

## ANALYSIS OF PAYROLL ACCOUNTING INFORMATION SYSTEMS AT PT ALFA KREASI (WEEKEND INC)

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**Abstract:** This writing aims to determine the application of the Payroll Accounting Information System carried out at PT Alfa Kreasi (WEEKEND INC), as well as to analyze the implementation of the Internal Control System and provide proposals for the Payroll Accounting System to support the effectiveness and efficiency of the Internal Control System at PT Alfa Kreasi (WEEKEND INC). The type of data used is qualitative data, data that explains a phenomenon based on things that generally contain words where the data obtained and which will be processed later is in the form of primary data, which is obtained directly through face-to-face interviews with the parties concerned. The analytical tools that the author uses in this research are data flow diagrams (DFD) and document flow charts (flowcharts). From the research that has been carried out, the author concludes that PT Alfa Kreasi (WEEKEND INC) implements a computerized payroll system seen in the recording process carried out on Google Sheets and for all data regarding payroll in the process of paying employee salaries via bank transfer. And the analysis of the company's Internal Control System has also been implemented in accordance with the policies set by the leadership.

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### INTRODUCTION

The importance of managing quality human resources is the main focus in maintaining business continuity in today's modern era. PT Alfa Kreasi (WEEKEND INC), as one of the leading digital agencies in Indonesia with hundreds of employees, recognizes that appreciation of employee contributions is a crucial aspect. Therefore, this company prioritizes providing fair and appropriate salaries in accordance with the role of each employee in achieving company goals.

In this context, implementing a payroll accounting information system is inevitable. This system is not only considered as a purely administrative tool, but also as a key element to ensure accuracy and fairness in salary calculations. PT Alfa Kreasi (WEEKEND INC) is aware that errors or fraud in the payroll process can be detrimental to both the company and employees.

This research was conducted with the aim of analyzing the effectiveness of the payroll accounting information system implemented by PT Alfa Kreasi (WEEKEND INC). With hundreds of employees spread

across various divisions, the analysis aims to ensure that this system is able to provide accurate and fair payroll information for each individual. It is hoped that the research results will not only provide an overview of the actual situation in this company, but also become a reference for similar companies in efforts to improve their human resource management system.

With the expected findings from this research, it is hoped that we can formulate a picture of an ideal payroll accounting information system. It is hoped that the recommendations for improvement that emerge from this research can support the efforts of PT Alfa Kreasi (WEEKEND INC) in managing human resources better, as well as contributing to the development of the digital industry in Indonesia.

**RESEARCH METHODS**

The type of data used in this research is qualitative data. Qualitative data this time was obtained from data obtained from the resource person's explanation regarding the flow of the payroll system implemented at PT Alfa Kreasi (WEEKEND INC). The data source used in this research is primary data. In obtaining the data that will be used in this research, the author will describe techniques for collecting interviews and literature studies. The analysis technique used in conducting research on the payroll accounting information system at PT Alfa Kreasi (WEEKEND INC) is by using Data Flow Diagrams (DFD) and Flowcharts.

