourage employees to work effectively in accordance with the objectives set by the company, so that the company's performance will run optimally. In its implementation, the payroll accounting system must be managed appropriately and professionally. This is because if the payroll accounting system is not managed professionally and does not follow established procedures, it will result in inaccurate salary calculations, which will inevitably lead to employee dissatisfaction, thereby reducing employee productivity and ultimately harming the company itself (Goenawan, 2022).

The achievement of an adequate payroll system is supported by the successful implementation of an appropriate internal control system. An internal control system is a review process that allows management to identify whether actions taken are in accordance with existing regulations and how to evaluate them if there are any previously determined discrepancies in implementation. A sufficient internal control system, when implemented, can achieve a company's objectives.

The relationship between the payroll accounting system and internal control is closely intertwined. With internal control, the company's assets are well protected, and the accuracy of accounting data can be

controlled to provide information for management in managing the company, ensuring that payroll payments are processed in accordance with company procedures. A good accounting system will result in an effective internal control system for the company (Putri Fadilah Sari, 2023).

The implementation of a payroll accounting information system serves as an administrative tool but also ensures accuracy and fairness in salary calculations. As one of the companies implementing a payroll accounting information system, CV Syariah Mobilindo Branch Gunung Sindur is a company operating in the automotive sales industry, consisting of various divisions. The company provides compensation for its employees' services in the form of salaries. This system can provide accurate and fair payroll information for each employee by prioritizing fair and appropriate salary payments according to each employee's role. This research focuses on analyzing the existing payroll accounting information system. The improvement recommendations arising from this research can support CV Syariah Mobilindo Gunung Sindur Branch's efforts to manage human resources more effectively and provide an effective payroll design.

2. LITERATURE REVIEW

2.1 Definition of Accounting Information System

Rahmawati & Sumarno (2020:13) is a component that functions to provide information about the financial condition of a company as a basis for making relevant and useful decisions for both internal and external parties of the company through the process of collecting, classifying, processing, analyzing, and communicating existing financial information.

2.2 Objectives of Accounting Information System

According to Mulyadi (2023:15-16), the objectives of developing accounting information systems are as follows:

1. To provide information for the management of new business activities.
2. To improve the information produced by existing systems, both in terms of quality, accuracy of presentation, and information structure.
3. To improve accounting controls and internal checks, namely to improve the reliability of accounting information and to provide complete records regarding accountability and protection of company assets.
4. To reduce clerical costs in maintaining accounting records.

2.3 Payroll Accounting System

Mulyadi (2023:13) states that the payroll and compensation accounting system is designed to handle transactions related to the calculation and payment of employee salaries and wages. This system consists of a network of procedures such as procedures for recording attendance and working hours, procedures for preparing payroll and wage lists, procedures for paying salaries and wages, and procedures for distributing salary and wage costs.

2.4 Documents Used in the Payroll Accounting System

According to Mulyadi (2023:310), the documents used in the payroll accounting information system are as follows:

1. Supporting Documents for Salary and Wage Changes
These documents are generally issued by the human resources department in the form of decision letters related to employees, such as letters of appointment for new employees, promotions, changes in wage rates, demotions, temporary suspension from work (suspension), transfers, and so on.
2. Attendance Cards
This document is used by the time-keeping function to record the attendance hours of each employee in the company. Employee attendance records can be in the form of a regular attendance list or an attendance card filled out using a time-recording machine.
3. Work Hours Card
This document is used to record the time spent by factory workers on specific orders. This document is filled out by the factory supervisor and submitted to the payroll and wage department to be compared with the attendance card before being used to distribute direct wage costs to each type of product or order.
4. Payroll and Wage List

This document contains the gross salary and wage amounts for each employee, minus deductions such as Income Tax Article 21, employee debts, contributions to employee organizations, and so on.

5. Payroll Summary and Wage Summary

This document is a summary of salaries and wages per department, created based on the payroll and wage lists.

6. Salary and Wage Statement

This document is created by the payroll and wage list function simultaneously with the creation of the payroll and wage list or in a separate activity from the creation of the payroll and wage list.

7. Payroll and Wage Envelopes

Employee salaries and wages are handed over to each employee in payroll and wage envelopes. The front page of each employee's salary and wage envelope contains information regarding the employee's name, employee identification number, and the net salary received by the employee in a particular month.

8. Cash Disbursement Voucher

This document is a cash disbursement order created by the accounting function for the finance function, based on information in the salary and wage list received from the payroll function.

2.5 Accounting Records Used In the Payroll Accounting System

The records used in the payroll accounting information system according to Mulyadi (2023:317) are as follows:

1. General Journal

In recording salaries and wages, the general journal is used to record the distribution of labor costs to each department within the company.

2. Product Cost Card

This record is used to record direct labor costs incurred for a specific order.

3. Cost Card

This record is used to record indirect labor costs and non-production labor costs for each department within the company. The source of information for recording in this cost card is memorial evidence.

4. Employee Income Card

This record is used to track the income and various deductions received by each employee. The information in this income card is used as the basis for calculating the income tax under Article 21, which is the responsibility of each employee.

2.6 Internal Control Elements

According to Mulyadi (2023:130-136), the key elements of an internal control system are:

1. Organizational Structure that Clearly Separates Functional Responsibilities

The organizational structure is the framework for the distribution of functional responsibilities to organizational units formed to carry out the Company's core activities.

2. Authority System and Recording Procedures that Provide Adequate Protection for Assets, Liabilities, Income, and Expenses

Every transaction only occurs based on authorization from an official who has the authority to approve the transaction. Therefore, an organization must establish a system that regulates the division of authority for authorizing the execution of each transaction.

3. Sound Practices in Carrying Out the Duties and Functions of Each Organizational Unit

The division of functional responsibilities and the established system of authority and recording procedures will not be implemented properly if methods are not created to ensure sound practices in their implementation.

4. Employees Whose Qualifications Match Their Responsibilities

Employees who are honest and skilled in their areas of responsibility will be able to perform their jobs efficiently and effectively, even with minimal support from internal control systems.

2.7 Flowchart

According to Sofwan Hanief (2020:8), a flowchart is a technique for illustrating the logical sequence of a problem-solving procedure. There are several types of flowcharts according to Yuniansyah (2020:14), including the following:

1. System Flowchart

A system flowchart is a diagram that shows the workflow or what is being done in the system as a whole and explains the sequence of procedures within the system. In other words, this flowchart is a graphical description of the sequence of procedures that form a system.

2. Document Flowchart

A document flowchart, also known as a paperwork flowchart, is a flowchart that shows the process from forms to reports used.

3. Schematic Flowchart

A schematic flowchart is similar to a system flowchart used to illustrate the processes within a system, except that a schematic flowchart uses images of documents, computer equipment, and supporting equipment to make it easier for users to understand.

4. Program Flowchart

A program flowchart is used to explain in detail the steps within a program

3. RESEARCH METHOD

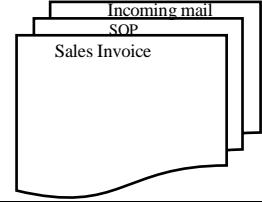
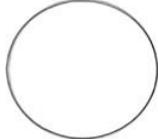
The research object used is CV. Syariah Mobilindo, a company located at Jl. Rawakalong, Gunung Sindur, Bogor Regency, West Java 16340. CV. Syariah Mobilindo is engaged in the automotive industry, specifically in the sale of used cars. In addition to selling used cars, the company also provides various vehicle-related services, such as financing services, trade-ins, and after-sales services. CV. Syariah Mobilindo adopts a one-stop shopping concept, enabling consumers to fulfill all their vehicle-related needs in one place. The company currently employs approximately 40 staff members.

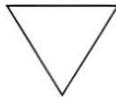
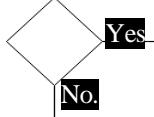
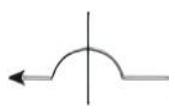
The types and sources of data used in this study are qualitative and based on primary data. The research is qualitative in nature, meaning it consists of descriptive language and tends to use analysis. The data sources used by the author were obtained through direct interviews regarding the entire payroll process and other activities related to payroll with the Branch Manager and Admin of CV Syariah Mobilindo.

The analysis technique used is descriptive analysis and uses a document flowchart to analyze the problem by describing the actual conditions within the company. To analyze an accounting system, standard symbols are used to represent the document flowchart of a specific system.

Table 3.1 Document Flow Chart Symbols

Simbol	Symbol Name	Symbol Meaning
	Document	Used to describe all types of documents that are forms used to record data for a transaction. The document name is included in the center of the symbol.
	Documents and copies	Used to describe the original document and its copies. The document sheet number is included in the upper right corner.