**RESEARCH RESULTS AND DISCUSSION**

**Research result**

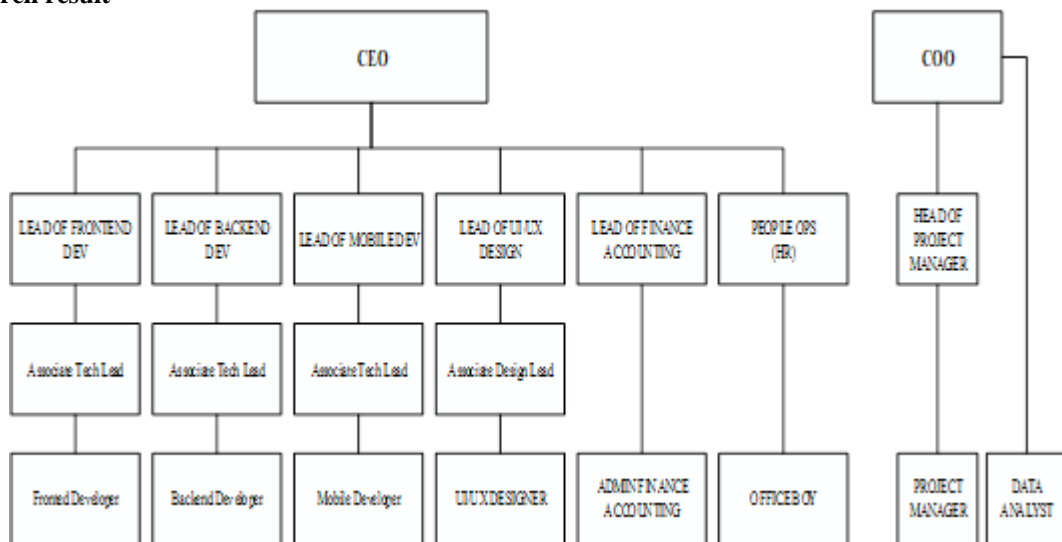


Figure 1. Organizational Structure of PT Alfa Kreasi (WEEKEND INC)

**1. Related Parts in the Payroll Accounting System**

**a. HR (People Ops)**

At PT Alfa Kreasi (WEEKEND INC) an HR is responsible for supervising each employee in their respective departments. HR processes employee data such as employee attendance lists, employee leave lists, employee salary increase adjustment lists and new employee data. HR evaluates the productivity performance of each employee.

**b. Lead of Finance Accounting (Finance)**

PT Alfa Kreasi (WEEKEND INC) has a Lead of Finance Accounting, who is responsible for calculating the payroll that will be received by each employee, then providing the calculation results for employee salary payments in the salary transfer list (CSV) to the Director/Ceo for approval , after which the process of sending employee salaries can be carried out via bank transfer.

**c. Director/CEO**

The relationship between the Director/CEO at PT Alfa Kreasi (WEEKEND INC), in giving approval to the Lead of Finance Accounting in processing salary payments for each employee through a salary transfer list (CSV) which is given to the director for approval then a Lead of Finance Accounting can continue the process of transferring employee salaries via bank to each employee's account.

**2. Documents related to the payroll accounting system**

**a. Employee Attendance List**

- A list containing employee attendance within a period of one month, such as leave, sick and *day off*.
- b. Payroll**  
Documents containing formats such as *employee name, join date, effective month* and BPJS. The details in this salary list contain information on employee loans (if any), bonuses and commissions, details of the salary that employees will receive, which are made by the HR department.
  - c. Employee data**  
Document containing employee name, employee NIK, position, department, employee name, status, *employee status, gender, tax id (NPWP)* and employee work period.
  - d. List Payroll Takehomepay**  
A list containing employee salary calculations in the form of regular income, irregular income, salary deductions, such as BPJS contributions and taxes.
  - e. CSV (Salary Transfer List)**  
Document containing takehomepay, employee name, and employee account number.
  - f. Outgoing Bank Proof (BBK)**  
Company documents obtained from the bank as proof that the company has carried out employee payroll payment transactions by bank transfer to each employee's account.
  - g. Payslip/Salary Slip**  
Document containing the employee's name, *basic salary, employee tax number, insurance allowance* and other matters relating to the amount of salary earned by each employee. Payslip documents are only given to each employee to determine the amount of the employee's salary, which is sent via *email* each employee.

## DISCUSSION

### 1. Analysis of PT Alfa Kreasi (WEEKEND INC) payroll system

Every company has their own payroll system. PT Alfa Kreasi (WEEKEND INC) provides salaries to its employees based on the days they work and their performance indicators. PT Alfa Kreasi (WEEKEND INC) carries out the entire payroll system in a computerized manner, namely all accounting payroll system processes at PT Alfa Kreasi (WEEKEND INC) are carried out on *google sheets* to process the salaries that each employee will receive.