	Various documents	Used to represent different types of documents that are bundled together in one package. The document name is written inside each symbol and the document sheet number is included in the upper right corner of the document symbol.
	Note	Used to depict accounting records used to record data previously recorded in documents or forms. The accounting records depicted with this symbol are: journal, auxiliary book, and ledger.
	On-page connector.	In depicting a flow chart, the document flow is made to flow from top to bottom and from left to right. Due to the limited space of paper pages for drawing, connecting symbols are needed to allow document flow to stop at a location on a certain page and resume running at another location on the same page. By paying attention to the number listed in the connecting symbol on the same page, the document flow in the accounting system depicted in the flow chart can be known.
	Linking on a different page (<i>off-page</i>) connector)	If to describe the flow chart of an accounting system more than one page is required, this symbol should be used to indicate, where and how the flow chart relates to each other. The number that listed inside the connecting symbols show how the flow chart s organized. listed on specific pages related to the flowchart that listed on another page.
	Manual activities	Used to describe manual activities such as: taking orders from buyers, filling out forms, comparing and checking various other types of clerical activities. A brief description of the manual activity is included inside this symbol.
	Remarks, comments	This symbol allows system experts to add captions to clarify the message conveyed in the flow chart.

	Archive while	Used to indicate the place where documents are stored, such as filing cabinets and filing boxes. There are two types of document archives: temporary archives and permanent archives. A temporary archive is a repository for documents that will be retrieved from the archive in the future for further processing of the documents.
	Archive permanent	Used to describe a permanent archive that is a storage place for documents that will no longer be processed in the accounting system concerned.
	On-line computer process	This symbol depicts data processing with a computer on-line. The program name is written inside the symbol.
	Keying (typing verifying)	This symbol depicts data entry into a computer via an on-line terminal.
	Magnetic tape	This symbol represents a computer archive in the form of a magnetic tape. The name of the archive is written inside the symbol.
	On-line storage	This symbol represents a computer archive that is on-line (in the computer's memory).
	Decision	This symbol represents a decision that must be made in the data processing process. The decision made is written inside the symbol.
	Flowline	This symbol depicts the direction of the data processing process. Arrows are not depicted if the document flow is downward and to the right. If the document flow is upward or leftward, arrows need to be included.
	Flowline intersection	If two flow lines intersect, to indicate the direction of each line, one of the lines is slightly curved right at the intersection of the two lines.
	Flowline confluence	This symbol is used when two flow lines meet and one of the lines follows the flow of the other.

	Mulai/berakhir (terminal)	Simbol ini untuk menggambarkan awal dan akhir suatu sistem akuntansi.
	Start/end (terminal)	This symbol is to depict the beginning and end of an accounting system.
From Supplier 	Magnetic Disk	Used for input or output that uses magnetic disks.
To sales system 	Log in to the system	Since activities outside the system do not need to be depicted in the flow chart, a symbol is required to depict entry into the system depicted in the flow chart.

Source: Mulyadi (2023:47-49)

4. RESULTS AND DISCUSSION

CV. Syariah Mobilindo is a company operating in the automotive industry, specifically in the sale of used cars. The company is located at Jl. Rawakalong, Gunung Sindur, Bogor Regency, West Java 16340. CV. Syariah Mobilindo's vision is to be a solution in meeting the automotive needs of the community while upholding Islamic values, providing convenience and blessings for customers in obtaining quality vehicles.

CV. Syariah Mobilindo not only focuses on the sale of used cars but also provides various vehicle-related services. These services include financing, trade-in, and after-sales service, thereby supporting the concept of one-stop shopping. This concept allows consumers to fulfill all their vehicle-related needs in one place.

With the diverse services offered, CV. Syariah Mobilindo has a mission to strive to provide convenience and comfort for consumers in their transactions and in meeting their vehicle needs. CV. Syariah Mobilindo was established in 2018 by Mr. H. Martin Soeharto. The company currently employs approximately 40 staff members who support its business operations.

The payroll system itself uses a payroll system, and payroll data is entered into Excel. The attendance process uses the Geotag application, and employee attendance data is manually entered into Excel and calculated during the payroll period. Through this research, it is hoped that the implementation of the current payroll accounting information system can be understood, along with recommendations for improvements to the payroll accounting information system at CV Syariah Mobilindo, enabling the company to continue enhancing operational efficiency.

DISCUSSION

CV. Syariah Mobilindo provides a fixed monthly salary to its employees based on the working hours set by the Company and Sales Incentives. CV. Syariah Mobilindo processes salaries using a transfer method on the designated date and pays them via Bank BCA (Bank Central Asia) transfer. The working hours provided by CV. Syariah Mobilindo for each employee are Saturday to Thursday from 08:00 to 17:00.

The attendance system at CV. Syariah Mobilindo uses the Geotag application. The sales system at CV. Syariah Mobilindo is Ready Stock and Pre-Order, so the profits at CV. Syariah Mobilindo are not fixed each month and annually. The sales results at CV. Syariah Mobilindo are currently good. The type of salary at CV. Syariah Mobilindo is a basic salary given to employees at the end of each month based on the salary set by the Company according to the employee's position and incentives.

Flow Chart of Payroll System at CV. Syariah Mobilindo

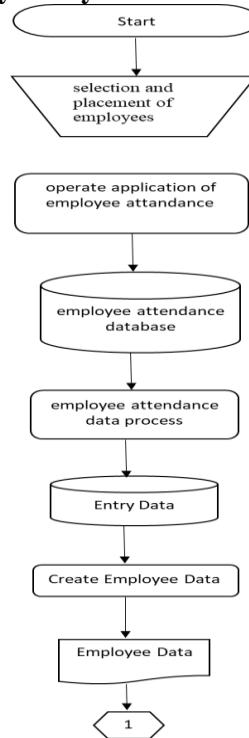


Figure 4.1
Board of Commissioners at CV. SyariahMobilindo

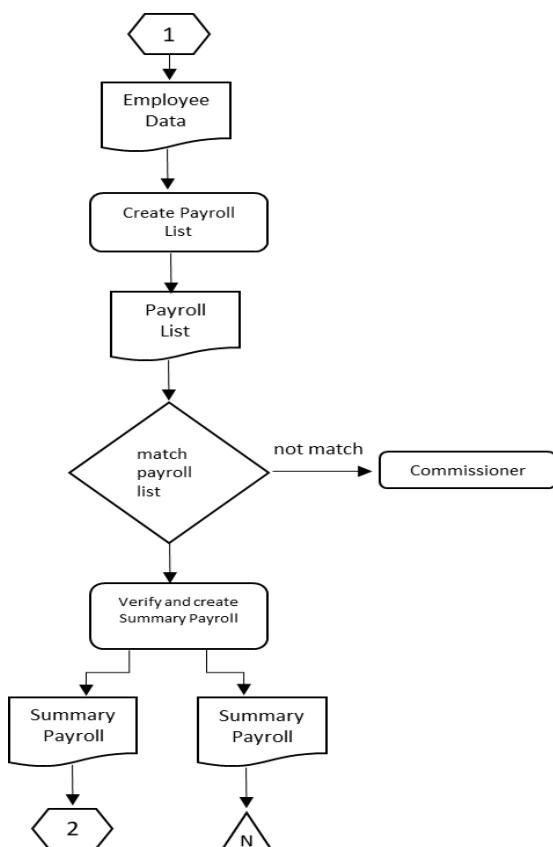


Figure 4.2
Branch Head Department at CV. Syariah Mobilindo

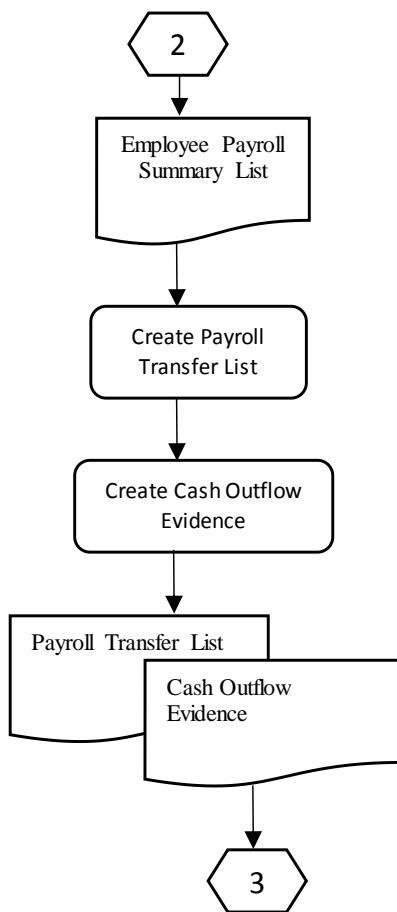


Figure 4.3
Finance Department at CV. Syariah Mobilindo

Analysis of the Payroll System at CV. Syariah Mobilindo

1. Board of Commissioners

The Board of Commissioners is responsible for selecting and placing employees, followed by opening the employee attendance application. From the employee attendance database, new employee data is entered into the employee list file. This is followed by creating Employee Data (ED). The data is then forwarded to the branch manager.