The first step in the payroll system flow carried out at PT Alfa Kreasi (WEEKEND INC) is for HR to carry out the employee attendance process which is carried out in *google form* then input attendance data into *google sheets* then process the employee absence list. After that, HR updates employee data containing employee name, employee NIK, position, department, employee name, status, *employee status, gender, tax id (NPWP)* and employee work period. Then HR continues to process the employee salary list and identify the benefits that each employee will get *google sheets* which contains employee loan information (if any), bonuses and commissions, details of the salary that the employee will receive.

After that, the payroll process will continue with *Lead of Finance Accounting*, through the payroll that has been made by HR. *Lead of Finance Accounting* calculate the total salary that each employee will receive through the *list payroll takehomepay* which contains employee salary calculations in the form of regular income, irregular income, salary deductions, such as BPJS contributions and taxes. Then after that *Lead of Finance Accounting* will create a salary transfer list (CSV) to be sent to the bank for the salary transfer process to each employee's account, but beforehand the *Lead of Finance Accounting* must send the results of the salary transfer list (CSV) that has been created to the Director/Ceo for approval *approved*, after that *Lead of Finance Accounting* can send a salary transfer list (CSV) to the bank for processing the sending of employee salaries to each employee's account. Next, the bank will issue outgoing bank proof of the salary transfer that has been made to each employee's account, which then sends outgoing bank proof to *Lead of Finance Accounting* as an employee payroll delivery report. Furthermore *Lead of Finance Accounting* will send proof of bank exit that has been obtained from the bank to the Director/Ceo for payment of employee salaries via bank transfer. After that *Lead of Finance Accounting* make a general journal recording the processing of employee payroll, then proceed with processing the payslip stating the salary earned by each employee for one month, then send the payslip to each employee *by email* employee.

**Data ChartFlow Diagram (DFD) of Payroll Accounting System**

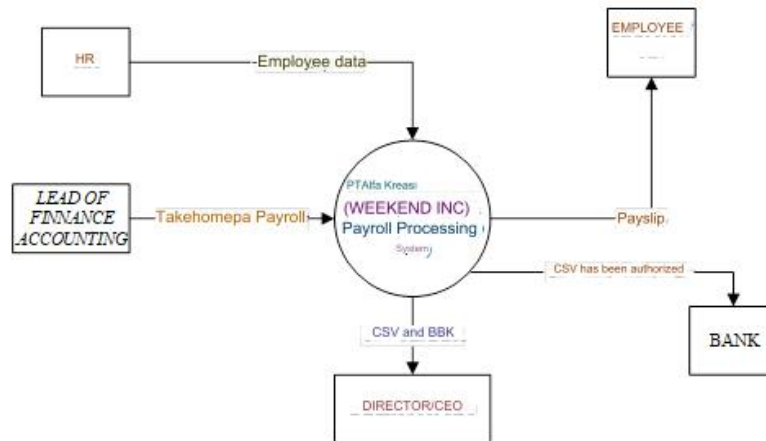


Figure 2. Data Flow Context Diagram

**2. Control System Intern PT Alfa Kreasi (WEEKEND INC)**

Based on the results of research regarding the payroll accounting system at PT Alfa Kreasi (WEEKEND INC), researchers will provide an analysis of the control system *intern* (SPI) according to Mulyadi, in implementing the payroll accounting system at PT Alfa Kreasi (WEEKEND INC), this includes the components contained as follows:

**a. Organizational Structure That Strictly Separates Functional Responsibilities**

Based on the company's organizational structure, the separation of duties and distribution of responsibilities in each section is carried out, namely the HR section records attendance and creates a salary list, then continues with the *Lead of Finance Accounting* to process the payroll by calculating the salary that each employee will receive after paying the employee's salary. These departments have carried out their duties and responsibilities in accordance with the policies established by the company leadership properly.

**b. Authority System and Recording Procedures**

In carrying out the employee salary transfer process, section *Lead of Finance Accounting* must go through salary transfer list (CSV) authorization to the director before carrying out salary processing transactions for each employee via transfer, *Lead of Finance Accounting* The company will attach a file, namely a salary transfer list (CSV), which before further processing is followed up, *Lead of Finance Accounting* have to ask *approved* director for the file, which is then ready to be sent to the bank for processing of salary delivery can be done and

**c. Healthy Practices**

Healthy practices in the internal control information system at PT Alfa Kreasi (WEEKEND INC) are considered to be quite good, namely that the entire payroll processing is carried out in a computerized manner which is managed by each section in accordance with their respective responsibilities.