2. Branch Manager Department

The branch manager receives employee data from the board of commissioners, then creates the employee payroll list. This is followed by matching the employee payroll list with the employee attendance database from the board of commissioners. If there is a mismatch, it is returned to the board of commissioners, and if it matches, it proceeds to verifying and creating the Employee Payroll Summary List (EPSL). Two copies of the EPSL are made, with the first copy submitted to the Finance Department. The second copy of the EPSL is stored in the permanent archive.

3. Finance Department

In the Finance Department of CV. Syariah Mobilindo, there is a duplication of duties, as the Finance Department and Accounting Department still share responsibilities. The Finance Department receives EPSL 1 from the branch manager, then creates the Payroll Transfer List (PTL) and Cash Outflow Evidence (COE). After creating these documents, they are submitted to the Board of Commissioners. At CV. Syariah Mobilindo, the Cash Outflow Evidence is still created by the Finance Department, which should be handled by the Accounting Department.

Recommendation Flow Chart at CV. Syariah Mobilindo

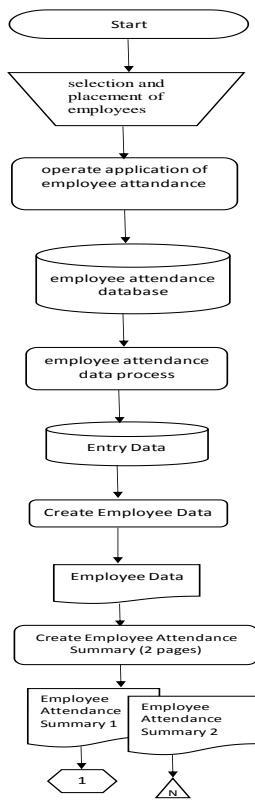


Figure 4.4
Recommendation Board of Commissioners at CV. Syariah Mobilindo

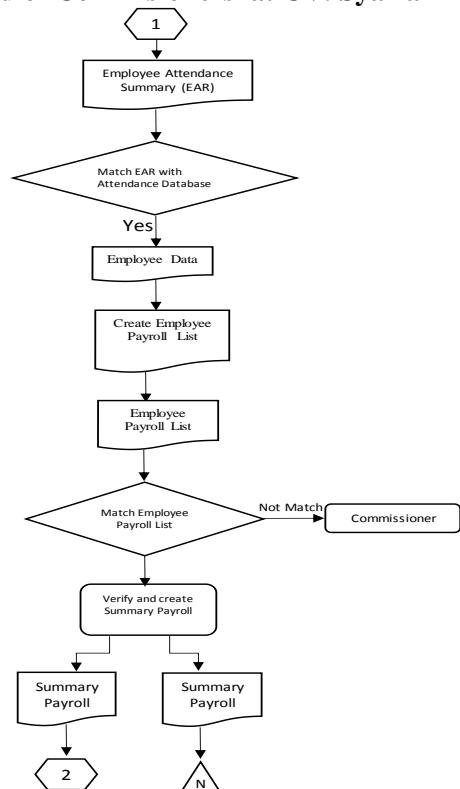


Figure 4.5
Recommendation Branch Head Department at CV. Syariah Mobilindo

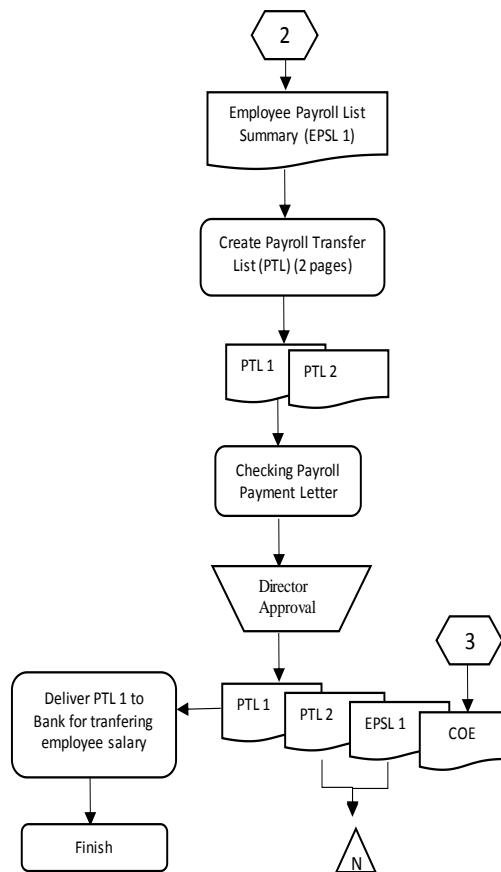


Figure 4.6
Recommendation Finance Department at CV. Syariah Mobilindo

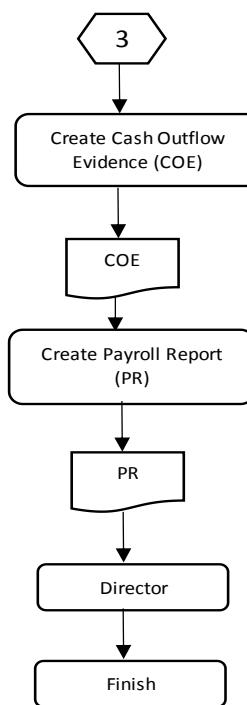


Figure 4.7
Recommendation Accounting Department at CV. Syariah Mobilindo

Recommendation for Payroll System at CV. Syariah Mobilindo

1. The Board of Commissioners

The Board of Commissioners proposes the addition of a document, namely the Employee Attendance Summary (EAR), which needs to be created to prevent misuse of attendance data and to manage employee data and salary calculations. Create two copies of the EAR: the first copy is given to the branch manager, and the second copy is stored in the permanent archive.

2. The Branch Head Department

After receiving the proposed EAR, the data is compared with the existing ED data. If the data matches, proceed to create the employee payroll list and compare it with the EPSL. If there is a mismatch, it will be returned to the board of commissioners. Then verify and create the Employee Payroll Summary List (EPSL). Make two copies of the EPSL, with the first copy submitted to the finance department and the second copy stored in the permanent archive.

3. Finance Department