**d. Employees whose qualities match their responsibilities**

PT Alfa Kreasi (WEEKEND INC) has conducted training for new and existing employees to obtain employees who have the skills needed to carry out their respective duties and responsibilities. PT Alfa Kreasi (WEEKEND INC) employees have completed their tasks according to their respective skills so they can work well.

**3. Proposed Procedures Based on the Internal Control System**

Based on the analysis of the internal control system (SPI) according to Mulyadi for the payroll accounting system at PT Alfa Kreasi (WEEKEND INC), the researcher will provide several suggestions for implementing the system that has been carried out at PT Alfa Kreasi (WEEKEND INC) as follows.

Every company has their own payroll system. PT Alfa Kreasi (WEEKEND INC) has implemented a computerized payroll accounting system, where the company no longer prints documents or provides employee salaries manually. The payroll accounting system activities carried out at PT Alfa Kreasi (WEEKEND INC) are quite effective and efficient. However, it is better for companies to innovate further to improve the effectiveness of their payroll accounting system and to reduce risks that may occur in the

future. Therefore, the researcher proposed to PT Alfa Kreasi (WEEKEND INC) to create its own PT Alfa Kreasi (WEEKEND INC) Payroll Accounting System Website to carry out its payroll accounting system. Where on the website is the HR section, *Lead of Finance Accounting*, Employees and Directors can easily access all payroll systems that occur transparently to avoid the small possibility of fraud.

PT Alfa Kreasi (WEEKEND INC) can carry out this implementation starting with the employee section taking attendance via the company website, then HR inputting employee data via the company website, then inputting changes to employee data, after that inputting employee attendance reports, then inputting salary data that will be obtained by each employee with details containing information on employee loans (if any), bonuses and commissions, details of the salary that employees will receive.

Next party *Lead of Finance Accounting* can process employee salary data calculations, namely lists *payroll takehomepay* which contains employee salary calculations in the form of regular income, irregular income, salary deductions, such as BPJS contributions and taxes via the website. Then continue processing the employee salary transfer list (CSV). Furthermore, the Director/Ceo can directly access the website to check the list of salary transfers (CSV) that will be processed, and *Lead of Finance Accounting* You can continue sending the salary transfer list (CSV) to the bank.

Next, the bank will send proof that the outgoing bank has completed the processing of sending salaries to each employee's account to the party *Lead of Finance Accounting* and then the *Lead of Finance Accounting* processes the outgoing bank proof of the report that the bank has processed sending employee salaries to the Director/Ceo. After that *Lead of Finance Accounting* record the delivery of employee salaries to the general journal on the website. Then continue processing the payslip for each employee's salary, and once it is complete it is processed *Lead of Finance Accounting* Inform employees to be able to see details of salaries that the company has sent via bank transfer to employees via the website.

## CONCLUSION

Based on the analysis of research that has been carried out regarding the implementation of the payroll accounting system and the implementation of the payroll internal control system carried out at PT Alfa Kreasi (WEEKEND INC), the author took the following decision:

1. Based on the results of the analysis at PT Alfa Kreasi (WEEKEND INC), it was found that the company had implemented a computerized payroll accounting information system through the use of Google Sheets for recording payroll data and Google Forms for employee attendance. The salary payment process is also carried out non-cash using bank transfer. This shows that an efficient and effective system has been implemented to reduce the potential for errors.
2. In terms of internal control, the separation of functions and duties has been carried out well in accordance with company policy. Overall, the payroll accounting information system at PT Alfa Kreasi (WEEKEND INC) is considered to have been implemented wisely enough to minimize the risk of fraud and increase the efficiency of the payroll process. The company has implemented a system that is in line with the principles of good internal control.

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