It is advisable to separate the duties and authorities of the accounting function and the finance function. Cash Outflow Evidence (COE) should be created by the accounting department based on fund disbursements to prevent fraud or abuse of authority. The finance department receives Employee Payroll Summary List (EPSL) 1 from the branch manager. From this document, a Payroll Transfer List (PTL) is created and copied in two copies. After preparing these documents, the finance department conducts a recheck of the Salary Payment Letter and requests approval from the Director. Once approved, PTL 1 is submitted to the bank for processing the salary transfer, and the process is complete. PTL 2 and EPSL 1 are stored in the permanent archive. The Cash Outflow Receipt is received from the accounting function.

4. Accounting Department

The separation of finance and accounting functions is expected to support transparency in the company's financial management. After distributing salaries to employees, the Accounting Department prepares the Cash Outflow Receipt (COR). This is followed by preparing the Payroll Report (PR) as a form of accountability to the Director. Once the COR is completed, the next step is to submit the COR to the Director, and the process is complete.

5. CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the discussion and analysis of the payroll accounting system at CV. Syariah Mobilindo Gunung Sindur Branch, it can be concluded that:

1. The implementation of the current payroll Accounting Information System (AIS) at CV. Syariah Mobilindo Gunung Sindur Branch consists of 3 functions, namely commissioners, branch heads, and finance. However, in the finance section there are still duplicate tasks that should not be carried out by the finance department. That is, making Cash Outflow Evidence (COE) should be the responsibility of the accounting department but is carried out by the finance department. This increases the risk of error or abuse of authority.
2. The proposal given to CV. Syariah Mobilindo Gunung Sindur Branch is that it is proposed to add an accounting function with a clear division of tasks and authority for each section. In addition, it is proposed to add documents to the commissioner's section in the form of a 2-sheet Employee Attendance Record (EAR) which will be given to the branch head and stored in a permanent archive. It is important to make a recap of employee attendance to avoid misuse of attendance. Another proposal is the preparation of a Payroll Report (PR) which serves as a form of accountability to the Director.

5.2 Recommendations

After analyzing the payroll accounting information system applied to CV. Syahriah Mobilindo Gunung Sindur Branch and based on the conclusions above, suggestions can be given for further researchers can be a reference or benchmark for anyone who will conduct similar research or continue this research.

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